August 08, 2026

To,
National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra
Mumbai - 400051 India

Company Symbol : **HOACFOODS**
Company ISIN : **INE0S6S01017**

Subject: Outcome of Board Meeting pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to the above-captioned subject and in compliance with **Regulation 30 and Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of HOAC Foods India Limited at its meeting held today, **Saturday, August 8, 2026**, commencing at **01:30 PM (IST)** and concluding at **06:00 PM (IST)**, has inter-alia considered, approved, and taken on record the following business matters:

1. Unaudited Standalone & Consolidated Financial Results of the Company for the quarter ended June 30, 2026, pursuant to **Regulation 33** of SEBI (LODR) Regulations, 2015.
2. The Limited Review Report issued by the Statutory Auditors of the Company on the Unaudited Standalone & Consolidated Financial Results for the quarter ended June 30, 2026.

A copy of the Unaudited Standalone & Consolidated Financial Results along with the Limited Review Report issued by the Statutory Auditors is attached herewith as **Annexure I**.

We further reaffirm that since the Company's equity shares are listed on the SME Platform of the National Stock Exchange of India Limited (NSE EMERGE), the submission of quarterly financial results under Regulation 33 is voluntary and submitted in line with the Company's high standards of corporate governance and transparency.

Kindly take the above information on record.

Thanking you,
Yours faithfully,

HOAC FOODS INDIA LIMITED
(Formerly known as HOAC Foods India Private Limited)

Rambabu Thakur Digitally signed by Rambabu Thakur Date: 2026.08.08 18:19:33 +05'30'

Rambabu Thakur
Managing Director
DIN :- 08084215

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075
143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTERLY UN-AUDITED CONSOLIDATED FINANCIAL RESULTS OF HOAC FOODS INDIA LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,
HOAC FOODS INDIA LIMITED
D-498, 1st Floor Palam Extension,
Sector-7, Dwarka,
South West Delhi,
New Delhi- 110077

1. We have reviewed the accompanying Statement of Un-audited Consolidated Financial Results of **HOAC Foods India Limited** ("the Holding Company") and its subsidiaries ("the Holding Company and its Subsidiaries together referred to as the "Group") for the Quarter ended 30th June, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEB] Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").

2. This Statement which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

KRISHAN RAKESH & CO. ★ Chartered Accountants ★ Delhi

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

The Statement includes the results of the following entities:

Sr.No.	Name of the Entity	Relation	Proportion of ownership interest
1	HOAC Exports Pvt. Ltd.	Subsidiary	75%
2.	M/s Rajdhara Foods Pvt. Ltd.	Subsidiary	51%

5. We have examined the financial data of M/s HOAC Exports Pvt Ltd, as stated in paragraph 3 above, included in the consolidated financial statement which shows the total revenue of Rs. 215.50 lacs and total net profit of Rs. 17.74 lacs for the quarter ended June 30, 2026, as reflected in the consolidated unaudited financial results.

   We have not examined the financial data of M/s Rajdhara Foods Pvt Ltd, as stated in paragraph 3 above, included in the consolidated financial statement which shows the total revenue of NIL and total net profit of NIL for the quarter ended June 30, 2026, as reflected in the consolidated unaudited financial results.

6. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable accounting standards and other recognized accounting practices and principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

7. The statement includes figures for the corresponding quarter ended June 30, 2025, prepared by the management, which were not subjected to review.

   The statement includes the figures for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year and the unpublished unaudited year to date figures upto the December 31, 2025 of the previous financial year, prepared by the management, which were not subjected to review.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. NO. 009088N

KRISHAN RAKESH & CO. Delhi Chartered Accountants

Shiva Nishad
(Partner)
M.No. 560019

Place : Delhi
Date : 08-08-2026
UDIN : 26560019ONGLRY2269

HOAC FOODS INDIA LIMITED				
Registered Office: D-498 Palam Extn, Near Ramphal Chowk, Dwarka Sector -7 110077				
CIN: L15120DL2018PLC330739				
Statement of Consolidated Unaudited Financial Results for the Quarter ended on 30th June, 2026				
				Figures in Lacs
	Quarter ended			**Year ended**
	Unaudited	**Audited**	**Unaudited**	**Audited**
Particular	**June 30, 2026**	**March 31, 2026**	**June 30, 2025**	**March 31, 2026**
(I) Revenue from operations (gross)	2,004.74	1,470.36	841.63	5,011.00
(II) Other Income	7.23	16.40	0.93	38.15
(III) Total Income (I+II)	**2,011.97**	**1,486.76**	**842.57**	**5,049.15**
(IV) Expenses	-	-	-	-
(a) Cost of materials consumed	1,163.50	1,018.88	976.93	3,774.31
(b) Purchase of Stock in Trade	124.15	23.11	57.61	231.64
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	136.77	-58.49	-447.63	-556.44
(d) Employee benefits expenses	82.07	76.53	55.25	283.90
(e) Finance costs	15.52	28.54	14.27	81.56
(f) Depreciation and amortization expenses	11.79	11.37	10.63	43.96
(g) Other expenses	189.22	178.86	104.47	584.64
Total Expenses	**1,723.02**	**1,278.79**	**771.52**	**4,443.55**
(V) Profit before exceptional and extraordinary item and tax	288.95	207.97	71.05	605.60
(VI) Exceptional Items	-	-	-	-
(VII) Profit before extraordinary item and tax	-	-	-	-
(VIII) Extraordinary Items	-	-	-	-
(IX) Profit before Tax	-	-	-	-
(X) Tax Expense:	-	-	-	-
(a) Current tax expense	79.89	42.55	15.00	162.19
(b) Deferred tax	0.16	2.71	-	2.71
(XI) Profit / (Loss) for the period from continuing operations	-	-	-	-
(XII) Profit/(Loss) from discontinuing operations	-	-	-	-
(XIII) Tax from discontinuing operations	-	-	-	-
(XIV) Profit/(Loss) from discontinuing operations	-	-	-	-
(XV) Profit after tax	**208.89**	**162.71**	**56.05**	**440.70**
(XVI) Minority Interest	**4.44**	**1.19**	**-1.13**	**0.07**
(XVII) Profit attributable to the equity shareholders of the company	**204.46**	**161.52**	**57.17**	**440.63**
(XVIII) Earning Per Equity Share of face value of Rs. 10 Each				
(a) Basic	**4.71**	**3.72**	**1.49**	**10.46**
(b) Diluted	**4.71**	**3.72**	**1.49**	**10.46**

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED

HOAC FOODS INDIA LIMITED
Director

Rambabu Thakur
Managing Director
DIN : 08084215

Place: New Delhi,
Date 08.08.2026

HOAC FOODS INDIA LIMITED
Registered Office: D-498 Palam Extn, Near Ramphal Chowk, Dwarka Sector -7 110077

CIN(L15120DL2018PLC330739)
Notes to Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2026

1. Basis of Preparation
The Consolidated unaudited financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 – "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Company is classified as an SME and hence Indian Accounting Standards (Ind AS) are not applicable to the Company.

The unaudited financial results for the quarter ended 30th June, 2026 have been subjected to limited review by the Statutory Auditors of the Company.

2. Principles of Consolidation:

(a) The financial statements of the Company and its subsidiary companies have been consolidated on a line-by-line basis by adding together with the book value of like items of assets, liabilities and after eliminating the inter subsidiary balances in accordance with Accounting Standard (AS) 21- "Consolidated Financial Statements".

(b) As far as possible the consolidated financial statement has been prepared using uniform accounting policies for like transactions and in similar circumstances and are presented to the extent possible in the same manner as the company's separate financial statements.

(c) The difference between the cost of investment in the subsidiaries, over the net assets at the time of acquisition of shares in the subsidiaries is recognized in the financial statements as Goodwill or Capital Reserve as the case may be.

(d) Minority Interest's share of net profit of subsidiary for the year is identified and adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the company.

(e) Minority Interest's share of net assets of the subsidiary Company is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

(f) Particulars of subsidiary companies considered in the consolidated financial statements are:

Name of the Subsidiary	Country of Incorporation	Proportion of ownership interest
HOAC Exports Pvt Ltd	India	75%
Rajdhara Foods Pvt Ltd	India	51%

3. Revenue Recognition
Revenue from sale of goods is recognized when significant risks and rewards of ownership are transferred to the customer, normally on dispatch of goods, and when collection of the related consideration is reasonably certain. Revenue is stated net of GST and trade discounts.

4. Inventories
Inventories are valued at the lower of cost or net realizable value, in accordance with Accounting Standard (AS) 2 – Valuation of Inventories.

5. Trade Receivables
Trade receivables are shown net of expected credit loss (ECL) provision. Management has evaluated outstanding receivables and does not expect any material impairment loss beyond what is recognized.

6. Contingent Liabilities
There are no contingent liabilities outstanding as on 30th June, 2026 which require disclosure in these financial results.

7. Taxation
Provision for taxation has been made in accordance with Income-tax Act, 2025 and Ind AS- 22 (Income Taxes)**.** Necessary adjustment was made due to change in tax rate and provision amount. Deferred tax asset/liability has been recognized on temporary timing differences to the extent considered recoverable**.**

8. Segment Reporting

The Company is primarily engaged in the **manufacturing, processing, trading and sale of food products, including flour, spices, pulses, grains, rice, edible oils and other allied food products**, which constitute a single reportable business segment. Accordingly, separate segment reporting under **Accounting Standard (AS) 17 – Segment Reporting** is not applicable.

9. Related Party Transactions
All related party transactions during the period were in the ordinary course of business and on arm's-length basis. Necessary disclosure as per AS-18 has been made in the notes to financial statements.

10. CSR Expenditure
CSR obligations are evaluated on the basis of profit computation under Section 135. For the Quarter ended 30th June, 2026, the CSR requirement and expenditure will be incurred in FY 2026-27.

11. Earnings Per Share
Basic and diluted EPS have been computed in accordance with AS-20, based on the weighted average number of equities shares outstanding.

12. Subsequent Events
There are no material events after 30th June, 2026 requiring adjustment or disclosure.

13. Regrouping of Figures
Previous period figures have been regrouped or re-classified wherever necessary to conform to current period presentation.

14. Date of Approval:

These financial results were approved by the Board of Directors at their meeting held on 08th August, 2026

				(Rs. In Lakhs)
Object of the Issue as per Prospectus		**Utilisation Planned as per prospectus**	**Total Utilisation up to June 30, 2026**	**Amount Pending for Utilisation**
Meeting Working Capital Requirements		785.00	475.00	310.00
General corporate purposes		137.77	137.77	-
Total		**922.77**	**612.77**	**310.00**
*The Unutilised proceeds are in Company's Current Account.				

Date: - 08.08.2026
Place: - New Delhi

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED

HOAC FOODS INDIA LIMITED

Director

Rambabu Thakur
Managing Director
DIN: 08084215

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTERLY UN-AUDITED STANDALONE FINANCIAL RESULTS OF HOAC FOODS INDIA LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,
HOAC FOODS INDIA LIMITED
D-498, 1st Floor Palam Extension,
Sector-7, Dwarka,
South West Delhi,
New Delhi- 110077

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of HOAC Foods India Limited ("the Company") for the Quarter ended 30th June, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEB] Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

KRISHAN RAKESH & CO. ★ Delhi ★ Chartered Accountants

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results for the quarter ended June 30, 2026 prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

5. The statement includes figures for the corresponding quarter ended June 30, 2025, prepared by the management, which were not subjected to review.

   The statement includes the figures for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of the full financial year and the unpublished unaudited year to date figures upto the December 31, 2025 of the previous financial year, prepared by the management, which were not subjected to review.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N

KRISHAN RAKESH & CO. * Delhi * Chartered Accountants

Shiva

Shiva Nishad
(Partner)
M.No.: 560019

Place : **Delhi**
Date : **08-08-2026**
UDIN : **26560019NEZJIJ1002**

HOAC FOODS INDIA LIMITED				
Registered Office: D-498 Palam Extn, Near Ramphal Chowk, Dwarka Sector -7 110077				
CIN: L15120DL2018PLC330739				
Statement Of Standalone Unaudited Financial Results for the Quarter ended on 30th June, 2026				
				Figures in Lacs
	Quarter ended			**Year ended**
	Unaudited	**Audited**	**Unaudited**	**Audited**
Particular	**June 30, 2026**	**March 31, 2026**	**June 30, 2025**	**March 31, 2026**
(I) Revenue from operations (gross)	1,848.15	1,559.40	778.78	4,875.05
(II) Other Income	7.79	12.18	0.93	36.28
(III) Total Income (I+II)	**1,855.94**	**1,571.58**	**779.71**	**4,911.33**
(IV) Expenses	-	-	-	-
(a) Cost of materials consumed	1,165.28	1,018.88	977.16	3,777.85
(b) Purchase of Stock in Trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	170.65	104.93	-431.45	-346.92
(d) Employee benefits expenses	70.05	72.58	45.96	242.53
(e) Finance costs	15.52	28.54	14.27	81.56
(f) Depreciation and amortization expenses	11.67	11.28	10.54	43.60
(g) Other expenses	157.55	158.82	84.85	507.96
Total Expenses	**1,590.72**	**1,395.03**	**701.33**	**4,306.58**
(V) Profit before exceptional and extraordinary item and tax	265.22	176.55	78.39	604.75
(VI) Exceptional Items	-	-	-	-
(VII) Profit before extraordinary item and tax	-	-	-	-
(VIII) Extraordinary Items	-	-	-	-
(IX) Profit before Tax	-	-	-	-
(X) Tax Expense:	-	-	-	-
(a) Current tax expense	73.93	42.55	15.00	162.19
(b) Deferred tax	0.15	2.58	-	2.58
(XI) Profit / (Loss) for the period from continuing operations	-	-	-	-
(XII) Profit/(Loss) from discontinuing operations	-	-	-	-
(XIII) Tax from discontinuing operations	-	-	-	-
(XIV) Profit/(Loss) from discontinuing operations	-	-	-	-
(XV) Profit for the Period	**191.15**	**131.42**	**63.39**	**439.98**
(XVI) Earning Per Equity Share of face value of Rs. 10 Each				
(a) Basic	**4.40**	**3.03**	**1.65**	**10.44**
(b) Diluted	4.40	3.03	1.65	10.44

For and on behalf of the board of the director of
HOAC FOODS INDIA LIMITED

HOAC FOODS INDIA LIMITED

Director

Rambabu Thakur
Managing Director
DIN: 08084215

Place: New Delhi,
Date 08.08.2026

HOAC FOODS INDIA LIMITED
Registered Office: D-498 Palam Extn, Near Ramphal Chowk, Dwarka Sector -7 110077.

CIN(L15120DL2018PLC330739)
Notes to the Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2026

1. Basis of Preparation

The standalone unaudited financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 – "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Company is classified as an SME and hence Indian Accounting Standards (Ind AS) are not applicable to the Company.

The unaudited financial results for the quarter ended 30th June, 2026 have been subjected to limited review by the Statutory Auditors of the Company.

2. Revenue Recognition

Revenue from sale of goods is recognized when significant risks and rewards of ownership are transferred to the customer, normally on dispatch of goods, and when collection of the related consideration is reasonably certain. Revenue is stated net of GST and trade discounts.

3. Inventories

Inventories are valued at the lower of cost or net realizable value, in accordance with Accounting Standard (AS) 2 – Valuation of Inventories.

4. Trade Receivables

Trade receivables are shown net of expected credit loss (ECL) provision. Management has evaluated outstanding receivables and does not expect any material impairment loss beyond what is recognized.

5. Contingent Liabilities

There are no contingent liabilities outstanding as on 30th June, 2026 which require disclosure in these financial results.

6. Taxation

Provision for taxation has been made in accordance with Income-tax Act, 2025 and Ind AS- 22 (Income Taxes). Necessary adjustment was made due to change in tax rate and provision amount. Deferred tax asset/liability has been recognized on temporary timing differences to the extent considered recoverable.

7. Segment Reporting

The Company is primarily engaged in the **manufacturing, processing, trading and sale of food products, including flour, spices, pulses, grains, rice, edible oils and other allied food products**, which constitute a single reportable business segment. Accordingly, separate segment reporting under **Accounting Standard (AS) 17 – Segment Reporting** is not applicable.

8. Related Party Transactions

All related party transactions during the period were in the ordinary course of business and on arm's-length basis. Necessary disclosure as per AS-18 has been made in the notes to financial statements.

9. CSR Expenditure

CSR obligations are evaluated on the basis of profit computation under Section 135. For the Quarter ended 30th June, 2026, the CSR requirement and expenditure will be incurred in FY 2026-27.

10. Earnings Per Share

Basic and diluted EPS have been computed in accordance with AS-20, based on the weighted average number of equities shares outstanding.

11. Subsequent Events

There are no material events after 30th June, 2026 requiring adjustment or disclosure.

12. Regrouping of Figures

Previous period figures have been regrouped or re-classified wherever necessary to conform to current period presentation.

13. Date of Approval:

These financial results were approved by the Board of Directors at their meeting held on 08th August, 2026.

				(Rs. In Lakhs)
Object of the Issue as per Prospectus		**Utilisation Planned as per prospectus**	**Total Utilisation up to June 30, 2026**	**Amount Pending for Utilisation**
Meeting Working Capital Requirements		785.00	475.00	310.00
General corporate purposes		137.77	137.77	-
Total		**922.77**	**612.77**	**310.00**
*The Unutilised proceeds are in Company's Current Account.				

Date: - 08.08.2026

Place: - New Delhi

For and on behalf of the board of the director of HOAC FOODS INDIA LIMITED

HOAC FOODS INDIA LIMITED

Director

Rambabu Thakur
Managing Director
DIN: 08084215

Krishan Rakesh &. Co.
CHARTERED ACCOUNTANTS

PHONE : 011-45152170
143, KOHAT ENCLAVE,
2nd FLOOR PITAMPURA,
DELHI - 110034

To,

The Board of Directors
HOAC Foods India Limited
D-498, 1st Floor Palam Extension, Sector-7 Dwarka,
Raj Nagar - II, South West Delhi,
New Delhi - 110077

Subject: Certificate on Utilization of Funds Raised Through Issue Proceeds

We, the Statutory Auditors of **HOAC Foods India Limited Formerly Known as "HOAC Foods India Private Limited"** ("the Company"), have verified the books of accounts and other relevant records and documents maintained by the Company for the purpose of certifying the utilization of net proceeds as on **June 30, 2026**, arising from the issue of shares as per the respective offer documents.

Based on our verification and the information and explanations provided to us, we report as under:

Qualified Institutions Placement (QIP):

The original allocation of funds in relation to the proceeds and the actual utilization of funds towards the stated objects of the issue for the year period ended June 30, 2026, are detailed in Annexure A.

This certificate has been issued at the request of the Company for submission to the concerned authorities and/or for other specific purposes as required. Our verification has been carried out based on the information, explanations, and records made available to us by the Company, and we have not performed an audit or review beyond the scope stated herein

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N

SHIVA NISHAD
Digitally signed by SHIVA NISHAD
Date: 2026.08.08 18:03:06 +05'30'

Place : Delhi
Date : 08-08-2026
UDIN : 26560019YSSVWY6740

Shiva Nishad
(Partner)
M.No.: 560019

Krishan Rakesh &. Co.
CHARTERED ACCOUNTANTS

PHONE : 011-45152170
143, KOHAT ENCLAVE,
2nd FLOOR PITAMPURA,
DELHI - 110034

Annexure-A

In accordance with NSE Circular No. NSF/CMI/2024/23 dated September 05, 2024

Objects for which funds have been raised and where there has been utilized in the following table

Utilization of fund (Net Proceeds)

(₹ in Lakhs)

Sl. No.	Object as Disclosed in the Offer Document	Amount disclosed in the Offer Document of QIP dated 03.07.2025	Actual amount received (As on 30th September 2025)	Actual Utilised amount (As on 30th June 2026)	Unutilized Amount (As on 30th June 2026)	Remark
1	Funding working capital requirements of our Company	785.00	785.00	475.00	310.00	Refer Notes
2	General corporate purposes	137.77	137.77	137.77	0.00	
	Total	**922.77***	**922.77*****	**612.77**	**310.00****	

Note:

1. *During the half-year ended September 30, 2025, the Company has raised money by the way of Qualified Institutions Placement ("QIP") and allotted 4,97,250 equity shares of face value INR 10 each to the eligible qualified institutional buyers (QIB) at a price of INR at the issue price of ₹ 201 per equity share, at a premium of ₹ 191 per equity share (which includes a discount of ₹ 9.64 per equity share i.e. 4.58% of the floor price, as determined in terms of the SEBI ICDR Regulations), aggregating to ₹ 999.47 lakhs on 03.07.2025. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

2. **Pending actual utilization of funds raised through QIP issue, unutilised funds have been temporarily parked in Fixed Deposit.

3. ***Difference between Amount Raised and Actual Amount Received is on account of issue related expenses of Rs. 76.7 lakhs.

4. Cumulative fund utilized as on June 30, 2026 is Rs 612.77 lakhs. The Unutilized fund as on June 30, 2026 is Rs. 310.00 lakhs.

For Krishan Rakesh & Co.
Chartered Accountants
Firm Regn. No. 009088N

SHIVA NISHAD Digitally signed by SHIVA NISHAD Date: 2026.08.08 18:03:25 +05'30'

Place : Delhi
Date : 08-08-2026
UDIN : 26560019YSSVWY6740

Shiva Nishad
(Partner)
M.No.: 560019