



# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)

CIN: L15120DL2018PLC330739

GST NO. 07AAECH4665B1Z5



May 11, 2026

To,  
**National Stock Exchange of India Limited**  
**Listing & Compliance Department**  
Exchange Plaza, 5<sup>th</sup> 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 -Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations")**

Dear Sir / Madam,

With reference to the captioned subject and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in furtherance to our intimation dated May 04, 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Monday, May 11, 2026, at the registered office which commenced at 04:00 p.m. and concluded at 10:00 p.m. of the Company, has, *inter alia*, considered and approved the following business items:

**Audited Financial Results (Consolidated and Standalone) of the Company along with Auditor Report thereon for the half year and financial year ended March 31, 2026**

Consolidated and Standalone Audited Financial Results, duly reviewed by the Audit Committee, along with Independent Auditor's Report submitted by Statutory Auditor of the Company for the half year and financial year ended March 31, 2026. In compliance with Regulation 33, we are enclosing herewith the following as **Annexure-I:-**

- Reports of Auditor on the Consolidated and Standalone Audited Financial Results for the six months and financial year ended on March 31, 2026.
- Consolidated and Standalone Audited Financial Results for the six months and financial year ended March 31, 2026.
- Declaration that Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the half year and financial year ended March 31, 2026.
- Company's Declaration of un-modified opinion on Audited Financial results for the half year and year ended 31st March, 2026.

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find herewith attached Certificate issued by the Statutory Auditors in respect of utilization of issue proceeds in terms of NSE Circular No. NSE/CML/2024/23 dated September 05, 2024 **Annexure II**

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Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Contact No.: +91 97178 38568,  
Registered Office Address: D-498, 1<sup>st</sup> Floor, Palam Extension, Sector-7, Dwarka, New Delhi -110077, India





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The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company.

Further, pursuant to SEBI (Prohibition of Insider Trading) Regulation 2015 (including any amendments thereto), and in accordance with the Company's Code of Conduct for Prevention of Insider Trading, and in furtherance to our earlier letter dated 31st March, 2026 the "Trading window" for trading in the Securities of the Company has already been closed for all the Designated persons and their immediate relatives of the Company since 13<sup>th</sup> May, 2026 and the same shall remain closed until 48 hours after the announcement of Audited Financial Results for the half-year and financial year ended 31st March, 2026 for Designated Persons and immediate relatives of Designated Persons covered under the Code of the Company.

For **HOAC Foods India Limited**  
(Formerly Known as **HOAC Foods India Private Limited**)

**Rambabu Thakur**  
**Managing Director**  
**DIN: 08084215**

**Place: New Delhi**

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**Independent Auditor's Report on the consolidated financial results for the half year ended and year ended March, 2026 of the Company 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

We have audited the accompanying statement of consolidated financial results of **HOAC FOODS INDIA LIMITED** ("the Company") and its subsidiary (the Company and its subsidiary together referred to as the "Group") for the half year ended and year ended March, 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) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. It includes the financial 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%

- ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ("Ind AS") specified u/s 133 of the Companies Act, 2013 ("the act"), read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the half year ended and year ended March, 2026.





### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (“SA”s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the half year ended and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### **Management’s Responsibilities for the Consolidated Financial Results**

This Statement, which includes the results is the responsibility of the Holding Company’s Board of Directors, and has been approved by them for the issuance. This responsibility includes preparation and presentation of the Consolidated Financial Results for the half year ended and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Results, the Board of Directors is responsible for assessing the Company’s ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of the Company.





### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

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

- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the Consolidated Financial Results.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in the evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For KRISHAN RAKESH & CO.**  
**CHARTERED ACCOUNTANTS**  
Firm Regn. No. 009088N



PLACE : Delhi  
DATED : 11-05-2026  
UDIN : 26087891VUWIRF8982

  
K.K. GUPTA  
(PARTNER)  
M.No.: 087891



# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

CIN: L15120DL2018PLC330739

GST NO. 07AAECH4665B1ZS



STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st MARCH 2026

Sr. No.	Particulars	Year Ended	For the half year ended		For the year ended	For the year ended	
		31.03.2026	March 31, 2026	Sep 30, 2025	March 31, 2025	March 2026	March 2025
		Audited	Audited	Un-Audited	Audited	Audited	Audited
1	<b>Income From Operations</b>						
	(a) Income from Operations	50,11,00,191.50	2,838.48	2,172.52	1,545.01	5,011.00	2,647.66
	(b) Other Income	38,15,021.71	26.69	11.46	9.69	38.15	16.41
	<b>Total Income</b>	<b>50,49,15,213.21</b>	<b>2,865.17</b>	<b>2,183.98</b>	<b>1,554.70</b>	<b>5,049.15</b>	<b>2,664.07</b>
2	<b>Expenses</b>						
	(a) Purchases of stock-in-trade / Material Consumed	40,05,94,699.24	1,905.60	2,100.35	1,092.62	4,005.95	1,804.76
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	5,56,44,447.19	92.40	-648.84	-95.81	-556.44	-49.04
	(c) Employee Benefit Expenses	2,83,89,802.11	161.56	122.34	114.19	283.90	203.22
	(d) Finance Cost	81,55,795.67	36.41	45.15	35.33	81.56	49.10
	(e) Depreciation and amortisation expense	43,95,671.09	22.42	21.54	16.15	43.96	29.47
	(f) Other expenses	5,84,63,750.77	305.78	278.86	179.91	584.64	279.85
	(g) CSR	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>44,43,55,271.69</b>	<b>2,524.15</b>	<b>1,919.40</b>	<b>1,342.39</b>	<b>4,443.55</b>	<b>2,317.36</b>
3	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>6,05,59,941.52</b>	<b>341.02</b>	<b>264.58</b>	<b>212.31</b>	<b>605.60</b>	<b>346.71</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>6,05,59,941.52</b>	<b>341.02</b>	<b>264.58</b>	<b>212.31</b>	<b>605.60</b>	<b>346.71</b>
6	<b>Tax Expenses</b>						
	(a) Current Tax	1,62,19,205.10	92.68	69.51	61.78	162.19	95.61
	(b) Deferred Tax	2,70,954.00	2.71	-	2.74	2.71	2.74
7	<b>Total Tax Expenses</b>	<b>1,64,90,159.10</b>	<b>95.39</b>	<b>69.51</b>	<b>64.52</b>	<b>164.90</b>	<b>98.35</b>
8	<b>Profit/ (Loss) for a period (5-7)</b>	<b>4,40,69,782.42</b>	<b>245.63</b>	<b>195.07</b>	<b>147.79</b>	<b>440.70</b>	<b>248.36</b>
9	Profit/ (Loss) for a period from dis-continuing operations	-	-	-	-	-	-
10	Tax Expenses of discontinued operations	-	-	-	-	-	-
11	<b>Profit/ (Loss) for a period from dis-continuing operations (after tax) (9-10)</b>						
12	<b>Minority Share</b>	<b>6,580.00</b>		-0.38	-0.37	0.07	-0.37
13	<b>Net Profit/ (Loss) for the year</b>	<b>4,40,63,202.42</b>	<b>245.63</b>	<b>195.45</b>	<b>148.16</b>	<b>440.63</b>	<b>248.73</b>
	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)				384.32		384.32
14	<b>Earning Per Share (For continuing operations)</b>						
	(a) Basic	10.46	10.46	4.78	3.90	10.46	6.76
	(b) Diluted	10.46	10.46	4.78	3.90	10.46	6.76

For and on behalf of the board of the director of  
HOAC FOODS INDIA LIMITED  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

HOAC FOODS INDIA LIMITED

*Rambabu*

Director

Place: New Delhi,  
Date 11.05.2026

Rambabu Thakur  
Managing Director  
DIN : 08084215

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- 1) the above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting), as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
- 2) The above Consolidated audited financial results for the half-year ended and year ended March 31, 2026 have been prepared by the Company were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the Board of Directors in their meeting held on May 11th, 2026, Above results has been audited by the statutory auditors of the company.
- 3) The company has incorporated a subsidiary on January 21, 2025 in the name of HOAC Foods India Limited with 75% of share holding in the same company.
- 4) These financial results have been prepared in accordance with Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations"), as modified by Circular dated July 5, 2016
- 5) The company has received intimation from suppliers regarding their status under Micro, Small and Medium Enterprises Development Act 2006 and disclosures relating to the amount unpaid as at year end, as required under the said Act, have been provided. The Company has provided the interest on outstanding from supplier under Micro, Small and Medium Enterprises as on 31-03-2025.
- 6) The comparative results for the half-year ended and year ended March 31, 2026 have been audited by the statutory auditors of the Company
- 7) As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
- 8) The figures for the half-year ended March 31st, 2026 are balancing figures between audited figures in respect of the full financial year ended March 31st, 2026 and the unaudited half-year ended September 30th 2025.
- 9) The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20). EPS for the half year ended March 31st, 2026, September 30th, 2025, and March 31st 2025 are not annualised. The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20.
- 10) 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 ₹ 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

HOAC FOODS INDIA LIMITED

Director

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Object as Disclosed in the Offer Document	Amount Disclosed in the Offer Document (Rs in Lakh.)	Actual Utilized Amount (As on 31st March, 2026)	Unutilized Amount (As 31st March, 2026)	Remark
To Meet Out the working Capital Requirement of the Company	350.00	350.00	-	-
To Meet Out the General Corporate Purpose	145.50	145.50	-	-
Issue Related Expenses	58.90	58.90	-	-
<b>Total</b>	<b>554.40</b>	<b>554.40</b>	<b>-</b>	<b>-</b>

Object of the Issue as per Prospectus	Utilization Planned as per prospectus	Total Utilization upto September 30, 2024	Amount Pending For Utilization
Meeting Working Capital Requirements	785.00	275.00	510.00
General corporate purposes	137.77	137.77	Nil
<b>Total</b>	<b>922.77</b>	<b>412.77</b>	<b>510.00</b>

\*The Unutilized proceeds are in Company's Current Account.

- 1) Previous period figures have been re-grouped and re-classified wherever necessary.
- 2) There were no investor complaints known to the Company outstanding at the beginning and at the end of the Year Ended March 31, 2026
- 3) The results of the Company are also available for investors at [www.hoacfoodsindia.com](http://www.hoacfoodsindia.com), and [www.nseindia.com](http://www.nseindia.com)

4) For and on behalf of the board of the director of

5) HOAC FOODS INDIA LIMITED

6) (Formerly Known as "HOAC FOODS INDIA PVT LTD")

HOAC FOODS INDIA LIMITED

Director

Rambabu Thakur  
Managing Director

DIN : 08084215

Place: New Delhi,

Date 11.05.2026

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## STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st MARCH 2026

(Amount in Lakhs)

Sr.No.	Particulars	CONSOLIDATED	
		Year Ended	As at previous year ended
		31.03.2026 (Audited)	31.03.2025 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Fund</b>		
	Share Capital	434.05	384.32
	Reserves and Surplus	2,077.50	754.06
	<b>Total Shareholder's Fund</b>	<b>2,511.55</b>	<b>1,138.38</b>
<b>2</b>	<b>Minority Interest</b>	<b>0.56</b>	<b>-</b>
<b>3</b>	<b>Non - Current Liabilities</b>		
	(a) Long-term Borrowings	173.00	56.37
	(b) Deferred Tax Liability (Net)	5.89	3.18
	(c) Long-Term Provisions	5.63	5.72
	<b>Total Non-Current Liabilities</b>	<b>184.52</b>	<b>65.27</b>
<b>4</b>	<b>Current Liabilities</b>		
	Short-term borrowings	436.67	391.11
	Trade Payables	189.45	319.85
	(A) Total outstanding dues of creditors other than micro enterprises and small enterprises		
	(A) Total outstanding dues of MSME creditors		
	Other current liabilities	82.47	38.59
	Short-term provisions	151.78	69.95
	<b>Total Current Liabilities</b>	<b>860.36</b>	<b>819.50</b>
	<b>Total equity and liabilities</b>	<b>3,556.99</b>	<b>2,023.14</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non - Current Assets</b>		
<b>(i)</b>	<b>Property, Plant &amp; Equipments</b>		
	Tangible Assets	434.15	375.09
	Intangible assets	5.30	6.31
	Intangible assets under development or work-in-progress	167.13	-
	<b>Total Property, Plant &amp; Equipments</b>	<b>606.58</b>	<b>381.40</b>
<b>(ii)</b>	Non-current investments		-
<b>(iii)</b>	Deferred tax assets (net)		
<b>(iv)</b>	Other non-current assets	23.91	17.21
<b>(v)</b>	Investment in		
	<b>Total Non-Current Assets</b>	<b>23.91</b>	<b>17.21</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	1,360.41	387.68
	Trade receivables	801.18	845.31
	Cash and cash equivalents	653.24	331.29
	Short-term loans and advances	111.66	60.26
	Other current assets		-
	<b>Total Current Assets</b>	<b>2,926.49</b>	<b>1,624.54</b>
	<b>Total Assets</b>	<b>3,556.99</b>	<b>2,023.14</b>
	Disclosure of notes on assets and liabilities		

HOAC FOODS INDIA LIMITED

*Sonbaku.*

Director

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For and on behalf of the board of the director of  
**HOAC FOODS INDIA LIMITED**  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

**HOAC FOODS INDIA LIMITED**

*Rambabu*

**Director**

Place: New Delhi,

Date: 11.05.2026

**Rambabu Thakur**  
**Managing**  
**Director**  
DIN :  
08084215

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Contact No.: +91 97178 38568,  
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## STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st MARCH 2026

		(Amount in Lakhs)	
Particulars	Year Ended	As At	
	31.03.2026	31.03.2025	
	Audited	Audited	
<b>A. Cash Flow from Operating Activities</b>			
Profit before tax	605.60	346.71	
<b>Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows</b>			
Adjustments for finance costs	81.56	49.10	
Provision for Gratuity	0.05	2.92	
Adjustments for depreciation and amortisation expense	43.96	29.47	
Fixed Assets Woff	0.84	0.00	
Profit on Sale of Fixed assets	-0.00	(0.22)	
	<b>732.00</b>	<b>427.97</b>	
<b>Working Capital Adjustments</b>			
Adjustments for decrease (increase) in inventories	-972.73	(13.11)	
Adjustments for decrease (increase) in trade receivables	44.14	(618.97)	
Adjustments for decrease (increase) in Short Term Loans & Advances	0.00	0.00	
Adjustments for decrease (increase) in Other Current Assets	-58.11	(16.88)	
Adjustments for decrease (increase) in Other Non Current Assets	0.00	0.00	
Adjustments for increase (decrease) in trade payables	-130.40	151.44	
Adjustments for increase (decrease) in other current liabilities	43.88	13.27	
Adjustments for provisions			
<b>Cash flows from/(used in) operations</b>	<b>(341.23)</b>	<b>(56.28)</b>	
Income taxes paid (refund)	-80.50	(63.93)	
<b>Net cash flows from (used in) operating activities</b>	<b>(421.73)</b>	<b>(120.21)</b>	
<b>B Cash flows from used in investing activities</b>			
Purchase of tangible / Intangible assets	-102.97	(323.21)	
Payments for CWIP	-167.13	0.07	
Investment in			
Sale/Adjustment of Fixed Assets	0.12	3.31	
<b>Net cash flows from (used in) investing activities</b>	<b>(269.98)</b>	<b>(319.83)</b>	
<b>C Cash flows from used in financing activities</b>			
Proceeds from issuing shares	49.73	115.50	
Minority Interest	0.49	0.38	
Proceeds from Share Premium	949.75	438.90	
Proceeds from of Long Term borrowings	116.63	(22.10)	
Proceed from of Short Term borrowings	45.56	244.00	
Expenses of QIP	-66.94	0.00	
Interest paid	-81.56	(49.10)	
<b>Net cash flows from (used in) financing activities</b>	<b>1,013.66</b>	<b>727.58</b>	
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>321.95</b>	<b>287.55</b>	
Cash and cash equivalents cash flow statement at beginning of period	331.29	43.75	
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>653.25</b>	<b>331.31</b>	

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.

HOAC FOODS INDIA LIMITED

*Sonbaku.*

Director

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Contact No.: +91 97178 38568,  
Registered Office Address: D-498, 1<sup>st</sup> Floor, Palam Extension, Sector-7, Dwarka, New Delhi - 110077, India





# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

CIN: L15120DL2018PLC330739

GST NO. 07AAECH4665B1ZS



For and on behalf of the board of the director of  
**HOAC FOODS INDIA LIMITED**  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

HOAC FOODS INDIA LIMITED

*Rambabu*

Director

**Rambabu Thakur**  
Managing Director  
DIN :08084215

Place: New Delhi.  
Date: 11.05.2026

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Contact No.: +91 97178 38568,  
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# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

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GST NO. 07AAECH4665B1ZS



## DECLARATION

[Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

It is hereby declared and confirmed that M/s. Krishan Rakesh & Co. Chartered Accountants, Statutory Auditors of the Company, have issued Audit Report with an unmodified opinion on Audited Standalone Financial Results for the financial year ended 31st March, 2026.

This declaration is given in compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

**For HOAC FOODS INDIA LIMITED**

For HOAC FOODS INDIA LIMITED

**Manish Sharma**  
Chief Financial Officer

  
CHIEF FINANCIAL OFFICER

---

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Contact No.: +91 97178 38568,  
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**Independent Auditor's Report on the Financial Results for the half year ended and year ended March, 2026 of the Company 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

We have audited the accompanying Financial Results for the half year ended and year ended March 31, 2026 ("the Statement") of **HOAC FOODS INDIA LIMITED**, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard: and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in applicable Accounting Standard prescribed under section 133 of the Companies Act, 2013 ("the act"), read with the Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, of the net profit and other financial information of the company for the half year ended and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the half year ended and year ended March 31, 2026 under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these





requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Standalone Financial Results**

This Statement, which includes the results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. This responsibility includes preparation and presentation of the Financial Results for the half year ended and year ended March 31, 2026 that give a true and fair view of the net profit and other financial information in accordance with the Accounting Standard prescribed under section 133 of the Act, read Rule 7 of the Companies (Accounts) Rule, 2014 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Management and Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

**Auditor's Responsibilities for the Audit of Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The statement includes the Financial Results for the Half Year ended March 31, 2026, being the balancing figures of the audited balances in respect of the full financial year ended March 31, 2026 and the unaudited figure for half year ended September 30, 2025 (compiled by the management), which were subject to limited review by us.

The statement includes the Financial Results for the Half Year ended March 31, 2025, being the balancing figures of the audited balances in respect of the full financial year ended March 31, 2025 and the unaudited figure for half year ended September 30, 2024 (compiled by the management), which were subject to limited review by us.

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



Place : Delhi  
Date : 11-05-2026  
UDIN : 26087891IFKUEZ2179

  
**K.K. GUPTA  
(Partner)  
M.No.: 087891**



# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

CIN: L15120DL2018PLC330739

GST NO. 07AAECH4665B1ZS



Annexure "I"

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2026

Sr. No.	Particulars	Year Ended	For the half year ended			For the year ended March 31, 2026	For the year ended March 31, 2025
		31.03.2026	March 31, 2026	September 30, 2025	March 31, 2025	March 2026	March 2025
		Audited	Audited	Un-Audited	Audited	Audited	Audited
<b>1</b>	<b>Income From Operations</b>						
	(a) Income from Operations	48,75,05,068.91	2,876.58	1,998.47	1,545.01	4,875.05	2,647.66
	(b) Other Income	36,28,072.90	26.92	9.36	9.69	36.28	16.41
	<b>Total Income</b>	<b>49,11,33,141.81</b>	<b>2,903.50</b>	<b>2,007.83</b>	<b>1,554.70</b>	<b>4,911.33</b>	<b>2,664.07</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchases of stock-in-trade / Material Consumed	37,77,85,408.21	1,809.22	1,968.63	1,092.62	3,777.85	1,804.76
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,46,92,314.19	294.89	(641.81)	(95.81)	-346.92	(49.04)
	(c) Employee Benefit Expenses	2,42,53,466.11	142.33	100.20	112.89	242.53	201.92
	(d) Finance Cost	81,55,795.67	36.41	45.15	35.33	81.56	49.10
	(e) Depreciation and amortisation expense	43,59,507.32	22.53	21.07	16.15	43.60	29.47
	(f) Other expenses	5,07,95,791.56	269.57	238.39	179.41	507.96	279.35
	(g) CSR		0				
	<b>Total Expenses</b>	<b>43,06,57,654.68</b>	<b>2,574.95</b>	<b>1,731.63</b>	<b>1,340.59</b>	<b>4,306.58</b>	<b>2,315.56</b>
<b>3</b>	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>6,04,75,487.13</b>	<b>328.55</b>	<b>276.20</b>	<b>214.11</b>	<b>604.75</b>	<b>348.51</b>
<b>4</b>	Exceptional Items			0.00			
<b>5</b>	<b>Profit / (Loss) before tax (3-4)</b>	<b>6,04,75,487.13</b>	<b>328.55</b>	<b>276.20</b>	<b>214.11</b>	<b>604.75</b>	<b>348.51</b>
<b>6</b>	<b>Tax Expenses</b>						
	(a) Current Tax	1,62,19,205.10	92.68	69.51	56.71	162.19	95.61
	(b) Deferred Tax	2,58,217.00	2.58	0.00	0.00	2.58	2.74
<b>7</b>	<b>Total Tax Expenses</b>	<b>1,64,77,422.10</b>	<b>95.26</b>	<b>69.51</b>	<b>56.71</b>	<b>164.77</b>	<b>98.35</b>
<b>8</b>	<b>Profit/ (Loss) for a period (5-7)</b>	<b>4,39,98,065.03</b>	<b>233.29</b>	<b>206.69</b>	<b>157.40</b>	<b>439.98</b>	<b>250.16</b>
<b>9</b>	Profit/ (Loss) for a period from dis-continuing operations		0.00	0.00	0.00	0.00	0.00
<b>10</b>	Tax Expenses of discontinued operations		0.00	0.00	0.00	0.00	0.00
<b>11</b>	<b>Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>12</b>	<b>Net Profit/(Loss) for the year</b>	<b>4,39,98,065.03</b>	<b>233.29</b>	<b>206.69</b>	<b>157.40</b>	<b>439.98</b>	<b>250.16</b>
<b>13</b>	<b>Earning Per Share (For continuing operations)</b>						
	(a) Basic	10.44	10.44	5.06	3.93	10.44	6.79
	(b) Diluted	10.44	10.44	5.06	3.93	10.44	6.79

For and on behalf of the board of the director of  
HOAC FOODS INDIA LIMITED  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

Place: New Delhi,  
Date 11.05.2026

Rambabu Thakur  
Managing Director  
DIN :08084215

HOAC FOODS INDIA LIMITED

Director

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Contact No.: +91 97178 38568,  
Registered Office Address: D-498, 1<sup>st</sup> Floor, Palam Extension, Sector-7, Dwarka, New Delhi - 110077, India





# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

CIN: L15120DL2018PLC330739

GST NO. 07AAECH4665B1ZS



- 1) The above results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable and in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting), as applicable, specified in Section 133 of the Companies Act, 2013 read with relevant rules framed thereunder or as specified by the Institute of Chartered Accountants of India, whichever is applicable.
- 2) The above standalone audited financial results for the Half year ended and year ended March 31, 2026 have been prepared by the Company were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the Board of Directors in their meeting held on May 11th, 2026, Above results has been audited by the statutory auditors of the company.
- 3) The company has incorporated a subsidiary on January 21, 2025 in the name of HOAC Foods India Limited with 75% of shareholding in the same company.
- 4) These financial results have been prepared in accordance with Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations"), as modified by Circular dated July 5, 2016
- 5) The company has received intimation from suppliers regarding their status under Micro, Small and Medium Enterprises Development Act 2006 and disclosures relating to the amount unpaid as at year end, as required under the said Act, have been provided. The Company has provided the interest on outstanding from supplier under Micro, Small and Medium Enterprises as on 31-03-2026.
- 6) The comparative results for the half-year ended and year ended March 31, 2026 have been audited by the statutory auditors of the Company
- 7) As the Company's business activity falls within a single primary business segment, the disclosure requirements as per AS 17 "Segment Reporting" are not applicable.
- 8) The figures for the half-year ended March 31st, 2026 are balancing figures between audited figures in respect of the full financial year ended March 31st, 2026 and the unaudited half-year ended September 30th 2025.
- 9) The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20). EPS for the half year ended March 31st, 2026, September 30th, 2025, and March 31st 2025 are not annualized. The weighted average number of equities shares outstanding during the period has been considered for calculating the basic and diluted earnings per share in accordance with the Accounting Standard 20.
- 10) 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 ₹ 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

HOAC FOODS INDIA LIMITED

Director

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# HOAC FOODS INDIA LIMITED

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GST NO. 07AAECH4665B1ZS



Object as Disclosed in the Offer Document	Amount Disclosed in the Offer Document (Rs in Lakh.)	Actual Utilized Amount (As on 31st March, 2026)	Unutilized Amount (As 31st March, 2026)	Remark
To Meet Out the working Capital Requirement of the Company	350.00	350.00	-	-
To Meet Out the General Corporate Purpose	145.50	145.50	-	-
Issue Related Expenses	58.90	58.90	-	-
<b>Total</b>	<b>554.40</b>	<b>554.40</b>	<b>-</b>	<b>-</b>

Object of the Issue as per Prospectus	Utilization Planned as per prospectus	Total Utilization upto September 30, 2024	Amount Pending For Utilization
Meeting Working Capital Requirements	785.00	275.00	510.00
General corporate purposes	137.77	137.77	Nil
<b>Total</b>	<b>922.77</b>	<b>412.77</b>	<b>510.00</b>

\*The Unutilized proceeds are in Company's Current Account.

- 1) Previous period figures have been re-grouped and re-classified wherever necessary.
- 2) There were no investor complaints known to the Company outstanding at the beginning and at the end of the Year Ended March 31, 2026
- 3) The results of the Company are also available for investors at [www.hoacfoodsindia.com](http://www.hoacfoodsindia.com), and [www.nseindia.com](http://www.nseindia.com)

4) For and on behalf of the board of the director of

5) HOAC FOODS INDIA LIMITED

6) (Formerly Known as "HOAC FOODS INDIA PVT LTD")

Place: New Delhi,

Date 11.05.2026

HOAC FOODS INDIA LIMITED

Director

Rambabu Thakur  
Managing Director

DIN : 08084215

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2026			
		(Amount in Lakhs)	
Sr.No.	Particulars	STANDALONE	
		Year Ended	As at previous year
		31.03.2026 (Audited)	31.03.2025 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Fund</b>		
	Share Capital	434.05	384.32
	Reserves and Surplus	2,078.27	755.48
	<b>Total Shareholder's Fund</b>	<b>2,512.32</b>	<b>1,139.80</b>
<b>2</b>	<b>Non - Current Liabilities</b>		
	(a) Long-term Borrowings	173.00	56.37
	(b) Deferred Tax Liability (Net )	5.77	3.18
	(c) Long-Term Provisions	5.63	5.72
	<b>Total Non-Current Liabilities</b>	<b>184.40</b>	<b>65.27</b>
<b>3</b>	<b>Current Liabilities</b>		
	Short-term borrowings	436.67	391.11
	Trade Payables	182.67	319.85
	(A) Total outstanding dues of creditors other than micro enterprises and small enterprises		
	(A) Total outstanding dues of MSME creditors		
	Other current liabilities	76.61	37.57
	Short-term provisions	151.78	69.95
	<b>Total Current Liabilities</b>	<b>847.73</b>	<b>818.48</b>
	<b>Total equity and liabilities</b>	<b>3,544.44</b>	<b>2,023.55</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non - Current Assets</b>		
<b>(i)</b>	<b>Property, Plant &amp; Equipments</b>		
	Tangible Assets	429.22	375.09
	Intangible assets	5.30	6.31
	Intangible assets under development or work-in-progress	167.13	-
	<b>Total Property, Plant &amp; Equipments</b>	<b>601.66</b>	<b>381.40</b>
<b>(ii)</b>	Non-current investments		-
<b>(iii)</b>	Deferred tax assets (net)		-
<b>(iv)</b>	Other non-current assets	23.21	17.21
<b>(v)</b>	Investment in	1.64	1.13
	<b>Total Non-Current Assets</b>	<b>24.85</b>	<b>18.33</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	1,150.89	387.68
	Trade receivables	848.18	845.31
	Cash and cash equivalents	647.10	330.57
	Short-term loans and advances	271.77	60.27
	Other current assets		-
	<b>Total Current Assets</b>	<b>2,917.94</b>	<b>1,623.83</b>
	<b>Total Assets</b>	<b>3,544.44</b>	<b>2,023.55</b>
	Disclosure of notes on assets and liabilities		

HOAC FOODS INDIA LIMITED

Director

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For and on behalf of the board of the director of  
HOAC FOODS INDIA LIMITED  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

HOAC FOODS INDIA LIMITED

Director

Rambabu Thakur  
Managing Director  
DIN :  
08084215

Place: New Delhi,  
Date: 11.05.2026

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Contact No.: +91 97178 38568,  
Registered Office Address: D-498, 1<sup>st</sup> Floor, Palam Extension, Sector-7, Dwarka, New Delhi - 110077, India





# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

CIN: L15120DL2018PLC330739

GST NO. 07AAECH4665B1ZS



## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2026

(Amount in Lakhs)

Particulars	Year Ended	As At
	31.03.2026	31.03.2025
	Audited	Audited
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	604.75	348.51
<b>Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows</b>		
Adjustments for finance costs	81.56	49.10
Provision for Gratuity	0.05	2.92
Adjustments for depreciation and amortisation expense	43.60	29.47
Profit on Sale of Fixed assets	0.83	(0.22)
	<b>730.79</b>	<b>429.77</b>
<b>Working Capital Adjustments</b>		
Adjustments for decrease (increase) in inventories	-763.21	(13.11)
Adjustments for decrease (increase) in trade receivables	-2.86	(618.98)
Adjustments for decrease (increase) in Short Term Loans & Advances	0.00	0.00
Adjustments for decrease (increase) in Other Current Assets	-217.51	(16.88)
Adjustments for decrease (increase) in Other Non Current Assets	0.00	0.00
Adjustments for increase (decrease) in trade payables	-137.17	150.43
Adjustments for increase (decrease) in other current liabilities	39.04	13.27
Adjustments for provisions		
<b>Cash flows from/(used in) operations</b>	<b>(350.93)</b>	<b>(55.51)</b>
Income taxes paid (refund)	-80.50	(63.93)
<b>Net cash flows from (used in) operating activities</b>	<b>(431.43)</b>	<b>(119.43)</b>
<b>B. Cash flows from used in investing activities</b>		
Purchase of tangible / Intangible assets	-97.68	(323.21)
Payments for CWIP	-167.13	0.07
Investment in	-0.51	(1.13)
Sale/Adjustment of Fixed Assets	0.12	3.31
<b>Net cash flows from (used in) investing activities</b>	<b>(265.20)</b>	<b>(320.96)</b>
<b>C. Cash flows from used in financing activities</b>		
Proceeds from issuing shares	49.73	115.50
Proceeds from Share Premium	949.75	438.90
Proceeds from of Long Term borrowings	116.63	(22.10)
Proceed from of Short Term borrowings	45.56	244.00
Expenses of QIP	-66.94	0.00
Interest paid	-81.56	(49.10)
<b>Net cash flows from (used in) financing activities</b>	<b>1,013.17</b>	<b>727.20</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>316.54</b>	<b>286.81</b>
Cash and cash equivalents cash flow statement at beginning of period	330.57	43.75
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>647.11</b>	<b>330.57</b>

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard -3 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.

For and on behalf of the board of the director of

**HOAC FOODS INDIA LIMITED**

(Formerly Known as "HOAC FOODS INDIA PVT LTD")

**HOAC FOODS INDIA LIMITED**

Director

**Rambabu Thakur**

**Managing Director**

**DIN : 08084215**

Place: New Delhi.

Date: 11.05.2026

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