



# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)

CIN: L15120DL2018PLC330739

GST NO. 07AAECH4665B1ZS



May 29, 2025

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, Maharashtra, 400051, India

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

Dear Sir / Madam,

**Subject: Outcome of Board Meeting pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

With reference to the captioned subject and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in furtherance to our intimation dated May 26, 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Thursday, May 29, 2025, at the registered office of the Company, has, *inter alia*, considered and approved the following business items:

**1. Audited Financial Results (Consolidated and Standalone) of the Company along with Auditor Report thereon for the half year and financial year ended March 31, 2025**

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, 2025. In compliance with Regulation 33, we are enclosing herewith the following as **Annexure A**:

- Reports of Auditor on the Consolidated and Standalone Audited Financial Results for the six months and financial year ended on March 31, 2025.
- Consolidated and Standalone Audited Financial Results for the six months and financial year ended March 31, 2025.
- 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, 2025.
- Statement of utilization of proceeds through Initial Public Offer (IPO).

**2. Subject to the approval of the shareholders of the Company, the Board has approved raising of funds by way of issuance of equity shares of the Company ("Equity Shares") or any other Equity linked Securities of the Company or other securities convertible into or exchangeable for Equity Shares by way of Qualified Institutions Placement (including one or more qualified institutions placements in tranches) ("QIP") in accordance with the provisions of Chapter VI of Securities and Exchange Board of India (Issue of Capital and Disclosure**

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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Requirements) Regulations, 2018 as amended from time to time and other applicable laws, for an aggregate amount of upto ₹ 10 Crores (Rupees Ten Crores) at such price or prices as may be permissible under applicable law, subject to necessary approval including the approval of the members of the Company and such other permissions, sanctions and statutory approvals, as may be required; (*refer Annexure A1*)

3. Increase in Authorized Capital of the Company from ₹ 4,00,00,000/- divided into 40,00,000 Equity Shares of ₹ 10/- each to ₹ 6,00,00,000/- divided into 60,00,000 Equity Shares of ₹ 10/- each.  
(*Refer Annexure A2 for new authorized capital structure of the Company*)
4. Appointment of M/s. GYR Capital Advisors Private Limited (Merchant Banker) as Book Running Lead Manager to the Qualified Institutions Placement Issue.
5. Appointment of M/s Vidhigya Associates, Advocates as the Legal Counsel to the Company for the Qualified Institutions Placement Issue.
6. Approval to convene the Extra Ordinary General Meeting of the company on Thursday, June 26, 2025 at 12:00 p.m. through Video Conference ('VC')/ Other Audio-Visual Means ('OAVM').
7. Fixation of Friday, May 30, 2025, as the record date for determining the shareholders eligible for the dispatch of Notice for the Extra Ordinary General Meeting of the members.
8. The period of closure of the Register of Members and Share transfer books of the company from Friday, June 20, 2025 to Thursday, June 26, 2025 (both days inclusive) for the Extra Ordinary General Meeting.
9. Fixation of Thursday, June 19, 2025, as the cut-off date for determining the shareholders eligible for e-voting and to attend the EGM. The remote e-voting period will commence on Monday, June 23, 2025, at 9:00 a.m. and end on Wednesday, June 25, 2025, at 5:00 p.m.
10. Appointment of ACS Anu Malhotra of M/s. Anu Malhotra & Associates, Practicing Company Secretaries, Ghaziabad, as scrutinizer of the company for the e-voting at ensuing extraordinary general meeting of the Company.
11. Appointment of KFin Technologies Limited ("KFin") for facilitating voting through electronic means, as the authorized e-voting's agency. The facility of casting votes by a member using remote e-voting will be provided by KFin.
12. Approval of the draft Notice of the Extra Ordinary General Meeting of the Company.

A detailed disclosure in adherence to SEBI Listing Regulations read with the circular dated September 09, 2015 bearing reference no. CIR/CFD/CMD/4/2015 issued by Securities and Exchange Board of India is disclosed in *Annexure - A1 & A2*.

The meeting of Board of Directors of the Company was duly commenced at 05:00 P.M. and concluded at 09:00 P.M.

You are requested to take note of the same.

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GST NO. 07AAECH4665B1ZS



Thanking you.

Yours faithfully,

For **HOAC Foods India Limited**

(Formerly Known as "HOAC Foods India Private Limited")

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

**Place: New Delhi**

**Encl.: As stated above**

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Atta & Spices

## Annexure-A1

Further, as per regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 please find below disclosure regarding issue of QIP:

Sr. No.	Particulars	Details
1	Type of securities proposed to be issued (viz. equity shares, convertibles, etc.	Equity Shares
2	Type of Issuance	Qualified Institutions Placement in terms of Chapter VI of SEBI ICDR Regulations and other applicable laws.
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Issue size of up to ₹ 10 Crores (Rupees Ten Crores Only).  The total number of securities proposed to be issued through Qualified Institutions Placement (QIP) shall be determined after fixation of Issue Price at the time of issuance of securities.

## Annexure-A2

### Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Amendments to the Memorandum of Association of the Company	<p>The Authorized Share Capital of the Company is proposed to be increased upto ₹ 6,00,00,000/- (Rupees Six Crores only) by increasing Authorized Equity Share Capital by ₹ 20,00,000/-.</p> <p>The new authorized capital of the Company will be as follows:</p> <p>Equity Share Capital = ₹ 6,00,00,000/- (Rupees Six Crores only) divided into 60,00,000 equity shares of ₹ 10/- each.</p>
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**Independent Auditor's Report on the Financial Results for the half year ended and year ended March, 2025 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, 2025 ("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, 2025.

**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, 2025 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, 2025 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**

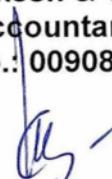
The statement includes the Financial Results for the Half Year ended March 31, 2025, being the balancing figures of the audited balances in respect of the full financial year ended March 31, 2025 and the unaudited figure for half year ended September 30, 2024 (compiled by the management), which were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

The statement includes the Financial Results for the Half Year ended March 31, 2024, being the balancing figures of the audited balances in respect of the full financial year ended March 31, 2024 and the unaudited figure for half year ended September 30, 2023 (compiled by the management), which were not subject to limited review by us.

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



Place : Delhi  
Date : 29-05-2025  
UDIN : 25087891BMIDYR7548

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

**Statement on Impact of Audit Qualifications (for audit report with modified opinion)  
submitted along-with Annual Audited Financial Results - (Standalone)**

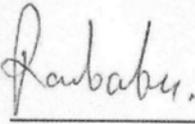
<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025</b> [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
<b>I.</b>	<b>Sl. No</b>	<b>Particulars</b>	<b>Audited Figures (as reported before adjusting for qualifications) Rs. In Lakhs</b>	<b>Adjusted Figures (audited figures after adjusting for qualifications) Rs. In Lakhs</b>
	1.	Turnover / Total income	2647.66	2647.66
	2.	Total Expenditure	2315.56	2315.56
	3.	Net Profit/(Loss)	250.16	250.16
	4.	Basic Earnings Per Share	6.79	6.79
	5.	Total Assets	2023.55	2023.55
	6.	Total Liabilities	883.75	883.75
	7.	Net Worth	1139.80	1139.80
	8.	Any other financial item(s) (as felt appropriate by the management)		
<b>II.</b>	<b><u>Audit Qualification (each audit qualification separately):</u></b>			
	a.	<b>Details of Audit Qualification</b> : No Observation		
	a.	<b>Type of Audit Qualification</b> : No Qualification		
	b.	<b>Frequency of qualification</b> : Not Applicable		
	c.	<b>For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views</b> : Not Applicable		
	d.	<b>For Audit Qualification(s) where the impact is not quantified by the auditor</b> Not Applicable		
	(i)	<b>Management's estimation on the impact of audit qualification</b> : Not Applicable		
	(ii)	<b>If management is unable to estimate the impact, reasons for the same</b> : Not Applicable		

(iii) Auditors' Comments on (i): Not Applicable.

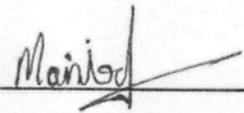
III.

Signatories:

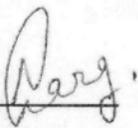
- Mr. Rambabu Thakur : Chairman cum Managing Director

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• \_\_\_\_\_

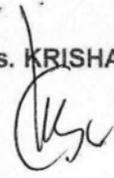
- Mr. Manish Sharma: CFO

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• \_\_\_\_\_

- Mr. Mukesh Garg : Audit Committee Chairman

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• \_\_\_\_\_

- Mrs. KRISHAN RAKESH & CO.: Statutory Auditor

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Place: New Delhi

Date: 29<sup>th</sup> May, 2025

**HOAC**

Since : 2009

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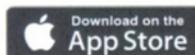
**Hariom**  
Atta & Spices**HOAC FOODS INDIA LIMITED**

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2025

(Amount in Lakhs)

Sr.No.	Particulars	STANDALONE	
		Year Ended	As at previous year ended
		31.03.2025	31.03.2024
		Audited	(Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Fund</b>		
	Share Capital	384.32	268.82
	Reserves and Surplus	755.48	66.43
	<b>Total Shareholder's Fund</b>	<b>1,139.80</b>	<b>335.25</b>
<b>2</b>	<b>Non - Current Liabilities</b>		
	(a) Long-term Borrowings	56.37	225.58
	(b) Deferred Tax Liability (Net )	3.18	0.45
	(c) Long-Term Provisions	5.72	3.69
	<b>Total Non-Current Liabilities</b>	<b>65.27</b>	<b>229.72</b>
<b>3</b>	<b>Current Liabilities</b>		
	Short-term borrowings	391.11	0.00
	Trade Payables		
	(A) Total outstanding dues of creditors other than micro enterprises and small enterprises	75.82	169.42
	(A) Total outstanding dues of MSME creditors	244.03	
	Other current liabilities	37.57	24.30
	Short-term provisions	69.95	37.38
	<b>Total Current Liabilities</b>	<b>818.49</b>	<b>231.10</b>
	<b>Total equity and liabilities</b>	<b>2,023.55</b>	<b>796.07</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	375.09	88.39
	Intangible assets	6.31	2.34
	Intangible assets under development or work-in-progress	0.00	0.07
	<b>Total Property, Plant &amp; Equipments</b>	<b>381.40</b>	<b>90.81</b>
<b>(ii)</b>	Non-current investments	0.00	0.00
<b>(iii)</b>	Deferred tax assets (net)	0.00	0.00
<b>(iv)</b>	Other non-current assets	17.205	5.66
<b>(v)</b>	Investment in -	1.125	0.00
	<b>Total Non-Current Assets</b>	<b>18.33</b>	<b>5.66</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	387.68	374.57
	Trade receivables	845.31	226.33
	Cash and cash equivalents	330.57	43.75
	Short-term loans and advances	60.27	0.00
	Other current assets	0.00	54.96
	<b>Total Current Assets</b>	<b>1,623.83</b>	<b>699.61</b>
	<b>Total Assets</b>	<b>2,023.55</b>	<b>796.07</b>
	Disclosure of notes on assets and liabilities		

**HOAC FOODS INDIA LIMITED**

**Director**For and on behalf of the board of the director of  
**HOAC FOODS INDIA LIMITED**  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")**Rambabu Thakur**  
Managing Director  
DIN : 08084215Place: New Delhi,  
Date: 29.05.2025Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 077

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Since : 2009

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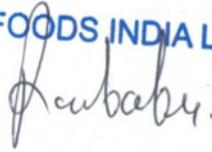
**Hariom**  
Atta & Spices**HOAC FOODS INDIA LIMITED**

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2025

(Amount in Lakhs)

Particulars	Year Ended	As At
	31.03.2025	31.03.2024
	Audited	Audited
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	348.51	136.28
<b>Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows</b>		
Adjustments for finance costs	49.10	32.50
Provision for Gratuity	2.92	
Adjustments for depreciation and amortisation expense	29.47	12.93
Profit on Sale of Fixed assets	-0.22	0.00
	<b>429.77</b>	<b>181.71</b>
<b>Working Capital Adjustments</b>		
Adjustments for decrease (increase) in inventories	-13.11	(154.84)
Adjustments for decrease (increase) in trade receivables	-618.98	(123.40)
Adjustments for decrease (increase) in Short Term Loans & Advances	0.00	0.00
Adjustments for decrease (increase) in Other Current Assets	-16.88	(5.15)
Adjustments for decrease (increase) in Other Non Current Assets	0.00	17.21
Adjustments for increase (decrease) in trade payables	150.43	69.71
Adjustments for increase (decrease) in other current liabilities	13.27	12.06
Adjustments for provisions		
<b>Cash flows from/(used in) operations</b>	<b>(55.50)</b>	<b>(2.70)</b>
Income taxes paid (refund)	-63.93	(26.53)
<b>Net cash flows from (used in) operating activities</b>	<b>(119.43)</b>	<b>(29.23)</b>
<b>B Cash flows from used in investing activities</b>		
Purchase of tangible / Intangible assets	-323.21	(42.61)
Payments for CWIP	0.07	(0.07)
Investment in	-1.13	0.00
Sale/Adjustment of Fixed Assets	3.31	0.00
<b>Net cash flows from (used in) investing activities</b>	<b>(320.96)</b>	<b>(42.68)</b>
<b>C Cash flows from used in financing activities</b>		
Proceeds from issuing shares	115.50	9.92
Proceeds from Share Premium	438.90	74.45
Proceeds from borrowings	221.90	31.27
Interest paid	-49.10	(32.50)
<b>Net cash flows from (used in) financing activities</b>	<b>727.20</b>	<b>83.14</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>286.81</b>	<b>11.23</b>
Cash and cash equivalents cash flow statement at beginning of period	43.75	32.52
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>330.57</b>	<b>43.75</b>

I. 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**

**Director**

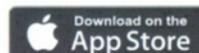
For and on behalf of the board of the director of  
**HOAC FOODS INDIA LIMITED**  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

**Rambabu Thakur**  
Managing Director  
DIN : 08084215

Place: New Delhi,  
Date: 29.05.2025

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568

Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 077



**HOAC**

Since : 2009

**HOAC FOODS INDIA LIMITED**CHOICE FOR QUALITY AND PURITY  
(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)

CIN: L15120DL2018PLC330739

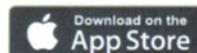
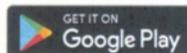
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**Hariom™**  
Atta & Spices**HOAC FOODS INDIA LIMITED**

Annexure "B"

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2025

Sr. No.	Particulars	For the half year ended			For the year ended March 31, 2025	For the year ended March 31, 2024
		March 31, 2025	September 30, 2024	March 31, 2024	March 2025	March 2024
		Audited	Un-Audited	Audited	Audited	Audited
1	<b>Income From Operations</b>					
	(a) Income from Operations	1545.01	1,102.65	841.58	2,647.66	1,562.94
	(b) Other Income	9.69	6.72	0.00	16.41	0.00
	<b>Total Income</b>	<b>1,554.70</b>	<b>1,109.37</b>	<b>841.58</b>	<b>2,664.07</b>	<b>1,562.94</b>
2	<b>Expenses</b>					
	(a) Purchases of stock-in-trade / Material Consumed	1092.62	712.14	473.01	1,804.76	1,009.05
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-95.81	46.77	51.66	-49.04	(0.19)
	(c) Employee Benefit Expenses	112.89	89.03	96.49	201.92	159.84
	(d) Finance Cost	35.33	13.77	15.16	49.10	32.50
	(e) Depreciation and amortisation expense	16.15	13.32	6.90	29.47	12.93
	(f) Other expenses	179.41	99.94	124.62	279.35	212.53
	(g) CSR	0				
	<b>Total Expenses</b>	<b>1,340.59</b>	<b>974.97</b>	<b>767.84</b>	<b>2,315.56</b>	<b>1,426.66</b>
3	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>214.11</b>	<b>134.40</b>	<b>73.74</b>	<b>348.51</b>	<b>136.28</b>
4	Exceptional Items		0.00			0.00
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>214.11</b>	<b>134.40</b>	<b>73.74</b>	<b>348.51</b>	<b>136.28</b>
6	<b>Tax Expenses</b>					
	(a) Current Tax	61.78	33.83	19.70	95.61	38.06
	(b) Deferred Tax	2.74	0.00	0.28	2.74	(4.12)
7	<b>Total Tax Expenses</b>	<b>64.52</b>	<b>33.83</b>	<b>19.98</b>	<b>98.35</b>	<b>33.94</b>
8	<b>Profit/ (Loss) for a period (5-7)</b>	<b>149.59</b>	<b>100.57</b>	<b>53.76</b>	<b>250.16</b>	<b>102.34</b>
9	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00
10	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
11	<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>
12	<b>Net Profit/(Loss) for the year</b>	<b>149.59</b>	<b>100.57</b>	<b>53.76</b>	<b>250.16</b>	<b>102.34</b>
	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)					
13	<b>Earning Per Share (For continuing operations)</b>					
	(a) Basic	6.79	2.86	3.88	6.79	3.88
	(b) Diluted	6.79	2.86	3.88	6.79	3.88

**HOAC FOODS INDIA LIMITED***Rambabu***Director**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 29.05.2025**Rambabu Thakur**  
Managing Director  
DIN : 08084215Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 077

- 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 standalone audited financial results for the Half year ended and year ended March 31, 2025 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 29th, 2025, 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) The Statutory Auditors of the Company have audited of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 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, 2025 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, 2025 are balancing figures between audited figures in respect of the full financial year ended March 31st, 2025 and the unaudited half-year ended September 30th 2024.
- 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, 2025, September 30th, 2024, and March 31st 2024 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 period ended September 30 2024, the Company came up with the public issue of 11,55,000 Equity shares of Face value of ₹ 10/- each ("equity shares") with the price of ₹ 48 through Fixed Price Method, IPO was open for subscription from Thursday, May 16, 2024 to Tuesday, May 21, 2024. The Company has allotted 11,55,000 equity shares of Face value of 10/- each ("equity shares") for cash at a price of ₹ 48/- per equity share (including a share premium of ₹ 38/- per equity share) aggregating to 554.40 Lakhs on May 22, 2024. The equity shares of the Company got listed with Emerge platform of National Stock Exchange of India Limited on May 24, 2024. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The Summary of the Initial Public Offer proceeds in summarised below:

Object of the Issue as per Prospectus	Utilisation Planned as per prospectus	Total Utilisation upto September 30, 2024	(Rs. In Lakhs)
			Amount Pending For Utilisation
Meeting Working Capital Requirements	350.00	153.22	196.78
General corporate purposes	145.50	142.28	3.22
Issues Related expese	58.90	58.90	-
<b>Total</b>	554.40	354.40	200.00
*The Unutilised proceeds are in Company's Current Account.			

- 11) Previous period figures have been re-grouped and re-classified wherever necessary.
- 12) There were no investor complaints known to the Company outstanding at the beginning and at the end of the Year Ended March 31, 2025
- 13) 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)

HOAC FOODS INDIA LIMITED

*Rambabu*

Director

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

Rambabu Thakur  
Managing Director  
DIN : 08084215

Place: New Delhi,  
Date 29.05.2025

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568  
Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 077





**Independent Auditor's Report on the consolidated financial results for the half year ended and year ended March, 2025 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, 2025 ("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	75.00%

- 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, 2025.





**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, 2025 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, 2025 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.

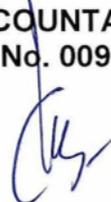
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 : 29-05-2025  
UDIN : 25087891BMIDYS3663



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

**Statement on Impact of Audit Qualifications (for audit report with modified opinion)  
submitted along-with Annual Audited Financial Results - (Consolidated)**

<b>Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025</b> [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
<b>I.</b>	<b>Sl. No</b>	<b>Particulars</b>	<b>Audited Figures (as reported before adjusting for qualifications) Rs. In Lakhs</b>	<b>Adjusted Figures (audited figures after adjusting for qualifications) Rs. In Lakhs</b>
	1.	Turnover / Total income	2,664.07	2,664.07
	2.	Total Expenditure	2,317.36	2,317.36
	3.	Net Profit/(Loss)	346.71	346.71
	4.	Basic Earnings Per Share	6.76	6.76
	5.	Total Assets	2,023.14	2,023.14
	6.	Total Liabilities	884.76	884.76
	7.	Net Worth	1,138.38	1,138.38
	8.	Any other financial item(s) (as felt appropriate by the management)		
<b>II.</b>	<b>Audit Qualification (each audit qualification separately):</b>			
	a.	Details of Audit Qualification : No Observation		
	a.	Type of Audit Qualification : No Qualification		
	b.	Frequency of qualification : Not Applicable		
	c.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views : Not Applicable		
	d.	For Audit Qualification(s) where the impact is not quantified by the auditor Not Applicable		
	(i)	Management's estimation on the impact of audit qualification : Not Applicable		
	(ii)	If management is unable to estimate the impact, reasons for the same : Not Applicable		

(iii) Auditors' Comments on (i): Not Applicable.

III. Signatories:

- Mr. Rambabu Thakur : Chairman cum Managing Director

• Rambabu,

- Mr. Manish Sharma: CFO

• Manish

- Mr. Mukesh Garg : Audit Committee Chairman

• Garg,

- Mrs. KRISHAN RAKESH & CO.: Statutory Auditor

• KRSC



Place: New Delhi

Date: 29<sup>th</sup> May, 2025

## HOAC FOODS INDIA LIMITED

### STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2025

Particulars		(Amount in Lakhs)	
		Year Ended	As At
		31.03.2025	31.03.2024
		Audited	Audited
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Profit before tax	346.71	136.28
	<b>Adjustments for reconcile profit/(loss) before tax to net Operating Cash Flows</b>		
	Adjustments for finance costs	49.10	32.50
	Provision for Gratuity	2.92	
	Adjustments for depreciation and amortisation expense	29.47	12.93
	Profit on Sale of Fixed assets	-0.22	0.00
		<b>427.97</b>	<b>181.71</b>
	<b>Working Capital Adjustments</b>		
	Adjustments for decrease (increase) in inventories	-13.11	(154.84)
	Adjustments for decrease (increase) in trade receivables	-618.97	(123.40)
	Adjustments for decrease (increase) in Short Term Loans & Advances	0.00	0.00
	Adjustments for decrease (increase) in Other Current Assets	-16.88	(5.15)
	Adjustments for decrease (increase) in Other Non Current Assets	0.00	17.21
	Adjustments for increase (decrease) in trade payables	151.44	69.71
	Adjustments for increase (decrease) in other current liabilities	13.27	12.06
	Adjustments for provisions		
	<b>Cash flows from/(used in) operations</b>	<b>(56.28)</b>	<b>(2.70)</b>
	Income taxes paid (refund)	-63.93	(26.53)
	<b>Net cash flows from (used in) operating activities</b>	<b>(120.20)</b>	<b>(29.23)</b>
<b>B</b>	<b>Cash flows from used in investing activities</b>		
	Purchase of tangible / Intangible assets	-323.21	(42.61)
	Payments for CWIP	0.07	(0.07)
	Investment in	-	0.00
	Sale/Adjustment of Fixed Assets	3.31	0.00
	<b>Net cash flows from (used in) investing activities</b>	<b>(319.83)</b>	<b>(42.68)</b>
<b>C</b>	<b>Cash flows from used in financing activities</b>		
	Proceeds from issuing shares	115.50	9.92
	Proceeds from Share Premium	438.90	74.45
	Minority Interest	0.38	
	Proceed / ( Repayments ) from long term borrowings	-22.10	
	Proceed from of Short Term borrowings	244.00	
	Proceeds from borrowings	-	31.27
	Interest paid	-49.10	(32.50)
	<b>Net cash flows from (used in) financing activities</b>	<b>727.58</b>	<b>83.14</b>
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>287.55</b>	<b>11.23</b>
	Cash and cash equivalents cash flow statement at beginning of period	43.75	32.52
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>331.30</b>	<b>43.75</b>

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

*Rambabu*

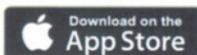
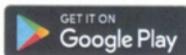
Director

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

Rambabu Thakur  
Managing Director  
DIN : 08084215

Place: New Delhi,  
Date: 29.05.2025

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attaharion.com](mailto:info@attaharion.com), Mob: 9717838568  
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Since : 2009

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CIN: L15120DL2018PLC330739

GSTIN NO. 07AAECH4665B1ZS

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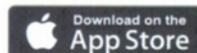
Annexure "B"

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2025

Sr. No.	Particulars	For the half year ended			For the year	For the year ended
		March 31, 2025	September 30, 2024	March 31, 2024	ended March 31, 2025	ended March 31, 2024
		Audited	Un-Audited	Audited	March 2025	March 2024
1	<b>Income From Operations</b>					
	(a) Income from Operations	1545.01	1,102.65	841.58	2,647.66	1,562.94
	(b) Other Income	9.69	6.72	0.00	16.41	0.00
	<b>Total Income</b>	<b>1,554.70</b>	<b>1,109.37</b>	<b>841.58</b>	<b>2,664.07</b>	<b>1,562.94</b>
2	<b>Expenses</b>					
	(a) Purchases of stock-in-trade / Material Consumed	1092.62	712.14	473.01	1,804.76	1,009.05
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-95.81	46.77	51.66	-49.04	(0.19)
	(c) Employee Benefit Expenses	114.19	89.03	96.49	203.22	159.84
	(d) Finance Cost	35.33	13.77	15.16	49.10	32.50
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	(f) Other expenses	179.9	99.94	124.62	279.84	212.53
	(g) CSR	0				
	<b>Total Expenses</b>	<b>1,342.38</b>	<b>974.97</b>	<b>767.84</b>	<b>2,317.36</b>	<b>1,426.66</b>
3	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>212.32</b>	<b>134.40</b>	<b>73.74</b>	<b>346.71</b>	<b>136.28</b>
4	Exceptional Items		0.00			0.00
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>212.32</b>	<b>134.40</b>	<b>73.74</b>	<b>346.71</b>	<b>136.28</b>
6	<b>Tax Expenses</b>					
	(a) Current Tax	61.78	33.83	19.70	95.61	38.06
	(b) Deferred Tax	2.74	0.00	0.28	2.74	(4.12)
	<b>Total Tax Expenses</b>	<b>64.52</b>	<b>33.83</b>	<b>19.98</b>	<b>98.35</b>	<b>33.94</b>
7	<b>Profit/ (Loss) for a period (5-7)</b>	<b>147.80</b>	<b>100.57</b>	<b>53.76</b>	<b>248.36</b>	<b>102.34</b>
8	Profit/ (Loss) for a period from dis -continuing operations	0.00	0.00	0.00	0.00	0.00
9	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
10	<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>
11	<b>Net Profit/(Loss) for the year</b>	<b>147.80</b>	<b>100.57</b>	<b>53.76</b>	<b>248.36</b>	<b>102.34</b>
12	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)					
13	<b>Earning Per Share (For continuing operations)</b>					
	(a) Basic	6.76	2.86	3.88	6.76	3.88
	(b) Diluted	6.76	2.86	3.88	6.76	3.88

**HOAC FOODS INDIA LIMITED***Rambabu*

Director

For and on behalf of the board of the director of  
**HOAC FOODS INDIA LIMITED**  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")Rambabu Thakur  
Managing Director  
DIN : 08084215Place: New Delhi,  
Date 29.05.2025Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 077

**HOAC**

Since : 2009

**HOAC FOODS INDIA LIMITED**CHOICE FOR QUALITY AND PURITY  
(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)

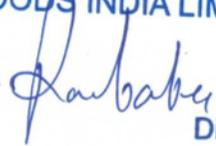
CIN: L15120DL2018PLC330739

GSTIN NO. 07AAECH4665B1ZS

**Hariom**  
Atta & Spices**HOAC FOODS INDIA LIMITED**

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2025

Sr.No.	Particulars	(Amount in Lakhs)	
		STANDALONE	
		Year Ended	As at previous year ended
		31.03.2025	31.03.2024
		Audited	(Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholder's Fund</b>		
	Share Capital	384.32	268.82
	Reserves and Surplus	754.06	66.43
	<b>Total Shareholder's Fund</b>	<b>1,138.38</b>	<b>335.25</b>
<b>2</b>	<b>Non - Current Liabilities</b>		
	(a) Long-term Borrowings	56.37	225.58
	(b) Deferred Tax Liability (Net )	3.18	0.45
	(c) Long-Term Provisions	<b>5.72</b>	3.69
	<b>Total Non-Current Liabilities</b>	<b>65.27</b>	<b>229.72</b>
<b>3</b>	<b>Current Liabilities</b>		
	Short-term borrowings	391.11	0.00
	Trade Payables		
	(A) Total outstanding dues of creditors other than micro enterprises and small enterprises	75.82	169.42
	(A) Total outstanding dues of MSME creditors	244.03	
	Other current liabilities	38.59	24.30
	Short-term provisions	69.95	37.38
	<b>Total Current Liabilities</b>	<b>819.50</b>	<b>231.10</b>
	<b>Total equity and liabilities</b>	<b>2,023.15</b>	<b>796.07</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non - Current Assets</b>		
(i)	<b>Property, Plant &amp; Equipments</b>		
	Tangible Assets		
	Intangible assets	375.09	88.39
	Intangible assets under development or work-in-progress	6.31	2.34
	<b>Total Property, Plant &amp; Equipments</b>	<b>381.40</b>	<b>90.81</b>
(ii)	Non-current investments	0.00	0.00
(iii)	Deferred tax assets (net)	0.00	0.00
(iv)	Other non-current assets	0.00	0.00
(v)	Investment in	17.21	5.66
	<b>Total Non-Current Assets</b>	<b>0</b>	<b>0.00</b>
<b>2</b>	<b>Current Assets</b>	<b>17.21</b>	<b>5.66</b>
	Inventories		
	Trade receivables	387.68	374.57
	Cash and cash equivalents	845.31	226.33
	Short-term loans and advances	331.29	43.75
	Other current assets	60.27	0.00
	<b>Total Current Assets</b>	<b>0.00</b>	<b>54.96</b>
	<b>Total Assets</b>	<b>1,624.55</b>	<b>699.61</b>
	Disclosure of notes on assets and liabilities	2,023.15	796.07

**HOAC FOODS INDIA LIMITED**

  
Director
For and on behalf of the board of the director of  
**HOAC FOODS INDIA LIMITED**  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")Rambabu Thakur  
Managing Director  
DIN : 08084215Place: New Delhi,  
Date: 29.05.2025Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attaharion.com](mailto:info@attaharion.com), Mob: 9717838568Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 077

# HOAC

Since : 2009

# HOAC FOODS INDIA LIMITED

CHOICE FOR QUALITY AND PURITY

(FORMERLY KNOWN AS HOAC FOODS INDIA PVT LTD)

CIN: L15120DL2018PLC330739

GSTIN NO. 07AAECH4665B1ZS

**Hariom**  
Atta & Spices

- 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, 2025 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 29th, 2025, 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) The Statutory Auditors of the Company have audited of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 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, 2025 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, 2025 are balancing figures between audited figures in respect of the full financial year ended March 31st, 2025 and the unaudited half-year ended September 30th 2024.
- 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, 2025, September 30th, 2024, and March 31st 2024 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 period ended September 30 2024, the Company came up with the public issue of 11,55,000 Equity shares of Face value of ₹ 10/- each ("equity shares") with the price of ₹ 48 through Fixed Price Method, IPO was open for subscription from Thursday, May 16, 2024 to Tuesday, May 21, 2024. The Company has allotted 11,55,000 equity shares of Face value of 10/- each ("equity shares") for cash at a price of ₹ 48/- per equity share (including a share premium of ₹ 38/- per equity share) aggregating to 554.40 Lakhs on May 22, 2024. The equity shares of the Company got listed with Emerge platform of National Stock Exchange of India Limited on May 24, 2024. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The Summary of the Initial Public Offer proceeds in summarised below:

Object of the Issue as per Prospectus	Utilisation Planned as per prospectus	(Rs. In Lakhs)	
		Total Utilisation upto September 30, 2024	Amount Pending For Utilisation
Meeting Working Capital Requirements	350.00	153.22	196.78
General corporate purposes	145.50	142.28	3.22
Issues Related expese	58.90	58.90	-
<b>Total</b>	<b>554.40</b>	<b>354.40</b>	<b>200.00</b>

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

11) Previous period figures have been re-grouped and re-classified wherever necessary.

12) There were no investor complaints known to the Company outstanding at the beginning and at the end of the Year Ended March 31, 2025

13) 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)

**HOAC FOODS INDIA LIMITED**

*Rambabu*

Director

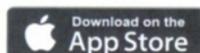
For and on behalf of the board of the director of  
**HOAC FOODS INDIA LIMITED**  
(Formerly Known as "HOAC FOODS INDIA PVT LTD")

**Rambabu Thakur**  
Managing Director  
DIN : 08084215

Place: New Delhi,  
Date 29.05.2025

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568

Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
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CIN: L15120DL2018PLC330739

GSTIN NO. 07AAECH4665B1ZS

**Hariom**  
Atta & Spices**DECLARATION****Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

In compliance with the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Rambabu Thakur, Managing Director of the Company, hereby declare that M/s. Krishan Rakesh & Co., Chartered Accountants (ICAI Firm Registration No. 009088N), Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on the Annual Audited Consolidated and Standalone Financial Results of the Company for the financial year ended March 31, 2025.

Kindly take the above information on record and acknowledge the same.

Thanking you.

Yours faithfully,

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

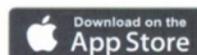
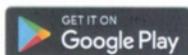
**HOAC FOODS INDIA LIMITED**  
Director

**Rambabu Thakur**  
Managing Director  
DIN: 08084215

**Place: New Delhi**

Website: [www.hariomatta.com](http://www.hariomatta.com), E-mail ID: [info@attahariom.com](mailto:info@attahariom.com), Mob: 9717838568

Registered office address : D - 498, 1<sup>st</sup> Floor, Palam Extension, Sector - 7,  
Dwarka, New Delhi - 110 077





**Krishan Rakesh & Co.**  
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

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

Date: May 29<sup>th</sup>, 2025

To,  
National Stock Exchange Limited  
Exchange Plaza, C-1 Block G,  
Bandra Kurla Complex, Bandra (E),  
**Mumbai-400051**

**NSE Symbol : HOAC**

**Sub.: Certificate on Utilization of funds raised through Initial Public Offering ("IPO")**

We Krishan Rakesh & Co., Chartered Accountants, FRN: 009088N, Statutory Auditor of M/s HOAC FOODS INDIA LIMITED (formerly known as HOAC FOODS INDIA PRIVATE LIMITED) ("Company"), hereby certify that the Company raised ₹554.40 lakhs through its Initial Public Offering (IPO) listed on May 24, 2024.

The original allocation of funds as disclosed in the prospectus and the actual utilization of funds towards the objects of the issue for the year ended March 31, 2025, are detailed in **Annexure A**.

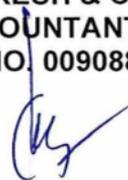
We have verified the above from the books of accounts & Other relevant records of the company as produced before us for verification.

It is clarified that this certificate is being issued in strict confidence. We do not make any representation or warranty hereof and further the above information is being furnished without any risk, guarantee, liability, indemnity or obligation, whether directly or indirectly, in any respect whatsoever. This certificate is being furnished at the specific request of the company.

**For KRISHAN RAKESH & CO.**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGN. NO. 009088N**



**PLACE : DELHI**  
**DATED : 29-05-2025**  
**UDIN : 25087891BMIDYT2056**

  
**(K.K. GUPTA)**  
**PARTNER**  
**M.No. 87891**



**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**

(₹ in Lakhs)

Sl. No.	Object of the Issue	Amount allocated for Amount	Actual Utilized Amount (as on 31 <sup>st</sup> March 2025)	Unutilized Amount (as on 31 <sup>st</sup> March 2025)	Remark
1	To Meet Out the Working Capital Requirement of the company	350.00	153.22	196.78	-
2	To Meet out the General Corporate Purpose	145.50	142.28	3.22	-
3	Issue Related Expenses	58.90	58.90	0.00	-
	<b>Total</b>	<b>554.40</b>	<b>354.40</b>	<b>200.00</b>	-

**Note:**

1. During the year ended March 31, 2025, the company has raised Funds of 554.40 lakh through IPO which was listed on NSE-Emerge on May 24<sup>th</sup> 2024 by issuing 11,55,000 Equity Shares of Face Value of INR 10 each at a premium of INR 38 each.

2. Fund Utilised as on March 31, 2025 in Rs. 354.40 Lakhs. The unutilized fund as on March 31, 2025 is Rs. 200.00 Lakhs.

