NFP Sampoorna Foods Limited

Formerly Known as NUT & FOOD PROCESSOR

Registered office: First Floor, No.69/6A (Part), Pvt No.71, Rama Road Industrial Area, Najafgarh Road, New Delhi-110015

Date: November 13, 2026

To,
The Manager,
The National Stock Exchange of India Ltd,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

NSE SYMBOL: NFPSAMPOOR
ISIN: INE0T1501010

Subject: Outcome of Board meeting held on November 13, 2026 - Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In compliance with Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we would like to inform that the Meeting of the Board of Directors of the Company held today i.e., on Friday, November 13, 2026 have inter-alia considered and approved the following:

1. Un-audited Financial Results (Standalone and Consolidated) of the company for the half year ended on September 30, 2026, along with the Limited Review Report of Auditors thereon pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("SEBI LODR Regulations").

1. Certificate for utilization of funds in relation to the IPO issued by Statutory auditor for the period half yearly ended September 30, 2026.

Copy of the said above are enclosed herewith.

The Board of Directors Meeting commenced at 4:00 P.M. and concluded at 4:20 P.M.

The above information is also available on the website of the Company at https://www.sampoornanuts.com/financial-results

You are requested to take the same on your record.

Thanking you,

Yours faithfully

For NFP Sampoorna Foods limited

YASH VARDHAN GOEL
Digitally signed by YASH VARDHAN GOEL
Date: 2026.11.13 16:34:21 +05'30'

Yash Vardhan Goel
Managing Director
DIN: 10425908

Factory Address: Plot No. C-63, RIICO Industrial Area, Ghiloth, Neemrana Road, Kotputli Behror, Alwar - 301706, Rajasthan
Sale office/Shop address: Ground Floor, Shop 40/8, Gandhi Gali, Fatehpuri, New Delhi- 110006
CIN: L10793DL2023PLC455908 **Website: www.sampoornanuts.com**
E-Mail: processornutandfood2019@gmail.com **connect@sampoornanuts.com**
Telephone No. +91 11-41722352

AJAY K. KAPOOR & COMPANY
CHARTERED ACCOUNTANTS

309, Shiva Tower, Opp. Chaudhary Cinema,
G.T. Road, Ghaziabad - 201001
(P) : 0120-2863132, 0120-2863133, 0120-4123134
E-mail : caajaykapoor@gmail.com

Limited Review report on unaudited financial results of NFP SAMPOORNA FOODS LIMITED for the Half Year ended September 30, 2026

TO
THE BOARD OF DIRECTORS OF
NFP SAMPOORNA FOODS LIMITED

1. We have reviewed the accompanying statement of unaudited Financial Results of NFP SAMPOORNA FOODS LIMITED (hereinafter referred to as "the Company"), for the half year ended September 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standard on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Ajay K. Kapoor & Co. Ghaziabad Chartered Accountants

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ajay K. Kapoor & Company
Chartered Accountants
Firm Registration No: 013788N



(CA Ajay Kumar Kapoor)
Partner
Membership No: 092423

Place: Ghaziabad
Date: 13.11.2026
UDIN: 26092423PYNRAK1614

NFP SAMPOORNA FOODS LIMITED
CIN: L10793DL2023PLC455908
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE HALFYEAR ENDED 30th September, 2026

(in ₹ 'Thousands)

PARTICULARS	Half year Ended			Year Ended
	September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
REVENUE				
Revenue from Operations	2,53,834.309	2,21,941.695	2,86,578.886	5,08,520.581
Other Incomes	331.565	27.330	727.539	754.869
Total Income	**2,54,165.874**	**2,21,969.025**	**2,87,306.425**	**5,09,275.450**
EXPENSES				
Cost of Materials Consumed	2,21,773.146	1,52,366.246	90,628.012	2,42,994.258
Purchases of Stock-in-Trade	48,261.048	8,678.068	1,39,520.294	1,48,198.362
Changes in inventories of Finished Goods,WIP & Stock-in-Trade	-83,138.556	-21,882.659	-16,386.507	-38,269.166
Employees Benefit Expenses	15,583.277	18,245.590	9,957.360	28,202.950
Finance Expenses	7,061.280	7,461.065	6,572.005	14,033.070
Depreciation & Amortisation Expense	3,677.950	4,591.747	2,311.258	6,903.005
Other Expenses	25,255.175	19,623.279	21,300.228	40,923.507
Total Expenses	**2,38,473.320**	**1,89,083.336**	**2,53,902.650**	**4,42,985.986**
Profit/(Loss) before Exceptional, Extraordinary items & Tax	**15,692.554**	**32,885.689**	**33,403.775**	**66,289.464**
Exceptional items	-	-	-	-
Extraordinary Items	-	-	-	-
Profit/(Loss) before Tax Expense	**15,692.554**	**32,885.689**	**33,403.775**	**66,289.464**
Current Tax	3,949.816	8,388.520	8,517.963	16,906.483
Deferred Tax	-97.171	-552.822	271.765	-281.056
Provision For Previous Year Tax	471.732	-	82.653	82.653
Profit/(Loss) After Tax from continuing operations	**11,368.177**	**25,049.991**	**24,531.394**	**49,581.384**
Profit/(Loss) for the Year	**11,368.177**	**25,049.991**	**24,531.394**	**49,581.384**
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income	11,368.177	25,049.991	24,531.394	49,581.384
Paid-up Equity Share Capital (Face Value of Rs.10 Each)	1,26,341.280	81,741.280	81,741.280	81,741.280
Reserves and Surplus (i.e Other Equity)	2,63,885.633	90,342.140	65,292.149	90,342.140
Networth				
Basic Earnings Per Share (in Rs.) - (Not Annualised in respect of half yearly/ interim periods) - Continued Operations	1.007	3.065	3.413	6.455
Diluted Earnings Per Share (in Rs.) - (Not Annualised in respect of half yearly/ interim periods) - Continued Operations	1.007	3.065	3.413	6.455

Notes:-

1.The above unaudited standalone financial results of the Company for the half year ended September 30, 2026 have been prepared in accordance with the recognition and measurement principles laid down in the applicable as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

2. These standalone financial results for the half year ended September 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors of the Company at their respective meetings held on November 13, 2026. Furter, the above results have been subjected to Limited Review by the Statutory Auditors of the Company.

3.Pursuant to the proviso to Rule 4(1) of the Companies (Indian Accounting Standards) Rules, 2015 (G.S.R. 111 (E) dated 16th February 2015), the requirement to adopt Indian Accounting Standards (Ind AS) does not apply to companies listed or proposed to be listed on an SME Exchange as referred to in Chapter IX of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Accordingly, the Company is exempt from mandatory adoption of Ind AS for the reporting period.

4. Earnings Per share: Earnings Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.

5. During the period, the Company completed its Initial Public Offering (IPO) comprising a fresh issue of 44,60,000 equity shares of face value of Rs.10/- each at an

6. The Company is engaged in processing raw cashew nuts into finished cashew kernels invarious flavors.

7. Previous half year ended/year ended items are regrouped or reclassified in line with the current half year ended presentation, if any.

For and on behalf of the Board of Directors of
NFP SAMPOORNA FOODS LIMITED

YASH VARDHAN GOEL
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Date: 2026.11.13 16:35:36 +05'30'

Yash Vardhan Goel
Managing Director
DIN : 10425908

NFP SAMPOORNA FOODS LIMITED
CIN: L10793DL2023PLC455908
STANDALONE BALANCE SHEET AS AT 30th September, 2026

(in ₹ 'Thousands)

PARTICULARS	As at 31.09.2026	As at 31.03.2026
	(Unaudited)	(Audited)
EQUITY & LIABILITIES		
1) Shareholders' Funds		
Share Capital	1,26,341.280	81,741.280
Reserve & Surplus	2,63,885.633	90,342.140
	3,90,226.913	1,72,083.420
2) Share Application Money (pending allotment)	-	-
3) Non-current Liabilities		
Long Term Borrowing	51,663.307	33,333.334
Deferred Tax Liabilities (net)		-
Other Long Term Liabilities		-
Long Term Provisions	778.949	778.949
	52,442.256	34,112.283
4) Current Liabilities		
Short Term Borrowings	84,916.510	1,46,369.421
Trade Payables		
- dues of micro and small enterprises	15,996.775	4,285.003
- dues other than micro and small enterprises		426.678
	15,996.775	4,711.681
Other Current Liabilities	25,185.719	64,508.598
Short Term Provisions		7,694.011
	1,26,099.004	2,23,283.711
TOTAL	5,68,768.173	4,29,479.414
ASSETS		
1) Non-current Assets		
Property, Plant and Equipment & Intangible Assets		
Property, Plant and Equipment	52,270.312	38,811.977
Intangible Assets	-	-
Capital Work in Progress	-	-
	52,270.312	38,811.977
Non-Current Investments	32,000.630	32,000.630
Deferred Tax Assets (net)	558.726	461.555
Long Term Loans & Advances	-	-
Other Non-Current Assets	5,814.500	1,151.869
	90,644.168	72,426.031
2) Current Assets		
Current Investments	-	-
Inventories	2,10,271.897	1,26,310.746
Trade Receivables	1,05,795.493	69,717.216
Cash & Cash Equivalents	6,080.046	9,621.840
Short Term Loans & Advances	1,19,966.978	1,12,722.498
Other Current Assets	36,009.591	38,681.083
	4,78,124.005	3,57,053.383
TOTAL	5,68,768.173	4,29,479.414

YASH VARDHAN GOEL
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NFP SAMPOORNA FOODS LIMITED

CIN: L10793DL2023PLC455908

STANDALONE CASH FLOW STATEMENT FOR THE HALFYEAR ENDED 30th September, 2026

(in ₹ 'Thousands)

Particulars		Halfyear Ended September 30, 2026	Year Ended 31st March, 2026
A	**Cash flow from Operating Activities**		
	Net Profit for the year before taxation	15,692.554	66,289.464
	Add/ (Deduct):		
(a)	Depreciation / amortisation for the year	3,677.950	6,903.005
(b)	Finance Charges	7,061.280	14,033.070
	Operating Cash Profit before Working Capital Changes	26,431.784	87,225.539
(a)	(Increase)/Decrease in Trade Receivables	-36,078.277	-49,535.024
(b)	(Increase) / Decrease in other Current Assets	2,671.492	-36,797.290
(c)	(Increase) / Decrease in Inventories	-83,961.151	-48,160.846
(d)	(Increase) / Decrease in Short Term Loans & Advances	-7,244.480	1,233.585
(e)	(Increase) / Decrease in Non-Current Assets	-4,662.631	-137.869
(f)	Increase / (Decrease) in other current liabilities	-39,322.879	22,044.087
(g)	Increase/(Decrease) in Trade and Other Payables	11,285.094	-1,963.488
	Cash Inflow from Operations	-1,30,881.047	-26,091.306
	Deduct:		
	Direct Taxes Paid	12,115.559	17,939.963
	Net Cash Inflow from Operating Activities (A)	-1,42,996.606	-44,031.269
B	**Cash Flow from Investing Activities**		
	Inflow:		
(a)	Repayment of Loans Advanced		-
(b)	Sale of Fixed Assets		-
		-	-
	Outflow:		
(a)	Purchase of Fixed Assets (including Capital Advances)	17,136.285	3,566.806
(b)	Purchase of Investment		0.015
	Net Cash (Outflow) from Investing Activities (B)	-17,136.285	-3,566.821
C	**Cash Flow from Financing Activities**		
	Inflow:		
(a)	Increase in Share Capital	2,06,775.316	-
(b)	Long Term Loans availed during the year (net)	1,05,102.243	778.949
(c)	Short term Loans availed during the year(net)		34,991.488
		3,11,877.559	35,770.437
	Outflow:		
(a)	Long Term Loans paid during the year (net)	86,772.270	-31,121.463
(b)	Short term Loans paid during the year(net)	61,452.911	-
(c)	Interest paid on loans borrowed	7,061.280	14,033.070
	Net Cash Inflow from Financing Activities (C)	1,56,591.098	52,858.830
D	**Change in currency fluctation reserve arising on consolidation**		
	Net Increase / (Decrease) in Cash/Cash Equivalents (A+B+C)	-3,541.794	5,260.740
	Add: Balance of Cash/Cash Equivalents at the beginning of the year	9,621.840	4,361.100
	Cash/Cash Equivalents at the close of the year	6,080.046	9,621.840

YASH VARDHAN GOEL

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AJAY K. KAPOOR & COMPANY
CHARTERED ACCOUNTANTS

309, Shiva Tower, Opp. Chaudhary Cinema,
G.T. Road, Ghaziabad - 201001
(P) : 0120-2863132, 0120-2863133, 0120-4123134
E-mail : caajaykapoor@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT

TO
THE BOARD OF DIRECTORS OF
NFP SAMPOORNA FOODS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **NFP SAMPOORNA FOODS LIMITED** ("the Parent ") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the half year ended **30th September 2026** ("the Statement") attached herewith, being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended('the Regulation'), read with SEBI Circular No. CIR/CFD/CMDl/44/2019 dated March 29, 2019 ('the Circular').

2. This Statement, which is the responsibility of the Company's Management and approved by Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India(ICAI). A review of interim financial information consists of making inquiries, primarily of the Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Ajay K. Kapoor & Co. Ghaziabad Chartered Accountants

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

4. The Statement includes the results of the following entities:

S.No.	Company Name	Nature
1.	**NFP SAMPOORNA FOODS LIMITED**	Holding Company
2.	**Subsidiary Entities**	
	YASHVARDHAN FOOD INDUSTRIES PRIVATE LIMITED	Wholly owned Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ajay K. Kapoor & Company
Chartered Accountants
Firm Registration No: 013788N

Place: Ghaziabad
Date: 13.11.2026
UDIN: 26092423LRTODO6178

(CA Ajay Kumar Kapoor)
Partner
Membership No: 092423

NFP SAMPOORNA FOODS LIMITED
CIN: L10793DL2023PLC455908
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE HALFYEAR ENDED 30th September, 2026

(in ₹ 'Thousands)

PARTICULARS	Half year Ended		Year Ended	
	September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
REVENUE				
Revenue from Operations	2,53,834.309	2,21,738.121	2,88,872.886	5,10,611.007
Other Incomes	331.565	181.768	727.539	909.307
Total Income	**2,54,165.874**	**2,21,919.889**	**2,89,600.425**	**5,11,520.314**
EXPENSES				
Cost of Materials Consumed	2,21,773.146	1,52,366.246	90,628.012	2,42,994.258
Purchases of Stock-in-Trade	48,261.048	8,678.068	1,39,520.294	1,48,198.362
Changes in inventories of Finished Goods,WIP & Stock-in-Trade	-83,138.556	-19,981.075	-16,386.507	-36,367.582
Employees Benefit Expenses	15,583.277	18,245.590	9,957.360	28,202.950
Finance Expenses	10,166.085	10,349.330	8,678.611	19,027.942
Depreciation & Amortisation Expense	8,520.214	7,745.980	6,180.537	13,926.517
Other Expenses	18,202.787	13,497.256	21,677.310	35,174.566
Total Expenses	**2,39,368.001**	**1,90,901.395**	**2,60,255.617**	**4,51,157.013**
Profit/(Loss) before Exceptional, Extraordinary items & Taxes	**14,797.873**	**31,018.494**	**29,344.808**	**60,363.301**
Exceptional items				
Extraordinary Items				
Profit/(Loss) before Tax Expense	**14,797.873**	**31,018.494**	**29,344.808**	**60,363.301**
Current Tax	3,949.816	8,388.520	8,517.963	16,906.483
Deferred Tax	314.552	-2,857.268	971.575	-1,885.692
Provision For Previous Year Tax	471.732	-	84.544	84.544
Profit/(Loss) After Tax from continuing operations	**10,061.772**	**25,487.242**	**19,770.726**	**45,257.966**
Profit/(Loss) for the Year	**10,061.772**	**25,487.242**	**19,770.726**	**45,257.966**
Other Comprehensive Income	**-**	**-**	**-**	**-**
Total Comprehensive Income	**10,061.772**	**25,487.242**	**19,770.726**	**45,257.966**
Paid-up Equity Share Capital (Face Value of Rs.10 Each)	1,26,341.280	81,741.280	81,741.280	81,741.280
Reserves and Surplus (i.e Other Equity)	2,58,255.812	86,018.723	60,531.482	86,018.723
Networth	3,84,597.092	1,67,760.003	1,42,272.762	1,67,760.003
Basic Earnings Per Share (in Rs.) - (Not Annualised in respect of half yearly/ interim periods) - Continued Operations	0.891	3.118	2.574	5.893
Diluted Earnings Per Share (in Rs.) - (Not Annualised in respect of half yearly/ interim periods) - Continued Operations	0.891	3.118	2.574	5.893

Notes:-

1.The above unaudited consolidated financial results of the Company for the half year ended September 30, 2026 have been prepared in accordance with the recognition and measurement principles laid down in the applicable as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

2. These consolidated financial results for the half year ended September 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors of the Company at their respective meetings held on November 13, 2026. Furter, the above results have been subjected to Limited Review by the Statutory Auditors of the Company.

3.Pursuant to the proviso to Rule 4(1) of the Companies (Indian Accounting Standards) Rules, 2015 (G.S.R. 111 (E) dated 16th February 2015), the requirement to adopt Indian Accounting Standards (Ind AS) does not apply to companies listed or proposed to be listed on an SME Exchange as referred to in Chapter IX of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Accordingly, the Company is exempt from mandatory adoption of Ind AS for the reporting period.

4. Earnings Per share: Earnings Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised.

5. During the period, the Company completed its Initial Public Offering (IPO) comprising a fresh issue of 44,60,000 equity shares of face value of Rs.10/- each at an issue price of Rs.55/- per equity share (including a premium of Rs.45/- per equity share), aggregating to Rs.24,53,00,000 Thousands. The equity shares are listed on the NSE SME Emerge Platform on May 25, 2026.

6. The Company is engaged in processing raw cashew nuts into finished cashew kernels invarious flavors.

7. Previous half year ended/year ended items are regrouped or reclassified in line with the current half year ended presentation, if any.

For and on behalf of the Board of Directors of
NFP SAMPOORNA FOODS LIMITED

YASH VARDHAN GOEL
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Date: 2026.11.13 16:39:10 +05'30'

Yash Vardhan Goel
Managing Director
DIN : 10425908

NFP SAMPOORNA FOODS LIMITED
CIN: L10793DL2023PLC455908
CONSOLIDATED BALANCE SHEET AS AT 30th September, 2026

(in ₹ 'Thousands)

PARTICULARS	As at 31.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
EQUITY & LIABILITIES		
1) Shareholders' Funds		
Share Capital	1,26,341.280	81,741.280
Reserve & Surplus	2,58,255.812	86,018.723
	3,84,597.092	1,67,760.003
2) Share Application Money (pending allotment)	-	-
3) Non-current Liabilities		
Long Term Borrowing	1,47,517.325	1,31,413.589
Deferred Tax Liabilities (net)	-	-
Other Long Term Liabilities	-	-
Long Term Provisions	778.949	778.949
	1,48,296.274	1,32,192.538
4) Current Liabilities		
Short Term Borrowings	95,928.576	1,56,093.180
Trade Payables	-	
- dues of micro and small enterprises	15,996.775	4,285.003
- dues other than micro and small enterprises	-855.195	715.786
	15,141.581	5,000.789
Other Current Liabilities	25,931.178	64,990.244
Short Term Provisions	-	7,161.103
	1,37,001.335	2,33,245.316
TOTAL	6,69,894.700	5,33,197.857
ASSETS		
1) Non-current Assets		
Property, Plant and Equipment & Intangible Assets		
Property, Plant and Equipment	1,91,197.175	1,43,559.980
Intangible Assets	-	-
Capital Work in Progress	6,473.467	38,520.571
	1,97,670.642	1,82,080.551
Non-Current Investments	-	-
Deferred Tax Assets (net)	1,751.639	2,066.191
Long Term Loans & Advances	-	-
Other Non-Current Assets	1,048.346	3,076.560
	2,00,470.627	1,87,223.302
2) Current Assets		
Current Investments	-	-
Inventories	2,10,870.757	1,26,909.606
Trade Receivables	92,742.169	56,663.862
Cash & Cash Equivalents	6,994.393	10,720.919
Short Term Loans & Advances	1,21,108.113	1,11,823.041
Other Current Assets	37,708.641	39,857.126
	4,69,424.073	3,45,974.554
TOTAL	6,69,894.700	5,33,197.856

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NFP SAMPOORNA FOODS LIMITED

CIN: L10793DL2023PLC455908

STANDALONE CASH FLOW STATEMENT FOR THE HALFYEAR ENDED 30th September, 2026

(in ₹ 'Thousands)

Particulars		Halfyear Ended September 30, 2026	Year Ended 31st March, 2026
A	**Cash flow from Operating Activities**		
	Net Profit for the year before taxation	14,797.873	60,363.301
	Add/ (Deduct):		
(a)	Depreciation / amortisation for the year	8,520.214	13,926.517
(b)	Finance Charges	10,166.085	18,992.255
(c)	Interest Income	-	-154.438
	Operating Cash Profit before Working Capital Changes	33,484.172	93,127.635
(a)	(Increase)/Decrease in Trade Receivables	-36,078.307	-32,832.623
(b)	(Increase) / Decrease in other Current Assets	2,148.485	-36,534.127
(c)	(Increase) / Decrease in Inventories	-83,961.151	-46,259.262
(d)	(Increase) / Decrease in Short Term Loans & Advances	-9,285.072	4,819.098
(e)	(Increase) / Decrease in Non-Current Assets	2,028.214	-128.632
(f)	Increase / (Decrease) in other current liabilities	-39,059.066	13,784.024
(g)	Increase/(Decrease) in Trade and Other Payables	10,140.792	-16,997.905
	Cash Inflow from Operations	-1,20,581.934	-21,021.793
	Deduct:		
	Appropriations		
	Direct Taxes Paid	11,582.651	11,157.801
	Net Cash Inflow from Operating Activities (A)	-1,32,164.585	-32,179.594
B	**Cash Flow from Investing Activities**		
	Inflow:		
(a)	Repayment of Loans Advanced	-	1,46,148.661
(b)	Interest Income	-	154.438
			1,46,303.099
	Outflow:		
(a)	Purchase of Fixed Assets (including Capital Advances)	24,110.305	1,15,338.321
(b)	Capital Work In Progress		38,520.571
	Net Cash (Outflow) from Investing Activities (B)	-24,110.305	-7,555.793
C	**Cash Flow from Financing Activities**		
	Inflow:		
(a)	Increase in Share Capital	2,06,775.316	-
(b)	Long Term Provisions during the year (net)	1,12,002.243	778.949
(c)	Short term Loans availed during the year(net)		1,841.719
		3,18,777.559	2,620.668
	Outflow:		
(a)	Long Term Loans paid during the year (net)	-16,103.736	-61,795.031
(b)	Short term Loans paid during the year(net)	1,72,166.847	-
(c)	Interest paid on loans borrowed	10,166.085	18,992.255
	Net Cash Inflow from Financing Activities (C)	1,52,548.363	45,423.444
D	**Change in currency fluctation reserve arising on consolidation**		
	Net Increase / (Decrease) in Cash/Cash Equivalents (A+B+C)	-3,726.527	5,688.057
	Add: Cash/Cash Equivalents acquired through business acquisition	-	671.777
	Add: Balance of Cash/Cash Equivalents at the beginning of the year	10,720.934	4,361.100
	Cash/Cash Equivalents at the close of the year	6,994.407	10,720.934

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AJAY K. KAPOOR & COMPANY
CHARTERED ACCOUNTANTS

309, Shiva Tower, Opp. Chaudhary Cinema,
G.T. Road, Ghaziabad - 201001
(P) : 0120-2863132, 0120-2863133, 0120-4123134
E-mail : caajaykapoor@gmail.com

Utilization of Fund Certificate
M/s NFP Sampoorna Foods Limited

To

The Board of Directors
M/s NFP Sampoorna Foods Limited
First Floor. 69/6A, Pvt No. 71, Rama Road, Industrial Area,
Kirti Nagar, New Delhi – 110015

Respected Sir/Madam,

Sub: Certificate for utilization of funds in relation to the IPO

We have been requested by the management of NFP Sampoorna Foods Limited ("the Company") to certify the utilisation of funds raised through its Initial Public Offer (IPO) of equity shares, in accordance with the objects disclosed in the Prospectus dated May 21, 2026.

For the purpose of issuing this certificate, we have examined the relevant books of account, statement, papers, documents etc., of the Company on the proceed of Equity Shares based on our reviewed of the same, we hereby certify that the Company has utilised the net IPO proceeds aggregating to ₹20,36,83,000 (Rupees Twenty Crore Thirty-Six Lakh Eighty-Three Thousand Only) up to September 30, 2026, as detailed below.

Objects for which funds have been raised and, here there has been a deviation in the following table:

Objects as disclosed in the offer document	Modified Object	Amount as per Offer documents (in INR)	*Modified allocation / Deviation of Fund, if any (in INR)	Revised allocation	Actual Utilised Amount (in INR) till August 15, 2026	Actual Utilised Amount (in INR) till September 30, 2026	Unutilised Amount (in INR) (as on September 30, 2026

Working capital requirement	Nil	7,25,00,000	+1,81,559.66	7,26,81,559.66	7,25,00,000	7,26,81,559.66	Nil
*Prepayment or Repayment of the portion of certain outstanding Borrowings availed by our company	No change in the original objects; reallocation of ₹1,81,559.66 to the existing object of Funding of Working Capital Requirements	9,50,00,000	(1,81,559.66)	9,48,18,440.34	9,48,18,440.34	9,48,18,440.34	Nil
General Corporate Purpose	Nil	3,61,83,000	Nil	3,61,83,000	3,61,83,000	3,61,83,000	Nil
Total		**20,36,83,000**	**Nil**	**20,36,83,000**	**20,35,01,440.34**	**20,36,83,000**	

Note 1: Variation in Utilisation of Issue Proceeds

The variation relates to the reallocation of ₹1,81,559.66 (Rupees One Lakh Eighty-One Thousand Five Hundred Fifty-Nine and Sixty-Six Paise Only) from the existing object of "Prepayment or Repayment of a Portion of Certain Outstanding Borrowings Availed by the Company" to the existing object of "Funding of Working Capital Requirements of the Company", as disclosed in the Prospectus.

There has been no addition, deletion or modification of the original Objects of the Issue. The variation pertains solely to the reallocation of funds between two existing objects.

The aforesaid variation was approved by the shareholders of the Company through a Special Resolution passed at the 3rd Annual General Meeting held on September 18, 2026, in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

Note 2: Utilisation of Reallocated Funds

The unutilised amount of ₹1,81,559.66 originally allocated towards the prepayment or repayment of certain outstanding borrowings has been fully utilised towards the existing object of Funding of Working Capital Requirements of the Company.

Note 3: Status of Utilisation

As on September 30, 2026, the Company has fully utilised the net proceeds of ₹20,36,83,000 raised through its Initial Public Offer, and no amount remains unutilised.

For AJAY K. KAPOOR & COMPANY
Chartered Accountants,
FRN No. 013788N



Ajay Kapoor
(Partner)
M No. 092423

Dated: -13/11/2026
Place: - Ghaziabad
UDIN No: 26092423QAEZFR4883