Date: August 25, 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

Sub.: Submission of Annual Report of NFP Sampoorna Foods Limited (the "Company") for the FY 2025-26 pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Ma'am,

With reference to the captioned subject, we wish to inform you that 3rd Annual General Meeting ("AGM") of **NFP Sampoorna Foods Limited** (The "Company") scheduled to be held on Friday, 18th September 2026, at 02:00 P.M. (IST) through Video Conferencing ("VC")/Other Audio- Visual means ("OAVM").

Pursuant to Regulation 30 & 34 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Report of the Company for the Financial Year 2025-26 comprising of the Notice of Annual General Meeting, Directors Report, Independent Auditors Report and Audited Financial Statements (Standalone and Consolidated), where the Notice convening the 3rd Annual General Meeting (AGM) of NFP Sampoorna Foods Limited, is being sent through electronic mode to the Members of the company whose e-mail addresses are registered with the Company / Registrar & Share Transfer Agent / Depository Participant(s).

The Annual Report for the Financial Year 2025-26 along with Notice of the AGM is also available on the website of the Company at www.sampoornanuts.com.

Kindly take it on record and acknowledge the receipt.

Thanking You,

For NFP Sampoorna Foods Limited

Babli
Digitally signed by Babli
Date: 2026.08.25 14:57:15 +05'30'

Babli
(Company Secretary & Compliance Officer)
M. No.: A72951

Encl: As above

NFP
Sampoorna®

NFP SAMPOORNA FOODS LIMITED

ANNUAL REPORT 2025-26

NOURISHING LIVES. ENRICHING TOMORROWS.

PREMIUM QUALITY | TRUSTED HERITAGE | GLOBAL PRESENCE | PROCESSING EXCELLENCE | STRONG PARTNERSHIP | SUSTAINABLE GROWTH

PREMIUM DRY FRUITS. TRUSTED GROWTH.

ANNUAL REPORT 2025-26

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FINANCIAL STATEMENTS

For more investor-related information, please visit:

Or, simply scan

Investor Information

CIN	:	L10793DL2023PLC455908
NSE Symbol	:	NFPSAMPOOR
ISIN	:	INE0T1501010
AGM Date	:	18^{th} September, 2026
AGM Venue/Mode	:	The Company's Registered Office is the deemed AGM venue. Video Conferencing ("VC") / Other Audio Visual Means ("OAVM")

Investor Information

NSE Symbol: NFPSAMPOOR

ISIN: INE0T1501010

DATE OF AGM: 18th September, 2026 at 2:00 P.M.

Cut-off Date

remote e-voting 11th September, 2026

Book Closure

From 12th September, 2026
to 18th September, 2026

e-Voting

Commencement of e-Voting From 9.00 a.m. (IST) on Tuesday, 15th September, 2026

End of e-Voting Upto 5.00 p.m. (IST) on Thursday, 17th September, 2026

Cautionary Statement

This document may contain statements about expected future events, which may be forward-looking. By their nature, forward-looking statements require the Company to make assumptions and are subject to inherent risks and uncertainties. There is a significant risk that the assumptions, predictions, and other forward-looking statements may not prove to be accurate. Readers are cautioned not to place undue reliance on forward-looking statements as several factors could cause assumptions, actual future results, and events to differ materially from those expressed in the forward-looking statements. Accordingly, this document is subject to the disclaimer and qualified in its entirety by the assumptions, qualifications and risk factors referred to in the Management Discussion and Analysis section of this Annual Report.

The maps & pictures showcased across the report are a simplified illustration for easy understanding, not for reference. Political boundaries and geographical names may not reflect their actual positions.

UNDER THE GUIDANCE OF ASTUTE AND EXPERIENCED LEADERSHIP, WE TRANSFORMED OUR FORTUNES AND DEFIED THE ODDS.

Every great success story begins with a challenge.
For NFP, the path to profitability was no exception.
Faced with market turbulence and fierce competition,
we didn't just survive – we thrived.
Today, we stand stronger than ever,
ready to seize the future with the same resilience that brought us here.
Profitability is just the beginning.
Our journey has been meticulously planned and strategically executed,
paving the way for a future brimming with possibilities.
As we turn the page,
We are setting our sights on growth

GROWTH THAT GOES BEYOND THE BOTTOM LINE—GROWTH THAT IMPACTS MARKETS, COMMUNITIES, AND THE WORLD AT LARGE.

NFP SAMPOORNA AT A GLANCE

WELCOME TO NFP SAMPOORNA FOODS LTD

NFP Sampoorna Foods — Where Quality Meets Bulk Value

At NFP Sampoorna Foods Ltd, we bring you 15+ varieties of premium dry fruits — from rich cashews and crunchy almonds to healthy makhana, kishmish, walnuts, and more. Every product is carefully sourced from trusted farms, hygienically processed, and quality-checked before dispatch. We serve retailers, distributors, supermarkets, and bulk buyers across India with consistent freshness and taste

At NFP Sampoorna Foods Ltd, we bring you 15+ varieties of premium dry fruits — from rich cashews and crunchy almonds to healthy makhana, kishmish, walnuts, and more. Every product is carefully sourced from trusted farms, hygienically processed, and quality-checked before dispatch. We serve retailers, distributors, supermarkets, and bulk buyers across India with consistent freshness and taste

15+ Premium Varieties

Cashews, almonds, makhana, pista, raisins & more. Carefully sourced, hygienically packed.

Bulk Orders Made Easy

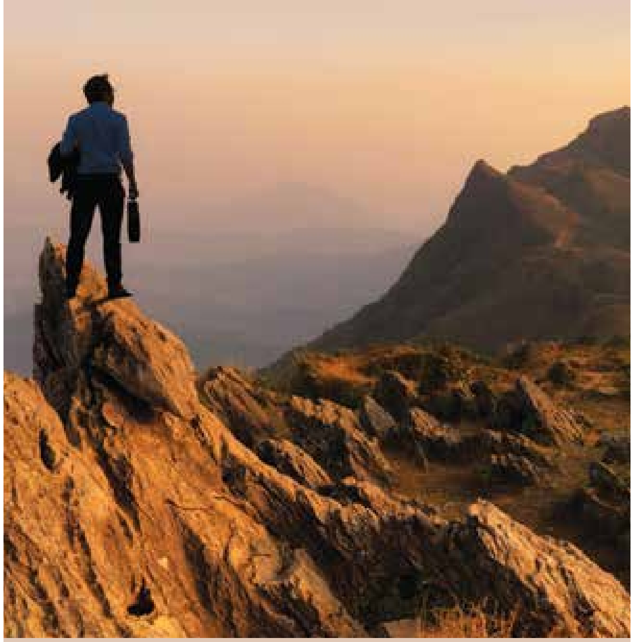
Minimum order flexibility, competitive factory pricing, and pan-India delivery you can count on.

OUR VISION

Our vision is to become one of India's most trusted dry fruits manufacturers and wholesalers by offering premium products, innovative processing, hygienic packaging, and reliable nationwide supply. We aim to set new benchmarks in quality, freshness, and customer trust across the dry fruits industry.

OUR MISSION

At NFP Sampoorna Foods, our mission is to deliver premium-quality dry fruits, nuts, healthy snacks, and FMCG products that combine freshness, nutrition, and exceptional taste. We are committed to maintaining the highest standards of quality, hygiene, and customer satisfaction while building long-term relationships with retailers, distributors, and consumers across India.



OUR VALUES

1

Quality Without Compromise

Delivering premium dry fruits with assured freshness, purity, and nutrition.

2

Customer First Approach

Building lasting relationships through trust, reliability, and satisfaction always.

3

Integrity in Business

Conducting every transaction with honesty, transparency, and ethical practices.

4

Food Safety Excellence

Maintaining highest hygiene, processing, packaging, and quality standards.

5

Innovation & Growth

Continuously improving products, processes, and supply chain efficiency.

6

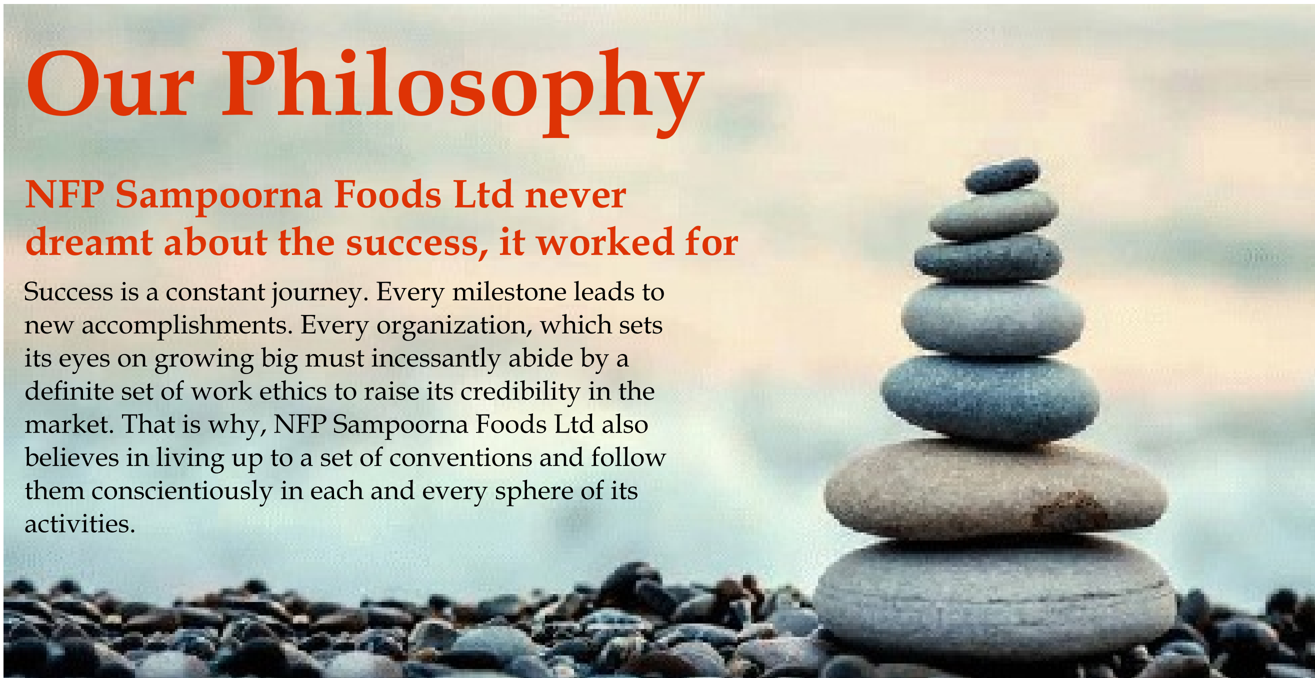
Commitment to Sustainability

Promoting responsible sourcing and creating long-term stakeholder value.

QUALITY ASSURANCE

Savor the rich, nutty flavor of premium cashew nuts from NFP Sampoorna Foods Ltd, a leading dry fruits wholesaler in Delhi. Our crunchy cashews, wholesome almonds, and light makhana are packed with nutrition, perfect for snacking or enhancing your favorite dishes.

Buy Premium Cashew Nuts & Dry Fruits from NFP Sampoorna Foods Ltd Get fresh, crunchy cashews, almonds, and makhana from the trusted dry fruits wholesaler in Delhi, India. Enjoy quality snacks from the best dry fruits Wholesaler & manufacturer brand in Delhi, India— perfect for home, gifting, or bulk orders.

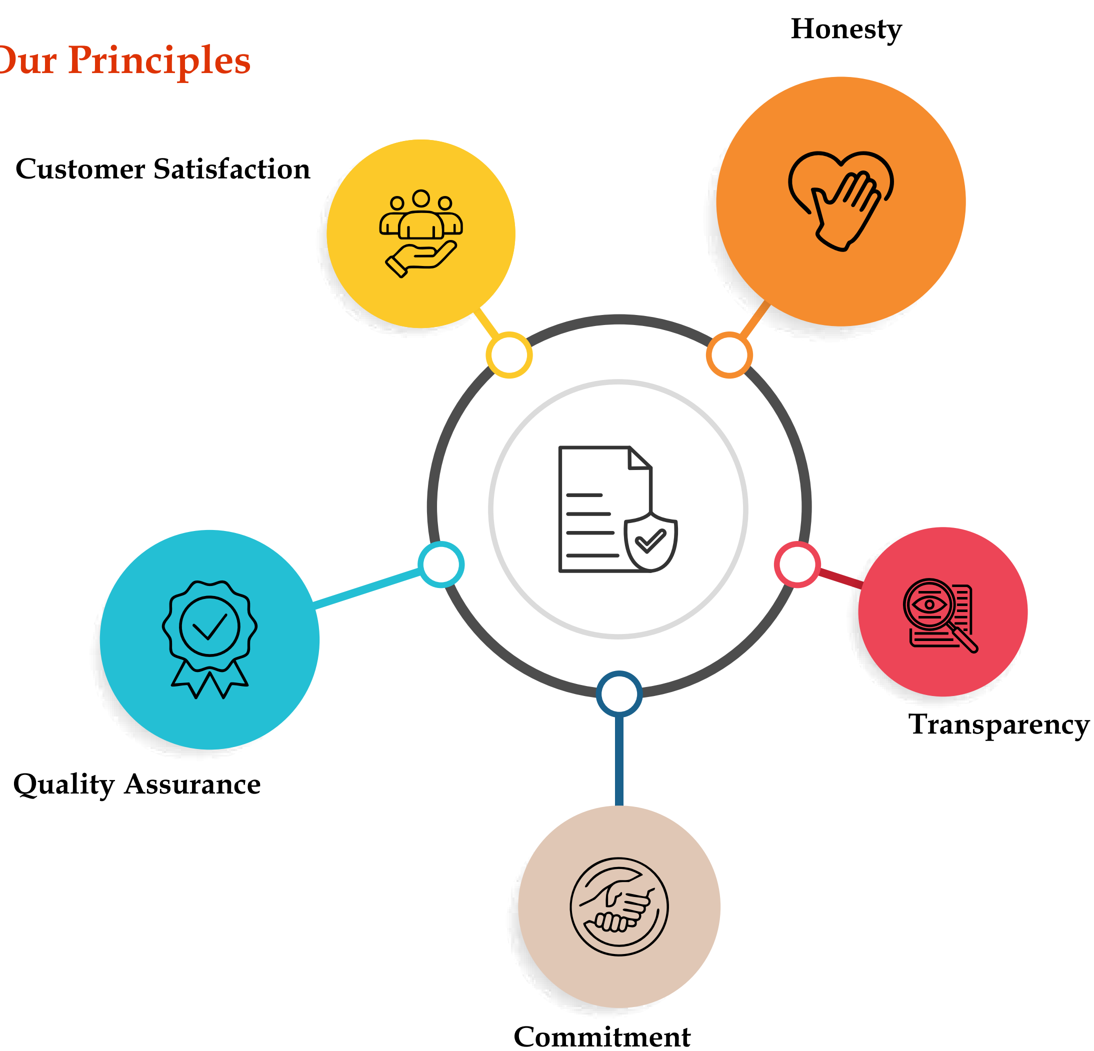


Our Philosophy

NFP Sampoorna Foods Ltd never dreamt about the success, it worked for

Success is a constant journey. Every milestone leads to new accomplishments. Every organization, which sets its eyes on growing big must incessantly abide by a definite set of work ethics to raise its credibility in the market. That is why, NFP Sampoorna Foods Ltd also believes in living up to a set of conventions and follow them conscientiously in each and every sphere of its activities.

Our Principles



OUR PRODUCT

At NFP Sampoorna Foods Ltd, we offer a premium range of dry fruits including cashews, almonds, makhana, pista, kishmish, munakka, walnuts, watermelon seeds, black pepper, trail mix, and more. As a trusted Dry Fruits Wholesaler & Processor in India, we ensure every product is carefully sourced, hygienically processed, quality-checked, and packed to maintain superior freshness, rich taste, nutrition, and long shelf life.

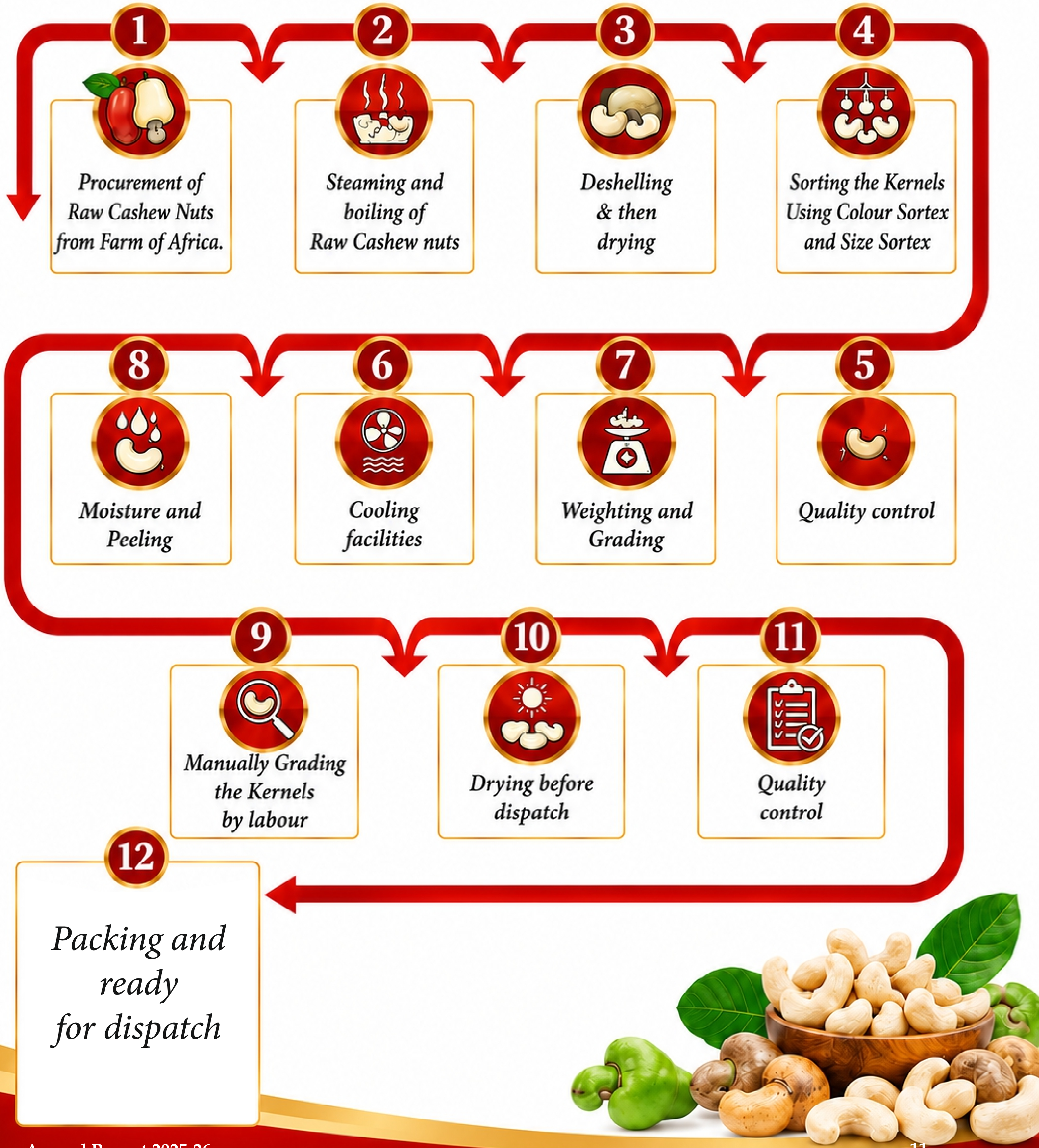
Our premium dry fruits are ideal for retailers, distributors, supermarkets, and businesses looking for reliable bulk supply at competitive wholesale prices. With a strong focus on quality processing, dependable nationwide delivery, and consistent supply, we are committed to delivering the best value and trusted service to customers across India.

Dry Fruits Wholesaler & Processor in India

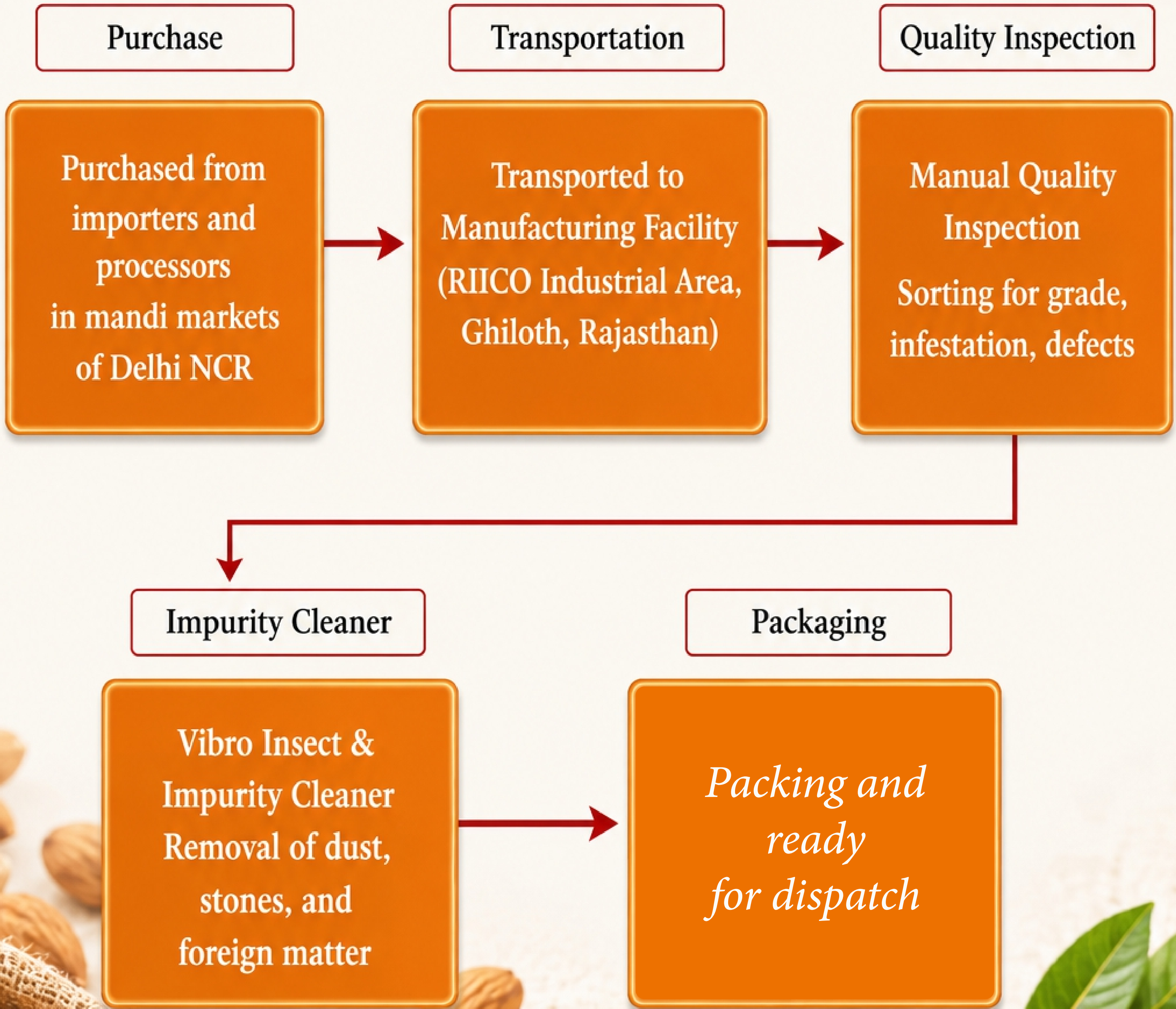
MANUFACTURING UNIT

Our state-of-the-art manufacturing unit reflects our commitment to quality, efficiency, and food safety. Equipped with advanced processing technology and modern infrastructure, the facility ensures consistent product excellence at every stage. From careful sourcing and processing to hygienic packaging, stringent quality controls are maintained throughout the production cycle. Our dedicated team continuously strives to deliver premium dry fruits that meet the highest standards of freshness, nutrition, and customer satisfaction.

CASHEW PROCESS FLOW CHART



ALMONDS PROCESS FLOW CHART



FOXNUTS PROCESS FLOW CHART

Purchase

Purchased from farmers and aggregators in Bihar (Traditional cultivation zone)

→

Transportation

Transported to Manufacturing Facility (RIICO Industrial Area, Ghiloth, Rajasthan)

→

Quality Inspection

Manual Quality Inspection
Sorting for size, puff quality, color

→

Impurity Cleaner

Vibro Insect & Impurity Cleaner
Removal of husk, dust, and impurities

→

Packaging

Packing and ready for dispatch

BUSINESS OVERVIEW

NFP Sampoorna Foods Limited ("the Company") was incorporated under the Companies Act, 2013, and received its Certificate of Incorporation on December 13, 2023, bearing Corporate Identification Number (CIN) U10793HR2023PLC117207, issued by the Registrar of Companies, Central Registration Centre. Prior to incorporation as a public limited company, the ustas operated as a partnership firm under the name M/s Nut and Food Processor. Pursuant to a resolution passed by the partners on October 28, 2023, the partnership was converted into a public limited company and the name was changed to NFP Sampoorna Foods Limited.

On June 30, 2025, the Company acquired M/s Yashvardhan Food Industries Private Limited as a going concern through a share swap agreement, pursuant to a special resolution passed by the shareholders of the Company on the same date. As a result, M/s Yashvardhan Food Industries Private Limited has become a wholly owned subsidiary of the Company.

Further, the Company has changed its registered office from C/o Ashok Gupta, Nathupur, P.S. Rai, Sonipat, Haryana -131029 to Ground Floor, B-3A & B-3B, Plot No. 70, Najafgarh Road Industrial Area, Rama Road, Kirti Nagar, New Delhi-110015. Pursuant to this change, our company has received fresh Certificate of Incorporation dated September 24, 2025, bearing Certificate of Incorporation U10793DL2023PLC455908 issued by the Registrar of Companies, Delhi.

As on May 25, 2026, the Company has been listed on the NSE Emerge Platform. The Corporate Identification Number (CIN) of the Company is L10793DL2023PLC455908.

NFP Sampoorna Foods Limited is a food processing and trading company engaged in the procurement, import, processing, grading, packaging, marketing, and distribution of dry fruits. The Company's product portfolio includes cashew nuts (raw and processed), makhana (fox nuts), almonds and Walnut, catering to domestic and regional markets through B2B, B2C and institutional channels.

NFP Sampoorna Foods Limited sources its Raw Cashew Nuts (RCN) directly from selected farms in African countries well as from registered domestic importers, ensuring access to raw materials at competitive prices. These nuts are then processed in-house to produce cashew kernels in a variety of grades, delivering the crispiest and crunchiest cashews to wholesalers and households across India.

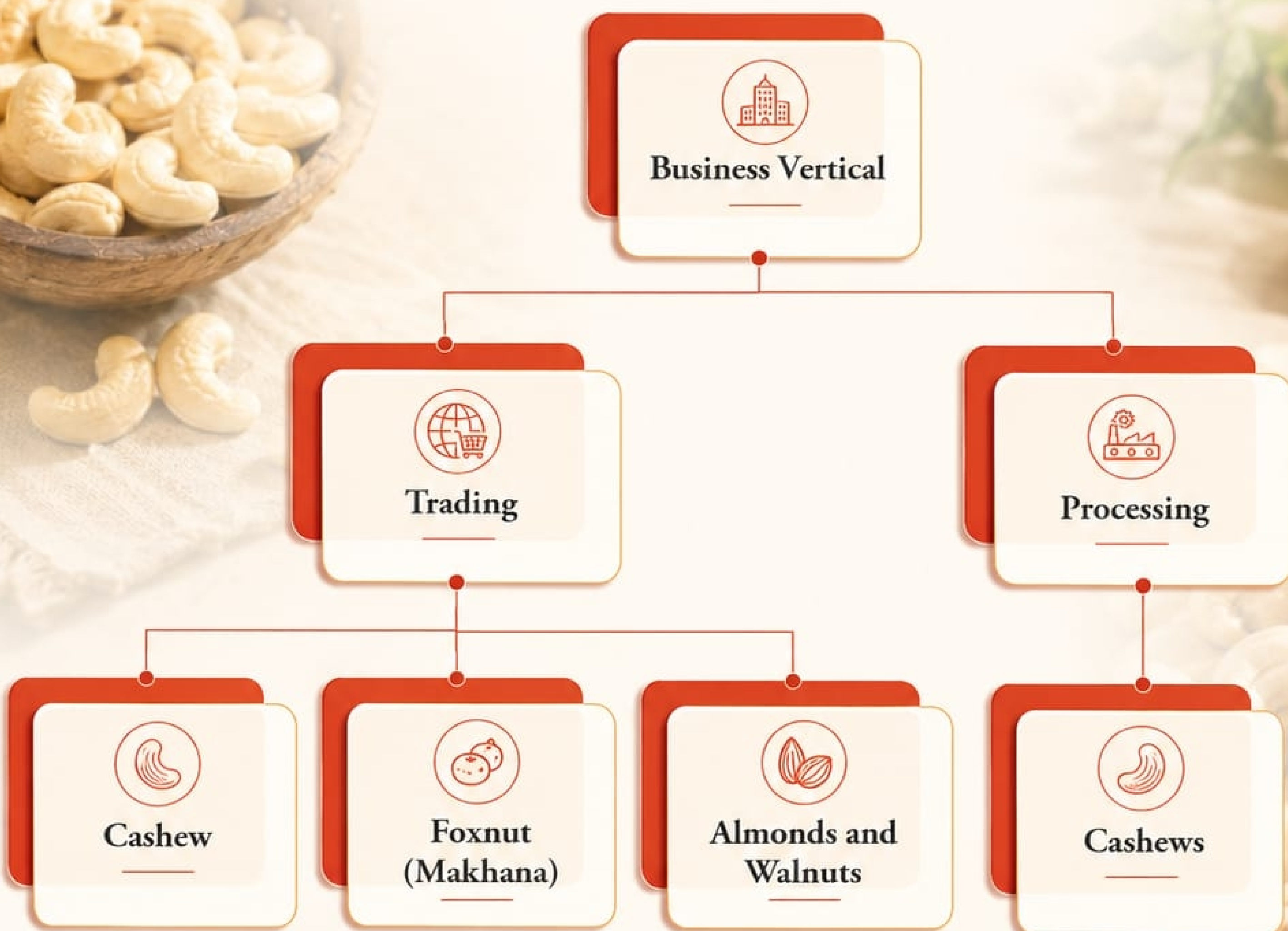
To address the growing demand for health-oriented foods, the Company diversified its offerings. In August 2024, makhana was introduced, followed by almonds in March 2025 and Walnut in September 2025 (available exclusively through the B2C channel) almonds and makhana available exclusively through the B2C channel to align with consumer preference for convenient and nutritious products.

Furthermore, cashew nuts continue to be distributed through both Business-to-Business (B2B) and B2C channels, enabling the Company to effectively cater to a wide range of customer segments and maximize market reach.

The Company procures makhana directly from smallholder farmers and aggregators in Bihar, the primary region for makhana cultivation in India. Almonds are sourced through importers, mandi traders, and bulk suppliers, primarily located in the Delhi NCR region and Walnuts are procured from the wholesalers present in Delhi market. This diversified and strategic sourcing approach ensures consistent access to raw materials at competitive prices, supporting the Company's commitment to quality and reliability.

On June 30, 2025, our Company has acquired **100% equity shares** of Yashvardhan Food Industries Private Limited ("**YFIPL**") on a going concern basis through a share swap arrangement. The acquisition was executed by allotting equity shares of the Company on a preferential basis to the shareholders of Yashvardhan Food Industries Private Limited. The swap was approved by shareholders through a special resolution and carried out at a ratio nd of **1,621 equity shares of the Company for every 1,000 equity shares** of Yashvardhan Food Industries Private Limited. As a result, YFIPL became a wholly owned subsidiary of the Company, strengthening its operational scale and processing capabilities.

With a strong emphasis on **product quality**, **operational efficiency**, and **customer satisfaction**, NFP Sampoorna Foods Limited is steadily expanding its footprint across India. The Company employs a multi-channel distribution strategy, leveraging online platforms such as Amazon, Blinkit, Mystore, its own website wesslure to ensure broad consumer reach and steadily growing its brand presence across both **traditional and modern trade formats**. Following is the graphical presentation of our business verticals:



OUR VALUABLE CLIENTS

modern bazaar department store
NAFED National Agriculture Cooperative Marketing Federation of India ltd
Gulab SINCE 1912
Singla's Tasty Traditions
Gmmco CAT
BIKANER KESARVALA
JAKSON
BTW
KOEL GREEN BY KIRLOSKAR
Singhal SWEETS Since 1981
NCCF National Cooperative Consumer's Federation of India Ltd
nafed bazaar किसान से... किचन तक
BKD AN ISO 9001: 2008 COMPANY Feeeel The Difference
CK BIRLA GROUP

LISTING CEREMONY

We successfully launched our Initial Public Offering (IPO) and got listed on the National Stock Exchange of India Limited on May 25, 2026. The public issue received an overwhelming response from investors.

The funds raised though the IPO were primarily utilised to meet the working capital requirements,Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company and General corporate purposes, thereby - providing sufficient headroom to expand our portfolio by acquiring assets. With a successful listing, NFP Sampoorna Foods Ltd is well-positioned to pursue growth opportunities and deliver long-term value to our unit holders.

₹ 2,453.00 Lakhs
Total Issue Size

₹ 55.00 Per Equity Share
(including A Share Premium Of ₹ 55 Per Equity Share)

INITIAL PUBLIC ISSUE OF
44,60,000^
Equity Shares

10.00
Equity Shares

Message from the Chairman

Strengthening Trust. Enhancing Performance.

As the most recognized dry fruits/food processing company in India, NFP Sampoorna Foods Ltd stands at the intersection of growing demand and growing expectations.

Welcome to our organization!

I, Praveen Goel, would like to sincerely thank all our customers, partners, and team members. Your trust, dedication, and unwavering support have been instrumental in our journey and success.

Our mission has always been to deliver the highest quality of service with honesty and integrity. We remain committed to exceeding your expectations and building long-lasting relationships.

Your appreciation and encouragement continually inspire us to strive for excellence. Once again, thank you for being an important part of our journey.

Best wishes,
Mr.Praveen Goel
Chairman

Governance Framework

Strong corporate governance is an integral part of NFP Sampoorna Foods's core values. We believe that the highest standards of corporate governance are essential to our business integrity, performance and sustainable growth mission. We are, thus, committed to having sound corporate governance principles and practices.

Zero
Corruption/bribery cases received

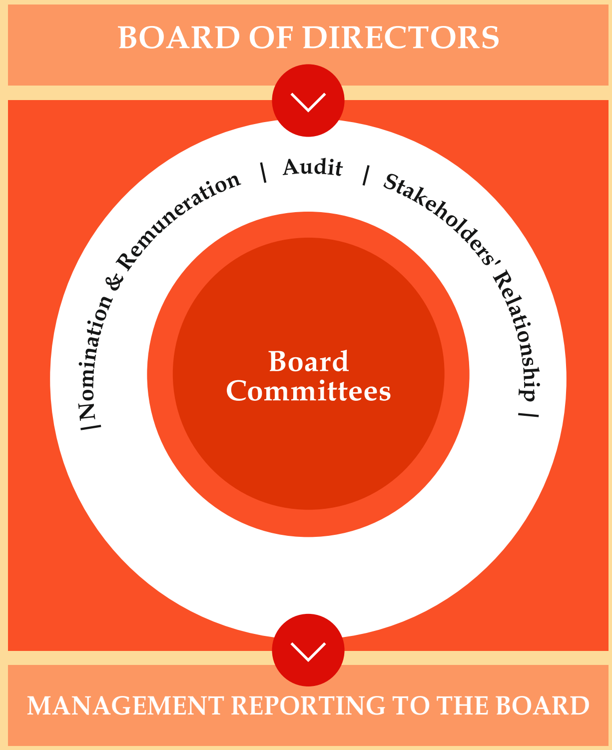
Zero
Whistle-blower cases

31
Board meetings held during the year

99.7%
Attendance in Board meetings

33%
Independent Directors

BOARD COMMITTEES FRAMEWORK



ROLES AND RESPONSIBILITIES OF THE COMMITTEES

Nomination and Remuneration
Regularly reviews the remuneration of Directors and persons who may be appointed to senior management and key managerial positions.

Audit
Reports directly to the Board of Directors and regularly reviews financial statements, internal audit reports, audit plans, significant findings, adequacy of internal controls, compliance with accounting standards and more.

Stakeholders' Relationship
Resolves the grievances of the Stakeholder's, including complaints related to transfer/transmission of shares, non-receipt of the annual report, non-receipt of declared dividends, review of measures and initiatives taken by the Company.

BOARD OF DIRECTORS

Praveen Goel
Non-Executive Director and Chairman

Anju Goel
Whole-Time Director

Yash Vardhan Goel
Managing Director

Priyanka Poddar
Independent Director

Ankur Sharma
Independent Director

CORPORATE INFORMATION

Chief Financial Officer

Mr. Anil Kumar Gupta

Company Secretary & Compliance Officer

Ms. Babli

Statutory Auditor

M/s Ajay K. Kapoor & Company

Registrar & Share Transfer Agent

Skyline Financial Services Private Limited

Registered Office

Ground Floor, B3A & B3B, Plot No. 70, Rama Road,
Industrial Area, Kirti Nagar, West Delhi – 110015, India

Manufacturing Unit

Plot No. C-63, RIICO Industrial Area, Ghiloth,
Neemrana Road, Kotputli Behror, Alwar - 301706,
Rajasthan, India

Sale office/Shop address

Ground Floor, Shop 40/8, Gandhi Gali,
Fatehpuri, New Delhi- 110006

Audit Committee

Priyanka Poddar
Chairman
Independent Director

Ankur Sharma
Member
Independent Director

Yash Vardhan Goel
Member
Executive Director

Nomination & Remuneration Committee

Ankur Sharma
Chairman
Independent Director

Priyanka Poddar
Member
Independent Director

Praveen Goel
Member
Non-Executive Director

Stakeholder Relationship Committee

Praveen Goel
Chairman
Non-Executive Director

Ankur Sharma
Member
Independent Director

Yash Vardhan Goel
Member
Executive Director

NOTICE OF 3rd ANNUAL GENERAL MEETING

Notice is hereby given that 3rd Annual General Meeting of the members of **NFP Sampoorna Foods Limited** will be held on **Friday, 18th September, 2026** AT **2:00 P.M** Indian Standard Time (IST) through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the following business: -:

ORDINARY BUSINESS:

To consider and, if thought fit, to pass with or without modification(s), the following resolutions as Ordinary Resolutions:

Item No. 1. To consider and adopt:

(a) the Audited Standalone Financial Statement of the Company for the year ended 31st March, 2026 and together with the reports of the Board of Directors' and the Auditors thereon

(b) the Audited Consolidated Financial Statement of the Company for the year ended 31st March, 2026 together with the report of the Auditors thereon.

Item No. 2. To re-appoint Director in place of Mr. Yash Vardhan Goel (DIN: 10425908), who retires by rotation and being eligible, offers himself for re-appointment.

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Yash Vardhan Goel (DIN: 10425908), who retires by rotation and being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

Item No. 3: To consider and approve Variation in the terms of the contract or objects of the Issue

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to Sections 13 and 27 of the Companies Act, 2013 (the "Act") and other applicable provisions if any, of the Act read with Rule 32 of the Companies (Incorporation) Rules, 2014 and Rule 7 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, and other applicable rules, regulations, guidelines and other statutory provisions for the time being in force, if any, and such other approvals, permissions and sanctions, as may be necessary, consent of the Members be and is hereby accorded to the Board of Directors of the Company, to vary the terms of the object referred to in the Initial Public Offering ("IPO") prospectus of the Company dated 21st May, 2026 (the "Prospectus"), filed by the Company with the Registrar of Companies, Delhi and Haryana and the Securities and Exchange Board of India, including variation in the object of the issue and utilization of the IPO proceeds by way of deploying and/or utilise the unutilized amount/balance/ deviation proceeds of ₹ 1,81,559.66 of the existing object "Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company" towards divert into working capital requirements of the Company."

"RESOLVED FURTHER THAT the Company had undertaken an Initial Public Offer ("IPO") of up to 44,60,000 Equity Shares of ₹10/- each, which was successfully completed, and the Equity Shares of the Company were listed on the NSE Emerge Platform on 25th May, 2026. The total proceeds raised through the IPO amounted to ₹2,453.00 lakhs, and the Net Proceeds from the IPO, after deducting the issue-related expenses, amounted to ₹2,036.83 lakhs (the "Net Proceeds")."

"RESOLVED FURTHER THAT in terms of the Prospectus dated 21st May, 2026 ("Prospectus"), the Company had proposed to utilize ₹ 2,036.83 lakhs towards meeting Funding of working capital requirements, Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company and General Corporate Purposes."

"RESOLVED FURTHER THAT out of the above amount, ₹1,81,559.66 of the IPO proceeds remains unutilized as on date (the "Unutilized Amount"). The said amount was initially allocated for Prepayment or repayment of a portion of certain outstanding borrowings and the Board of Directors, at its meeting held on **24th August, 2026**, has recommended diversion of the Unutilized Amount towards the **working capital requirements of the Company**, subject to the approval of the shareholders of the Company."

"RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors be and is hereby authorised on behalf of the Company to do all such acts, deeds matters and things, as it may, in its absolute discretion, deem necessary or desirable or expedient and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the members or otherwise to the end and intent that the members shall be deemed to have given their approval and ratification thereto expressly by the authority of this resolution."

"RESOLVED FURTHER THAT the Board of Directors, be and is hereby authorized to delegate all or any of the powers conferred on it by or under these resolutions to any Directors or to the Managing Director or any other Officer(s) of the Company as it may consider appropriate in order to give effect to these resolutions."

By order of the Board of Directors
For **NFP Sampoorna Foods Limited**

Sd/-
Babli
(Company Secretary & Compliance Officer)
M. No.: A72951

Place: New Delhi
Dated: 24. 08.2026

NOTES:

1. Since this AGM is being held through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. However, the Body Corporate are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting.

   Corporate members intending to attend/vote at AGM through VC / OAVM by their respective authorized representative(s) pursuant to section 113 of the Companies Act, 2013 to are requested to send their authorizations/ resolutions/ power of attorney to the Scrutinizer by e-mail on cssumitbajaj@gmail.com with a copy marked to admin@skylinerta.com at the Annual General Meeting of the Company.

2. The relevant details, pursuant to 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations") and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking re-appointment at this AGM as a part of this notice**.**

A. General instructions for accessing and participating in the 3rd AGM through VC/OAVM facility and voting through electronic means including remote e-Voting:

1. The Ministry of Corporate Affairs ("MCA") inter-alia vide its General Circular Nos. 14/ 2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, followed by General Circular Nos. 20/2020 dated May 5, 2020, and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024 (collectively referred to as "MCA Circulars") has permitted the holding of the annual general meeting through Video Conferencing ("VC") or through other audio- visual means ("OAVM"), without the physical presence of the Members at a common venue.

   In compliance with the provisions of the Companies Act, 2013 ("the Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and MCA Circulars, the 3rd Annual General Meeting ("Meeting" or "AGM") of the Company is being held through VC / OAVM on Friday, 18th September, 2026 at 02.00 PM (IST) The proceedings of the AGM are deemed to be conducted at the Registered Office of the Company, i.e. Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Industrial Area, Kirti Nagar, New Delhi – 110015.

2. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the company. Since this AGM is being held pursuant to the MCA circulars through VC or OAVM, the requirement of physical attendance of members has been dispensed with.

   Accordingly, in terms of the MCA circulars, the facility for appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip and route map of AGM are not annexed to this notice.

3. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), and MCA General Circulars dated April 08, 2020; April 13, 2020; May 05, 2020; December 28, 2022; May 05, 2022; September 25, 2023; and General Circular No. 09/2024 dated September 19, 2024 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, **the Company has entered into an agreement with Central Depository Services (India) Limited** 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 as well as the e-voting system on the date of the AGM will be provided by Central Depository Services (India) Limited. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. **A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC/OAVM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS AND THE SEBI CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF AGM ARE NOT ANNEXED TO THIS NOTICE.**

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.sampoornanuts.com. The Notice can also be accessed from the websites of the Stock Exchange i.e. National Stock Exchange of India Limited at www.nseindia.com. The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.cdslindia.com.

7. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

8. Listing Regulations has mandated that for making dividend payments, companies whose securities are listed on the stock exchanges shall use electronic clearing services (local, regional or national), direct credit, real time gross settlement, national electronic funds transfer etc. The companies and the registrar and share transfer agents are required to seek relevant bank details of shareholders from depositories/ investors for making payment of dividends in electronic mode. Accordingly, shareholders are requested to provide or update (as the case may be) their bank details with the respective depository participant for the shares held in dematerialized form. For further details about registration process, please contact your depository/ RTA of the Company.

9. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their DPs with whom they are maintaining their demat accounts.

10. The Register of Directors and Key Managerial Personnel and their shareholding, Register of Contracts or Arrangements in which Directors are interested and other documents referred to in the Notice and explanatory statement, will be available electronically for inspection via a secured platform without any fee by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection by the Members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to compliance@sampoornanuts.com.

11. Members are requested to notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

12. Members holding shares in single name in physical form are advised to make nomination in respect of their shareholding in the Company and for cancellation and variation of nomination in Form SH- 13 and SH-14, respectively, the same forms can be obtained from the Registrar and Transfer Agent of the Company.

13. Members who are holding physical shares in identical order of names in more than one folio are requested to send to the Company's Share Transfer Agent the details of such folios together with the share certificates for consolidating their holding in one folio.

14. Non-Resident Indian members are requested to inform RTA / respective DPs, immediately of:

    a) Change in their residential status on return to India for permanent settlement.

    b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

15. The Board of Directors of the Company has appointed **Mr. Sumit Bajaj, proprietor of M/s Sumit Bajaj & Associates** (Practicing Company Secretaries) as Scrutinizer to scrutinize the e-voting during the AGM and remote e-voting process in a fair and transparent manner.

16. The Register of Members and Share Transfer Books will remain closed from **12th September, 2026 to 18th September, 2026 (both days inclusive)** for the purpose of Annual General Meeting. Any person, who acquires shares of the Company and become Member of the Company after dispatch of the Notice and holding shares as on the cut-off date i.e **Friday 11th September** may follow the same instructions as mentioned above for e-voting.

17. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first download the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting and shall within 48 hours of conclusion of the AGM shall submit a consolidated Scrutinizer's report of the total votes cast in favor of or against, if any, to the Chairman or any other person authorized by the Chairman, who shall countersign the same and declare the result of the voting forthwith.

    The results along with Scrutinizer's Report, shall be displayed at the Registered Office and Corporate office of the Company and placed on the Company's website at www.sampoornanuts.com and the website of Central Depository Services (India) Limited at www.cdslindia.com immediately after the result is declared. The results shall be simultaneously communicated to the Stock Exchange where the securities of the Company are listed. The resolutions will be deemed to be passed on the date of AGM subject to receipt of the requisite number of votes in favor of the resolutions.

18. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

19. Shareholders can send their queries/complaints, if any, on an exclusive designated e-mail id: compliance@sampoornanuts.com. The shareholders are requested to send their queries, if any, on Annual Report, to the Company Secretary, not less than 7 days before the date of meeting, so that the requisite information/ explanations can be provided in time.

20. Members may address all the correspondences relating to change of address, share transfer, transmission, nomination etc. to the RTA at the below mentioned addresses:

    Skyline Financial Services Private Limited

    Unit: NFP Sampoorna Foods Limited

    Office: D-153 A | Ist Floor | Okhla Industrial

    Area, Phase – I, New Delhi-110 020.

    Email Id: admin@skylinerta.com

    Tel.: 011-26812682, 40450193 to 97

21. Updation of Permanent Account Number (PAN)/ Bank Account Details of Members:

The Securities and Exchange Board of India (SEBI) vide its circular no. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 has mandated registration of PAN and Bank Account Details for all security holders. Members holding Shares in physical for are therefore, requested to submit their PAN and Bank Account details to Share Transfer Agent of the Company along with self-attested copy of PAN and original cancelled cheque. The original cancelled cheque should bear the name of the Member. In the alternative Members are requested to submit a copy of Bank passbook/statement attested by the bank. Members holding shares in demat form are requested to submit the aforesaid information to their respective Depository Participant.

22. Updation of Member's Details:

The format of the Register of Members prescribed by the Ministry of Corporate Affairs under the Companies Act, 2013 requires the Company / Share Registrars and Transfer Agents to record additional details of members, including their PAN details, email address, bank details for payment of dividend etc. A form for compiling the additional details is appended in this Notice.

Members holding shares in electronic form are requested to submit the details to their respective Depository Participants.

B. CDSL e-Voting System – For Remote e-voting

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

i. The voting period begins on **Tuesday, 15th September, 2026 at 09:00 A.M. and ends on Thursday, 17th September, 2026 at 05:00 P.M.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **Friday 11th September, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholder's/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders**, **by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(i) In terms of SEBI circular **no. SEBI/HO/CFD/CMD/CIR/P/2020/242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above-said SEBI Circular, Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	• Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. • After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. • If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option.

	• Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Passworoption available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(ii) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.
3) Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(iii) After entering these details appropriately, click on “SUBMIT” tab.

(iv) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(v) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(vi) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(vii) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(viii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

(ix) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

(x) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(xi) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

(xii) If a demat account holder has forgotten the login password, then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xiii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xiv) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer at the email address viz; cssumitbajaj@gmail.com and to the Company at the email address viz; compliance@sampoornanuts.com , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

   If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.

   All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 21 09911.

C. CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM will thus be held through through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) 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 as well as the e-voting system on the date of the AGM will be provided by CDSL.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, , the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.

   In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.sampoornanuts.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. NSE Limited at www.nseindia.com respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.
6. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**
3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

   If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

By order of the Board of Directors
For **NFP Sampoorna Foods Limited**

Sd/-
Babli
(Company Secretary & Compliance Officer)
M. No.: A72951

Place: New Delhi
Dated: 24.08.2026

EXPLANATORY STATEMENT PURSUANT TO THE PROVISIONS OF SECTION 102 OF THE COMPANIES ACT, 2013

Pursuant to the approval of the Board of Directors and the shareholders of the Company, the Company undertook an Initial Public Offer ("IPO") of up to 44,60,000 Equity Shares of ₹10/- each. The Company successfully completed the IPO and its Equity Shares were listed on the NSE Emerge Platform on 25th May, 2026. The total proceeds raised through the IPO amounted to ₹2,453.00 lakhs, and the net proceeds from the IPO, after deducting the issue-related expenses, were ₹ 2,036.83 lakhs (the "Net Proceeds"). The objects of the Issue in the Prospectus dated 21st May, 2026 (the "Prospectus") included the following:

Sr. No	Particulars*	Amount
1.	Working capital requirement	725.00
2.	Prepayment or Repayment of the portion of certain outstanding Borrowings availed by our company	950.00
3..	General Corporate Expenses	361.83
Total		**2,036.83**

Further, the Members of the Company are requested to consider and approve the proposed variation in the utilisation of the Issue Proceeds amongst the Objects of the Issue, as disclosed in the Prospectus, by passing the Special Resolution as set out hereunder:

Utilization Status:

As on 15th August, 2026, out of the total IPO proceeds of 2,453.00 Lakhs, an amount of 2451.18 Lakhs has been utilized towards Issue Expenses, working capital requirement, General Corporate Purpose, and Prepayment or Repayment of a portion of certain outstanding borrowings and the balance funds ₹1,81,559.66 remain unutilised.

The utilisation status of the Issue proceeds as on 15th August, 2026 is set out below:

Original objects of the issue	Modified Object	Amount grouped for each objects (in INR)	*Modified allocation/ Deviation of Fund, if any (in INR)	Amount Utilized (As on 15th August, 2026) (in INR)	Balance unutilized
Working capital requirement	Nil	7,25,00,000	Nil	7,25,00,000	0.00
*Prepayment or Repayment of the portion of certain outstanding Borrowings availed by our company	Funding of Working capital requirement	9,50,00,000	**1,81,559.66	9,48,18,440.34	1,81,559.66
General Corporate Purpose	Nil	3,61,83,000	Nil	3,61,83,000	0.00
Issue Expenses	Nil	4,16,17,000	Nil	4,16,17,000	0.00
Total		**24,53,00,000**	**1,81,559.66**	**24,51,18,440.34**	**1,81,559.66**

** The proposed variation relates to the utilisation of the Issue proceeds 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."** There is no modification or change in the Objects of the Issue as disclosed in the Prospectus. The proposed variation in utilisation of the Issue proceeds is subject to the approval of the Members of the Company by way of a **Special Resolution**, in accordance with the applicable provisions of the Companies Act, 2013 and rules made thereunder.*

*** The unutilised amount of Prepayment or Repayment of the portion of certain outstanding Borrowings of ₹ 1,81,559.66 is proposed to be utilized towards the object "Working capital requirement".*

Further, the Company intends to vary the terms of the aforesaid object, by way of deploying and/or utilise the unutilized amount/ balance proceeds of ₹1,81,559.66 of the existing object towards the existing object i.e. "Working capital requirement of the Company."

The Board of Directors of the Company, at its meeting held on **24th August, 2026**, considered and approved the aforesaid proposal for variation in the utilisation of the Issue proceeds, subject to the approval of the Members of the Company by way of a **Special Resolution** at the ensuing Annual General Meeting.

The details required under the Rule 7(1) of the Companies (Prospectus and Allotment of Securities) Rules 2014 are as follows:

A. The original purpose or object of the Issue and total money raised:

The Company had, in terms of the Prospectus, raised an amount of ₹ 2,036.83 /- Lakhs after deducting issue related expenses amounting to ₹ 416.17/- Lakhs towards the Objects in the following manners as set forth in the Prospectus:

Sr. No.	Original objects of the issue	Proposed Variation in Utilisat*
1.	Funding of working capital requirements of the Company	No change
2.	*Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company	Variation proposed – unutilized amount to be reallocated towards funding of working capital requirements
3.	General Corporate Purpose	No change

** The proposed variation relates to the utilisation of the Issue proceeds amongst the Objects of the Issue as disclosed in the Prospectus and does not involve any modification or change in the Objects of the Issue themselves. Accordingly, the approval of the Members is being sought for the proposed variation in the utilisation of the Issue proceeds in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.*

B. Money utilized for the objects of the Company as stated in the Prospectus and the extent of achievement of such objects in percentage terms and the unutilised amount out of the money so raised through Prospectus:

Original objects of the issue	Modified Object	Amount grouped for each objects (in INR)	*Modified allocation/ Deviation of Fund, if any (in INR)	Amount Utilized (As on 15th August, 2026) (in INR)	Balance unutilized	% of achievements as per prospectus
Working capital requirement	Nil	7,25,00,000	Nil	7,25,00,000	0.00	100%
*Prepayment or Repayment of the portion of certain outstanding Borrowings availed by our company	Funding of Working capital requirement	9,50,00,000	**1,81,559.66	9,48,18,440.34	1,81,559.66	99.81%
General Corporate Purpose	Nil	3,61,83,000	Nil	3,61,83,000	0.00	100%
Issue Expenses	Nil	4,16,17,000	Nil	4,16,17,000	0.00	100%
Total		**24,53,00,000**	**1,81,559.66**	**24,51,18,440.34**	**1,81,559.66**	

** The proposed variation relates to the utilisation of the Issue proceeds 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."** There is no modification or change in the Objects of the Issue as disclosed in the Prospectus. The proposed variation in utilisation of the Issue proceeds is subject to the approval of the Members of the Company by way of a **Special Resolution**, in accordance with the applicable provisions of the Companies Act, 2013 and rules made thereunder.*

*** The unutilised amount of Prepayment or Repayment of the portion of certain outstanding Borrowings of ₹ 1,81,559.66 is proposed to be utilized towards the object "Working capital requirement".*

C. The particulars of the proposed variation in the objects for which Prospectus was issued and alteration/variation in the objects of the Issue as stated above:

The Company intends to vary the terms of the object, by way of deploying and/or utilise the unutilized amount/balance proceeds of ₹ 1,81,559.66 towards the object of Funding of Working Capital Requirements of the Company"

D. The reason and justification for seeking variation:

The Company is proposed to deviate the utilisation of IPO proceeds from the existing object relating to ***Prepayment or Repayment of a portion of certain outstanding borrowings to existing objects*** 'Funding of Working Capital Requirements of the Company'.

The variation has become necessary due to the difference between the amount of outstanding borrowing disclosed in the **Red Herring Prospectus ("RHP")/Prospectus** and the actual amount outstanding and repaid by the Company. As disclosed in the RHP/Prospectus, the outstanding amount of the term loan availed from **AU Small Finance Bank** was **₹176.01 Lakhs as on 28th April, 2026**. However, as on **26th May, 2026**, the actual amount outstanding towards repayment of the said term loan was **₹174.19 Lakhs**. Accordingly, the Company repaid the term loan amounting to **₹174.19 Lakhs on 26th May, 2026, after immediate listing of the Company**.

Consequently, an amount of **₹1,81,559.66** remained unutilised out of the amount originally earmarked towards the aforesaid

Object of the Issue. Since the Company has already discharged the relevant borrowing and no further amount is required to be utilised towards such repayment, the Company proposes to reallocate the said unutilised amount towards **Funding of Working Capital Requirements**, which is also one of the existing Objects of the Issue as disclosed in the RHP/Prospectus.

The proposed variation will enable the Company to deploy the unutilised Issue Proceeds towards its current working capital requirements and thereby facilitate efficient utilisation of the funds raised through the Issue, without changing the Objects of the Issue disclosed in the RHP/Prospectus.

E. The proposed time limit within which the proposed varied objects would be achieved;

The Company will utilise the unutilized amount/balance proceeds of **₹1,81,559.66** towards the existing object of Funding of Working Capital Requirements.

F. **The clause-wise details as specified in sub-rule (3) of rule 3 as was required with respect to the originally proposed objects of the issue:** Omitted

G. The risk factors pertaining to the new objects and estimated financial impact of the proposed alteration on the earnings and cash flow of the company:

Since the proposed variation relates to the utilisation of the unutilised Issue Proceeds towards **"Funding of Working Capital Requirements of the Company"**, which is already one of the Objects of the Issue disclosed in the Red Herring Prospectus/ Prospectus, there is **no introduction of any new Object** pursuant to the proposed variation.

Accordingly, there are no additional risk factors specifically attributable to any new Object.

The proposed variation is not expected to have any material adverse impact on the earnings of the Company. The proposed utilisation of the unutilised Issue Proceeds towards working capital requirements is expected to support the Company's day-to-day business operations and improve the availability of funds for meeting its operational requirements.

H. The other relevant information which is necessary for the members to take an informed decision on the proposed resolution: None as all details are mentioned in the explanatory statement

In terms of provision of section 13 and 27 of the Companies Act, 2013 and rules made thereunder and applicable provision of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018, the aforesaid proposal of variation of Objects is being placed before the shareholders at the AGM for their consideration and approval.

Since the amount proposed to be varied in relation to the Objects of the Issue stated in the Prospectus dated 21st May, 2026, read together with the subsequent approvals, is less than 75% of the total amount raised (including Prepayment or Repayment of a portion of certain outstanding borrowings), the requirement to provide an exit offer to dissenting shareholders shall not be applicable.

All relevant documents including copy of notice, resolution and explanatory statement in relation to proposed variation of Objects would be made available for inspection.

The Directors of the Company, who are Promoters and their relatives considered to be interested in this resolution to the extent of their shareholding in the Company, as they will not provide any exit offer to the dissenting shareholders.

Except above, none of the other Directors and/or Key Managerial Personnel of the Company including their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution as set forth in item no. 3.

The Board recommends the resolution set forth in item no.3 for approval of the members as a special resolution.

By order of the Board of Directors
For **NFP Sampoorna Foods Limited**

Sd/-
Babli
(Company Secretary & Compliance Officer)
M. No.: A72951

Place: New Delhi
Dated: 24.08.2026

ANNEXURE TO THE NOTICE

ITEM NO. 2:

ANNEXURE-1 DETAILS OF DIRECTORS RETIRING BY ROTATION AT THE MEETING

Details of Director seeking Appointment / Re-appointment pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Name	Mr. Yash Vardhan Goel
Directors Identification Number (DIN)	10425908
Date of Birth (age)	(14/05/1999) 27 years
Qualification	Bachelor's Degree in Commerce
Expertise in Specific Area	Spanning food processing, logistics, coal trading, and building materials, provides operational and strategic leadership
Date of first appointment on the Board of the Company	13/12/2023
Shareholding in NFP Sampoorna Foods Limited as on 31st March 2026	35,63,310
List of Directorship held in other companies	Yashvardhan Food Industries Private Limited
Membership/ Chairmanship in Committees	• Member - Audit Committee • Member - Stakeholders Relationship Committee
Relationship with other directors' interest	He is the son of Mr. Praveen Goel, Director of the Company, and Mrs. Anju Goel, the Whole-time Director of the Company.
Brief Resume	Mr. Yash Vardhan Goel is a Managing Director of the company, he holds more than 5-year experience in spanning food processing, logistics, coal trading, and building materials, provides operational and strategic leadership.
Terms & Conditions of re-appointment including remuneration payable	Not Applicable as resolution is pertaining to appointment pursuant to Retirement by rotation
Number of Meetings of Board attended during the year	31
Details of remuneration sought to be paid and last drawn	Nil
Skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Well versed skills in operation leads to better management and smooth functioning of departments
Listed entities from which resigned in the past Three years	Nil

By order of the Board of Directors
For **NFP Sampoorna Foods Limited**

Sd/-
Babli
(Company Secretary & Compliance Officer)
M. No.: A72951

Place: **Delhi**
Dated: 24.08.2026

DIRECTORS' REPORT

Dear Shareholders,

Our Directors are pleased to present the 3rd (Third) Directors' Report of NFP Sampoorna Foods Limited on the business and operations of the company together with the Audited Financial Statements for the year ended March 31, 2026.

Business Overview

NFP Sampoorna Foods Limited was incorporated under the provisions of the Companies Act, 2013 and bears the Corporate Identification Number (CIN) **L10793DL2023PLC455908**. Prior to its incorporation as a company, the business was carried on as a partnership firm under the name **M/s Nut and Food Processor**. Pursuant to a resolution passed by the partners on October 28, 2023, the partnership firm was converted public limited company under the name **NFP Sampoorna Foods Limited**, and a Certificate of Incorporation was issued on December 13, 2023.

The Company is engaged in the processing of raw cashew nuts into finished cashew kernels of various grades and in the trading of cashew nuts, fox nuts (makhana) and other Nuts. The Company has established its presence across various states in India and is committed to delivering high-quality products to its customers. By focusing on product quality, operational efficiency, and customer satisfaction, the Company aims to further strengthen and expand its presence across the country.

M/s Nut and Food Processor was originally established as a partnership firm on October 30, 2019, by Mr. Deepak Gupta and Mr. Nitish Gupta. Subsequently, the partnership firm was acquired by the present Promoters, Mr. Yashvardhan Goel and Mr. Praveen Goel, who expanded and strengthened its business operations. Thereafter, the partnership firm was registered as a public limited company under the name **NFP Sampoorna Foods Limited** on December 13, 2023. Since its incorporation, the Company has continued to operate successfully under the supervision and strategic leadership of its management.

The Company follows stringent quality control measures across its operations and has obtained internationally recognized certifications, including **ISO 9001:2015** and **ISO 22000:2018**, demonstrating its commitment to quality management systems and food safety standards. These certifications reflect the Company's dedication to delivering premium-quality cashew products that conform to international quality standards and meet customer expectations. The Company remains committed to maintaining the highest standards of quality while continuously strengthening its market presence across India.

Financial Results

The Company's financial performance for the year under review along with previous years' figures is given hereunder:

PARTICULARS	Amount (in Thousand Indian Rupees)			
	On consolidated basis		On standalone basis	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Revenue from Operations	5,10611.007	-	5,08,520.581	3,56,367.419
Other income	909.307	-	754.869	1,206.746
Total Income	5,11,520.314	-	**5,09,275.450**	**3,57,574.165**
Cost of Materials Consumed	2,42,994.258	-	2,42,994.258	1,46,362.440
Purchases of Stock-in-Trade	1,48,198.362	-	1,48,198.362	1,29,740.119
Changes in inventories of Fin Goods, WIP & Stock-in-Trade	-36,367.582	-	-38,269.166	-15,526.527
Employee Benefits expenses	28,202.950	-	28,202.950	22,915.500
Finance Costs	19,027.942	-	14,033.070	9,210.540
Depreciation and amortization expenses	13,926.517	-	6,903.005	3,050.814
Other Expenses	35,174.566	-	40,923.507	25,784.866
Total Expenses	**4,51,157.012**	-	**4,42,985.986**	**3,21,537.752**
Profit / (Loss) before tax	60,363,301	-	66,289.464	36,036.413
Income Tax Expense:				
Current Tax	16,906.483	-	16,906.483	9,338.749
Deferred Tax	-1,885.692	-	-281.056	-238.644
Provision for previous Year Tax	84.544	-	82.653	-
Profit/(Loss) for the year	**45,257.967**	**-**	**49,581.384**	**26,936.308**
Loss per equity share of face value of Rs. 10/- each				
Basic& diluted loss per equity share	**5.893**	**-**	**6.455**	**4.345**

1. **Financial performance and state of the Company's affairs**

   On a consolidated basis, revenue from operations increased to ₹510,611.01 thousand in Fiscal 2026. On the standalone basis, the Company has demonstrated strong financial growth during the financial year ended March 31, 2026. Revenue from operations increased to **₹5,08,520.58 thousand** in Fiscal 2026 from **₹3,56,367.42 thousand** in Fiscal 2025, representing a growth of 42.70%. Consequently, the Company's total income increased by **42.43%**, from **₹3,57,574.17 thousand** in Fiscal 2025 to **₹5,09,275.45 thousand** in Fiscal 2026.

   The Company's profitability also remained strong during the year under review. **On a consolidated basis, profit before tax stood at ₹60,363.30 thousand** during Fiscal 2026, while **profit after tax stood at ₹45,257.97 thousand**. The consolidated financial performance reflects the Company's continued business growth, increased revenue from operations and focus on operational efficiency and effective cost management.

On the standalone basis, Profit before tax increased by **83.95%**, from **₹36,036.41 thousand** in Fiscal 2025 to **₹66,289.46 thousand** in Fiscal 2026. Profit after tax also increased by **84.07%**, from **₹26,936.31 thousand** in Fiscal 2025 to **₹49,581.38 thousand** in Fiscal 2026. The growth in profitability was primarily driven by higher revenue from operations, improved business performance, and effective cost management.

The Company's **Basic and Diluted Earnings Per Share (EPS)** stood at **₹5.893** during Fiscal 2026 on a consolidated basis. The Company's Basic and Diluted Earnings Per Share (EPS) increased from **₹4.345** in Fiscal 2025 to **₹6.455** in Fiscal 2026, reflecting the improvement in its overall financial performance on the standalone basis. Going forward, the Company intends to continue focusing on operational efficiency, product quality, and market expansion to achieve sustainable and profitable growth.

2. Transfer to reserves

The Board of Directors of our Company has decided to transfer INR 4,95,81,384/- (Indian Rupees Four Crore Ninety-Five Lakhs Eighty-One Thousand Three Hundred Eighty-Four Only) amount to the Reserves during the financial year.

3. Share Capital

a. Authorized Share Capital

As on March 31, 2026, the Authorized Share Capital of the Company stood at **₹14,30,00,000**, divided into **1,43,00,000 Equity Shares** of **₹10/- (Rupees Ten only)** each.

The Board of Directors approved the increase in the Authorized Share Capital of the Company from **₹10,00,00,000**, divided into **1,00,00,000 Equity Shares** of **₹10/- each**, to **₹14,30,00,000**, divided into **1,43,00,000 Equity Shares** of **₹10/- each**, subject to the approval of the Members of the Company. The Members approved the proposal for the increase in the Authorized Share Capital at the General Meeting held on **July 29, 2025.**

b. Issued, Subscribed & Paid-Up Capital

As at March 31, 2026, the issued, subscribed, and paid-up share capital of the Company stood at **₹8,17,41,280 (Rupees Eight Crore Seventeen Lakh Forty-One Thousand Two Hundred Eighty only)**, divided into **81,74,128 (Eighty-One Lakh Seventy-Four Thousand One Hundred Twenty-Eight) Equity Shares** of **₹10/- (Rupees Ten only)** each.

During the Financial Year 2025-26, the Company allotted **9,87,083 (Nine Lakh Eighty-Seven Thousand Eighty-Three)** Equity Shares of **₹10/- (Rupees Ten only)** each at an issue price of **₹16.21 (Rupees Sixteen and Twenty-One Paise only)** per Equity Share, including a securities premium of **₹6.21 (Rupees Six and Twenty-One Paise only)** per Equity Share, aggregating to **₹1,60,00,615.43 (Rupees One Crore Sixty Lakh Six Hundred Fifteen and Forty-Three Paise only)**. The said allotment was made for consideration other than cash pursuant to a share swap arrangement, in accordance with the terms and conditions of the Share Swap Agreement dated **June 30, 2025**.

4. Material changes and commitment if any affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate and the date of the report

- **Listing of Equity Shares:** The equity shares of the Company were listed on the NSE Emerge Platform on May 25, 2026, marking a significant milestone in the Company's growth journey and enhancing its access to capital markets.
- **Initial Public Offer (IPO):** Pursuant to the successful Initial Public Offer, the Company allotted 44,60,000 Equity Shares having a face value of ₹10/- each at an issue price of ₹55/- per Equity Share (including a securities premium of ₹45/- per Equity Share) on May 21, 2026, aggregating to ₹24,53,00,000/-. The proceeds from the issue shall be utilized in accordance with the objects of the issue as stated in the Prospectus.
- **Proposed CNSL Extraction Plant:** The Company is in the process of setting up a new oil extraction plant at RIICO Industrial Area, Ghilot, Neemrana, Rajasthan, for the extraction of Cashew Nut Shell Liquid (CNSL) from cashew nut shells. This project is expected to strengthen the Company's value-added product portfolio, improve resource utilization, and contribute to future revenue growth.
- **Fund Deviation(s) or Variation(s) in Utilization of IPO Proceeds:** The Board of Directors, at its meeting, approved, subject to the approval of the Members of the Company and in compliance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the proposed variation in the utilization of the proceeds from the Initial Public Offer ("IPO"). Pursuant to the proposed variation, an amount of **₹1,81,559.66**, which was originally earmarked for the repayment of certain borrowings as disclosed in the Prospectus, is proposed to be reallocated towards meeting the working capital requirements of the Company.

5. Secretarial Standard

The Directors state that applicable Secretarial Standards i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings' respectively, have been duly followed by the Company.

6. Dividend

No dividend has been declared for the financial year under review, as the profits have been retained to support the future expansion and growth of the Company.

7. Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid in the previous years.

8. **Holding/Subsidiaries/Joint Venture/Associate Companies**

During the reporting period, the Company has one wholly owned subsidiary, named "Yashvardhan Food Industries Private Limited"

As on the date of this Report, the Company does not have any holding company, joint venture or associate company within the meaning of the Companies Act, 2013.

A statement containing salient features of the financial statements of the subsidiary company in Form AOC-1 forms part of the Annual Report.

9. **Related party transactions**

All contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on arm's length basis.

The particulars of contracts or arrangements made with related parties in AOC-2 are furnished in ***Annexure-II.***

10. **Statement concerning Development and Implementation of Risk Management Policy of the Company**

The Company does not perceive any material risks having regard to the nature and size of its operations. However, as a matter of good corporate governance and in line with best practices, the Company is in the process of formulating and implementing a Risk Management Policy to identify, assess, monitor, and mitigate potential risks that, in the opinion of the Board of Directors, may threaten the existence or growth of the Company.

11. **Evaluation by Board of its own performance, its Committees and Individual Directors.**

In compliance with the provisions of the Act, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the performance evaluation was carried out as under:

Board:

In accordance with the criteria suggested by the Nomination and Remuneration Committee, the Board of Directors evaluated the performance of the Board, having regard to various criteria such as Board composition, Board processes, Board dynamics etc. The Independent Directors, at their separate meeting, also evaluated the performance of the Board as a whole based on various criteria. The Board and the Independent Directors were of the view that performance of the Board of Directors as a whole was satisfactory.

Committees of the Board:

The performance of the Audit Committee, the Nomination and Remuneration Committee, the Stakeholders Relationship Committee was evaluated by the Board having regard to various criteria such as committee composition, committee processes, committee dynamics etc. The Board was of the view that all the committees were performing their functions satisfactorily.

Individual Directors:

In accordance with the criteria suggested by the Nomination and Remuneration Committee, the performance of each director was evaluated by the entire Board of Directors (excluding the director being evaluated) on various parameters.

Independent Directors, at their separate meeting, have evaluated the performance of Non-Independent Directors and the Board as a whole; and of the Chairman of the Board, taking into account the views of other Directors; and assessed the quality, quantity and timeliness of flow of information between the Company's Management and the Board that is necessary for the Board to effectively and reasonably perform their duties. The Board and the Independent Directors were of the view that performance of the all the Directors as a whole was satisfactory.

The evaluation framework for assessing the performance of the Directors includes the following broad parameters:

- Relevant expertise;
- Attendance of Directors in various meetings of the Board and its Committees;
- Effective participation in decision making process;
- Objectivity and independence;
- Level of awareness and understanding of the Company's business;
- Professional conduct of the directors in various meetings of the Board and its committees;
- Compliance with the Code of Conduct of the Company;
- Ability to act in the best interest of the Company.

12. **INTERNAL FINANCIAL CONTROLS**

The Company has laid proper and adequate systems of internal financial control commensurate with the size of its business and nature of its operations with regard to the following:

(i) Systems have been laid to ensure that all transactions are executed in accordance with management's general and specific authorization.

(ii) Systems and procedures exist to ensure that all transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and to maintain accountability for aspects and the timely preparation of reliable financial information.

(iii) Access to assets is permitted only in accordance with management's general and specific authorization. No assets of the Company are allowed to be used for personal purposes, except in accordance with terms of employment or except as specifically permitted.

(iv) The existing assets of the Company are verified/checked at reasonable intervals and appropriate action is taken with respect to any differences, if any.

(v) Proper systems are in place for prevention and detection of frauds and errors and for ensuring adherence to the Company's policies.

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

13. Statutory Auditors, their Report and Notes to Financial Statements

M/s Ajay K. Kapoor & Company, Chartered Accountants (Firm Registration No. 013788N), were appointed as the Statutory Auditors of the Company for a term of five consecutive years, commencing from April 1, 2024, to March 31, 2029, and shall hold office from the conclusion of the Annual General Meeting held in the year 2024 until the conclusion of the Annual General Meeting to be held in the year 2029.

The report of the Statutory Auditors along with notes to Schedules is enclosed to this report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

The Statutory Auditors' Report does not contain any qualification, reservation or adverse remark.

14. Cost Audit

The Cost Audit as stipulated in Companies (Audit and Auditors) Rules, 2014 is not applicable to our Company.

15. Secretarial audit

The Secretarial Audit as required in Section 204 of the Companies Act 2013 is not applicable to our Company.

16. Internal Audit

The provisions of Section 138 of the Companies Act, 2013 pertaining to the appointment of Internal Auditors is not applicable to our Company.

17. Committees of Board

The Company has duly constituted and reconstituted the following statutory Committees in terms of the provisions of the Act read with relevant rules framed thereunder during the reporting period and up to the date of this report:

1. Audit Committee
2. Stakeholders Relationship Committee
3. Nomination and Remuneration Committee

Disclosure of Composition of Audit Committee

In compliance with good corporate governance practices, although the provisions of Section 177 of the Companies Act, 2013, read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013, are not applicable to the Company, the Company has voluntarily constituted an Audit Committee and established a Vigil Mechanism Policy.

Composition of Audit Committee:

The Audit Committee has been re-constituted with the following members:

Name	Designation	Nature of Directorship
Priyanka Poddar	Chairman	Independent Director
Ankur Sharma	Member	Independent Director
Yash Vardhan Goel	Member	Executive Director

The Audit Committee functions in accordance with the terms of reference specified by the Board of Directors and ensures the integrity of the Company's financial reporting process, compliance with legal and regulatory requirements, and the adequacy of internal control systems.

During the financial year ended March 31, 2026, Nine (9) meetings of the Committee were held 16.06.2025, 31.08.2025, 24.09.2025, 26.09.2025, 23.12.2025, 08.01.2026, 09.01.2026, 06.02.2026 and 07.02.2026 and the necessary quorum was present at all the meetings.

Nomination and Remuneration Committee

The Company has re-constituted a Nomination and Remuneration Committee in accordance with the provisions of the Companies Act, 2013, to oversee the nomination of Board members and senior management and to ensure fair and transparent policies for remuneration.

The composition of the Nomination and Remuneration Committee as on March 31, 2026, is as under:

Name	Designation	Nature of Directorship
Ankur Sharma	Chairman	Independent Director
Priyanka Poddar	Member	Independent Director
Praveen Goel	Member	Non-Executive Director

During the financial year ended March 31, 2026, two (2) meetings of the Committee were held 01.10.2025 and 05.02.2026 and the necessary quorum was present at all the meetings.

Stakeholders Relationship Committee

The Committee oversees and reviews matters relating to the redressal of grievances of shareholders, debenture holders and other security holders, including complaints related to transfer/transmission of shares, non-receipt of annual reports, non-receipt of declared dividends and other investor-related matters.

The composition of the Stakeholders' Relationship Committee as on March 31, 2026, is as under:

Name	Designation	Nature of Directorship
Praveen Goel	Chairman	Non-Executive Director
Ankur Sharma	Member	Independent Director
Yash Vardhan Goel	Member	Executive Director

During the financial year ended March 31, 2026, two (2) meetings of the Committee were held 01.10.2025 and 25.03.2026 and the necessary quorum was present at all the meetings.

18. Vigil Mechanism Policy

The Company has also established a Vigil Mechanism Policy, which provides a framework for directors and employees to report genuine concerns about unethical behavior, actual or suspected fraud, or violation of the Company's code of conduct or ethics policy. The mechanism provides adequate safeguards against victimization of persons who use such a mechanism and allows direct access to the Chairperson of the Audit Committee in exceptional cases.

The Audit Committee oversees the functioning of this Vigil Mechanism and ensures that all reported concerns are appropriately investigated and addressed.

The Board of Directors is committed to maintaining the highest standards of transparency and integrity and will continue to ensure that these principles are upheld

19. Directors and Key Managerial Personnel

Board of the Directors is duly constituted. Following is the composition of the Board:

S.N	DIN	Name	Designation
1.	01914107	Praveen Goel	Non-Executive Director and Chairman
2.	02525953	Anju Goel	Whole-Time Director
3.	10425908	Yash Vardhan Goel	Managing Director
4.	10481007	Priyanka Poddar	Independent Director
5.	10481275	Ankur Sharma	Independent Director
6.	AAFPG5263N	Anil Kumar Gupta	Chief Financial Officer
7.	FFJPB1475M	Babli	Company Secretary and Compliance officer

During the year under review, Mr. Rajesh Arora resigned from the position of Independent Director of the Company with effect from February 5, 2026. The Board placed on record its sincere appreciation for his valuable guidance and contributions during his tenure as Independent Director of the Company.

Further, based on the recommendation of the Nomination and Remuneration Committee, Ms. Priyanka Poddar was appointed as an Independent Director of the Company with effect from February 5, 2026, in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Retire by Rotation:

Mr. Yash Vardhan Goel (DIN: 10425908), Director of the Company, who retires by rotation in accordance with the provisions of Section 152 of the Companies Act, 2013 at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment. The detailed profile of Mr. Yash Vardhan Goel has been included in the Notice convening the ensuing AGM.

The Company has received consent in writing to act as directors in Form DIR-2 and intimation in Form DIR-8 pursuant to Rule 8 of the Companies (Appointment and Qualification of Directors) Rules, 2014, to the effect that they are not disqualified under section (2) of section 164 of the Companies Act, 2013. The Board considers that his association would be immense benefit to the Company and it is desirable to avail his services as Directors. Accordingly, the Board recommends the resolution related to appointment of above directors for the approval of shareholders of the company.

20. Directors' Responsibility Statement

Pursuant to the requirement clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, Our Directors confirm that:

(a) in the preparation of the annual accounts for the year ended 31st March, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

21. Details of Board meetings

During the year, 31 (Thirty-One) number of Board meetings were held, details of which are given below:

S. No.	Date of the meeting	No. of Directors attended the meeting	Name of Directors attended the meeting
1	2nd April, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
2	13th May, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
3	23rd May, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
4	16th June, 2025	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
5	23rd June, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
6	28th June, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
7	30th June, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
8	1st July, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
9	14th July, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
10	08th July, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
11	31st August, 2025	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
12	16th September, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
13	24th September, 2025	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
14	29th September, 2025	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
15	01st October, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel

16	18th December, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
17	23rd December, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
18	05th January, 2026	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
19	07th January, 2026	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
20	8th January, 2026	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
21	15th January, 2026	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
22	19th January, 2026	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
23	05th February, 2026	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
24	05th February, 2026	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
25	06th February, 2026	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Mrs. Priyanka Poddar 5. Ankur Sharma
26	12th February, 2026	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
27	16th February, 2026	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
28	17th February, 2026	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
29	20th February, 2026	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
30	06th March, 2026	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
31	20th March, 2026	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel

22. **Declaration by independent directors**

In accordance with the provisions of Section 149(6) of the Companies Act, 2013, and the rules made thereunder, the Company has received declarations from the following Independent Directors confirming that they meet the criteria of independence as prescribed under the Act and are not disqualified from continuing as Independent Directors of the Company:

Mr. Priyanka Poddar – Independent Director

Mr. Ankur Sharma – Independent Director

These declarations confirm that they are independent of the management and possess the requisite integrity, expertise, and experience to serve on the Board as Independent Directors. The Board of Directors places on record its deep appreciation for the valuable contributions made by the Independent Directors in guiding the Company towards sustained growth and governance excellence.

23. **Significant and material orders passed by the regulators**

During the year under review, no significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations.

24. **Deposits**

Our Company has not accepted any deposits from public in terms of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules 2014.

25. **Particulars of Loans given, Investment made, Guarantees given and Securities Provided**

The Company has given guarantee to other companies in compliance with section 186 of the Companies Act, 2013 during the period under review.

S. No.	Particulars	Amount (in Lakhs)
1.	Corporate Guarantee given in favour of AU Small Finance Bank Limited for credit facility availed by Yashvardhan Food Industries Private Limited under letter of Guarantee dated 27.03.2026	950

26. **Corporate Governance Report**

Our Company, NFP Sampoorna Foods Limited has listed its securities on NSE Emerge Platform which falls under the ambit of exemption provided to SME listed companies, therefore the compliance with the Corporate Governance provision specified in the applicable Regulation shall not be applicable to the Company.

27. **Management Discussion and Analysis Report**

Pursuant to the provisions of Regulation 34 read with Part B of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management Discussion and Analysis Report forms part of the Annual Report of applicable listed entities.

Since the equity shares of the Company are listed on the NSE Emerge Platform (SME Platform), the provisions of Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company in terms of Regulation 15(2) of the said Regulations. Accordingly, the Management Discussion and Analysis Report is not required to be annexed to this Directors' Report.

28. **Separate Meeting of Independent Directors.**

Independent Directors of the Company held their Separate meeting under Regulation 25(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Schedule IV of Companies Act, 2013 on 01st October, 2025 and 25th March, 2026 at Registered office of the Company at Ground Floor, Plot No 70, B3A & B3B, Rama Industrial Area, Kirti Nagar, New Delhi - 110015 to evaluate their performance.

29. **Extract of Annual Return**

Pursuant to Section 92(3) of the Companies Act, 2013 ('the Act') and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of the Annual Return is available on the Company's website. Stakeholders can access the detailed extract of the Annual Return for the financial year at the following link:

https://www.sampoornanuts.com/

30. **Corporate Social Responsibility**

As the provisions of Section 135 are not applicable, the Company has not made any policy on the corporate social responsibility.

31. **Details in respect of frauds reported by auditors under sub-section (12) of section 143 other than those which are reportable to the central government.**

During the year under consideration, Statutory Auditor and Secretarial Auditor have not reported any instances of frauds committed in the Company under section 143(12) of the Companies Act, 2013.

32. **Independent Directors' Declaration**

The Company has received the necessary declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and that they have complied with the provisions of Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014 relating to registration with the Independent Directors' Databank, wherever applicable.

The Board is of the opinion that the Independent Directors of the Company possess the requisite integrity, expertise, experience and proficiency as required under the provisions of the Companies Act, 2013 and are independent of the management.

The Company has noted that the names of all Independent Directors have been included in the data bank maintained with the Indian Institute of Corporate Affairs, Manesar ('IICA'). Accordingly, all the Independent Directors of the Company have registered themselves with IICA for the said purpose.

33. Performance Evaluation

The Board of Directors have carried out an annual evaluation of its own performance, Board committees and individual directors pursuant to the provisions of the Companies Act, 2013 and other applicable laws.

Details of conservation of energy, technology absorption, foreign exchange earnings and outgo

(a) Conservation of energy

(i)	the steps taken or impact on conservation of energy	Since the Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the Conservation of Energy and Technology Absorption are not applicable to it.
(ii)	the steps taken by the company for utilizing alternate sources of energy	
(iii)	the capital investment on energy conservation equipment's	

(b) Technology absorption

(i)	the efforts made towards technology absorption	Since the Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the Conservation of Energy and Technology Absorption are not applicable to it.
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	NIL

(c) Foreign exchange earnings and Outgo

Foreign Currency	USD	INR
Inflow	22,190.00	19,02,348.70
Outflow	15,63,715.00	13,90,03,480.00

34. Particulars of Employees

During the financial year under review, none of the employees of the Company was in receipt of remuneration in excess of the limits prescribed under the said Rules. Accordingly, no disclosure is required to be made in terms of Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

35. Disclosure under The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

In accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has implemented a robust policy for the prevention of sexual harassment at the workplace. The policy aims to create a safe working environment for all employees, free from discrimination and harassment of any kind, and to promote a culture of respect and dignity.

The Company has in place a Policy on Prevention of Sexual Harassment at the Workplace, which is available to all employees. The policy aims to provide protection against sexual harassment and lays down a transparent mechanism for the prevention, prohibition and redressal of complaints relating to sexual harassment at the workplace.

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company has complied with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act").

36. Website Disclosure

The Company maintains an updated website at https://www.sampoornanuts.com/ , which serves as a comprehensive resource for stakeholders, including shareholders, investors, and the general public. The website contains important information about the Company's operations, corporate governance policies, financial reports, statutory filings, and other relevant details.

37. General

Our Directors state that no disclosure or reporting is required in respect of the following items, as there were no transactions on these items during the year under review:

(1) Issue of Equity shares with differential rights as to dividend, voting or otherwise.

(2) Issue of shares (including sweat equity shares and ESOS/ESOP) to employees of the Company under any scheme.

(3) The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.

38. Acknowledgement

Our Directors place on record their appreciation for the contribution of employees at all levels towards the growth and performance of the Company.

Our Directors also thank the clients, vendors, bankers, shareholders and advisors of the Company for their continued support.

Our Directors also thank the Central and State Governments and other statutory authorities for their continued support.

For NFP Sampoorna Foods Limited

Sd/-	**Sd/-**	**Sd/-**
Yash Vardhan Goel	**Anju Goel**	**Babli**
(Managing Director)	**(Whole Time Director)**	**(Company Secretary)**
	DIN: 10425908	**DIN: 02525953**

Date: 24.08.2026
Place: New Delhi

ANNEXURE-1

Form AOC-1

(Pursuant to first proviso to sub-section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts (***in Thousands Rs***.)

Sl. No.	Particulars	Details
1.	Name of the subsidiary	Yashvardhan Food Industries Private Limited
2.	The date since when subsidiary was acquired	30/06/2025
3.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	N.A.
4.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	N.A.
5.	Share capital	32,000.630
6.	Reserves & surplus	(4,323.418)
7.	Total assets	1,54,508.641
8.	Total Liabilities	1,54,508.641
9.	Investments	NIL
10.	Turnover	864.4426
11.	Profit/Loss before taxation	(5,926.162)
12.	Provision for Taxation (Current Tax)	1,606.527
13.	Profit after taxation	(4,323.418)
14.	Proposed Dividend	Nil
15.	% of shareholding	100%

For NFP Sampoorna Foods Limited

Sd/-
Yash Vardhan Goel
(Managing Director)

Sd/-
Anju Goel
(Whole Time Director)
DIN: 10425908

Sd/-
Babli
(Company Secretary)
DIN: 02525953

Date: 24.08.2026
Place: New Delhi

Annexure II

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

Details of contracts or arrangements or transactions not at arm's length basis: Not applicable

Details of material contracts or arrangement or transactions at arm's length basis:

S. No	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any
1	Mr. Yash Vardhan Goel (Managing Director)	Managerial Remuneration	01.04.2025 to 31.03.2026	Managerial Remuneration amounting of Rs. 12.00/- lakhs	01-10-2025	NA
		Preferential allotment	01.04.2025 to 31.03.2026	Equity shares issued amounting of Rs. 77.20/- Lakhs	28-06-2025	NA
2	Mr. Praveen Goel(Director)	Loan Taken	01.04.2025 to 31.03.2026	Unsecured Loan Taken amounting Rs 150.00/- Lakhs	15-12-2023	NA
		Loan Repayment	01.04.2025 to 31.03.2026	Unsecured Loan Repayment amounting Rs. 150.00/- Lakhs	15-12-2023	NA
		Preferential allotment	01.04.2025 to 31.03.2026	Equity shares issued amounting of Rs. 204.41/- Lakhs	28-06-2025	NA
3.	Anju Goel Whole-Time-(Director)	Managerial Remuneration	01.04.2025 to 31.03.2026	Managerial Remuneration amounting of Rs. 6.00/- lakhs	01-10-2025	NA
4.	Mahesh Chandra Goel (Shareholder)	Preferential allotment	01.04.2025 to 31.03.2026	Equity shares issued amounting of Rs. 38.39/- Lakhs	28-06-2025	NA
5	M/s Yashvardhan Foods Industries Private Limited (Wholly owned Subsidiary)	Rent	01.04.2025 to 31.03.2026	Rent paid amounting of Rs 71.00/- lakhs	23-05-2025	NA
		Advance against Rent	01.04.2025 to 31.03.2026	Advance against Rent amounting of Rs. 33.92/- Lakhs	23-05-2025	NA
		Investment	01.04.2025 to 31.03.2026	Investment made amounting of Rs. 320.00 lakhs/-	28-06-2025	NA
6	Mr. Anil Kumar Gupta Chief Financial Officer	Remuneration	01.04.2025 to 31.03.2026	Remuneration amounting of Rs. 14.20/- Lakhs	01-06-2024	NA

7	Ms. Babli Company Secretary	Remuneration	01.04.2025 to 31.03.2026	Remuneration amounting of Rs. 6.14/- Lakhs	23-01-2025	NA
8	Rajesh Arora (Independent Director)	Director sitting Fees	01.04.2025 to 31.03.2026	Director setting Fees amounting of Rs. 0.85 Lakhs/-	05-07-2024	NA
9	Ankur Sharma (Independent Director)	Director sitting Fees	01.04.2025 to 31.03.2026	Director setting Fees amounting of Rs. 0.50 lakhs/-	05-07-2024	NA
10	Nisha Gupta Relative of Director	Remuneration	01.04.2025 to 31.03.2026	Remuneration amounting of Rs. 6.00/- Lakhs	23-12-2025	NA
11	Anil Kumar Gupta Relative of Director	Remuneration	01.04.2025 to 31.03.2026	Remuneration amounting of Rs. 11.28/- Lakhs	23-12-2025	NA

For NFP Sampoorna Foods Limited

Sd/-
Yash Vardhan Goel
(Managing Director)

Sd/-
Anju Goel
(Whole Time Director)
DIN: 10425908

Sd/-
Babli
(Company Secretary)
DIN: 02525953

Date: 24.08.2026
Place: New Delhi

INDEPENDENT AUDITORS' REPORT

(On The Accounts of Company for the Year Ended 31st March, 2026)

TO
THE MEMBERS,
NFP SAMPOORNA FOODS LIMITED,
(Formerly Known as Nut and Food Processor)

Ground Floor, B-3A & B-3B, Plot No. 70, Najafgarh Road Industrial Area, Rama Road, Kirti Nagar, New Delhi-110015

REPORT ON THE AUDIT OF STANDALONE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying Standalone financial statements of **NFP SAMPOORNA FOODS LIMITED (The" Company")**, which comprise the Standalone Balance Sheet as at 31st March 2026, and the Standalone Statement of Profit and Loss for the year then ended, Standalone Cash Flow Statements for the year then ended and notes to the Standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statement give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit for the year ended on that date and cash flow statement on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the Standalone financial statement 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 together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone financial statements of the current period. These matters were addressed in the context of our audit of the Standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the Standalone financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the Standalone financial statements and our auditor's report thereon.

Our opinion on the Standalone financial statement does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone financial statement, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone financial statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance of the Company and cash flow for the year ended in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The company Board of director are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of the Standalone financial statements

Our objectives are to obtain reasonable assurance about whether the Standalone financial statements 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 these Standalone financial statements.

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

- Identify and assess the risks of material misstatement of the Standalone financial statements, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company's ability 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 Standalone financial statements 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 Standalone financial statements, including the disclosures, and whether the Standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   c) The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of account.
   d) In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
   e) On the basis of written representations received from the directors as on 31st March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026, from being appointed as a director in terms of Section 164(2), of the Act.
   f) With respect to the adequacy of the internal financial controls with reference to Standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting; and

g) With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act; and

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses; and

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend has been declared or paid during the year by the company.

vi. Based on our examination, the company, has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except in respect of maintenance of property, plant and equipment records wherein the accounting software did not have the audit trail feature enabled throughout the year. Further, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

FOR AJAY K. KAPOOR & COMPANY
CHARTERED ACCOUNTANTS,
FRN-013788N

PLACE: GHAZIABAD
DATE: June 10, 2026 **UDIN: 26092423UTHQZO9945**

Sd/-
AJAY KAPOOR
(PARTNER)
M. NO. 092423

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of NFP SAMPOORNA FOODS LIMITED of even date)

1. (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

   (B) The company is maintaining proper records showing full particulars of intangible assets;

   (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

   (c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the Standalone financial statements are held in the name of the company.

   (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year, hence, reporting under clause 3(i)(d) of the order is not applicable.

   (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

   (b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company except the following:

Particulars	Qtr/Month	As per Books (₹ In Lass)	As per Statement (₹ In Lass)	Reason of difference
Closing Stock	Quarter 1	913.49	913.49	N.A.
Sundry Creditors	Quarter 1	239.34	239.11	Minor Difference
Sundry Debtors	Quarter 1	454.22	423.92	Note-1
Closing Stock	Quarter 2	1178.37	1178.37	N.A.
Sundry Creditors	Quarter 2	473.77	473.29	Minor Difference
Sundry Debtors	Quarter 2	727.68	702.03	Note-1
Closing Stock	Quarter 3	1036.00	1036.00	N.A.
Sundry Creditors	Quarter 3	118.64	118.20	Minor Difference
Sundry Debtors	Quarter 3	667.35	630.25	Note-1
Closing Stock	Quarter 4	1263.11	1263.00	N.A.
Sundry Creditors	Quarter 4	47.12	47.12	N.A.
Sundry Debtors	Quarter 4	733.98	697.26	Note-1

Note:1: The staff inadvertently reported sundry debtors after netting off of few advances received from customers grouped with sundry debtors.

3. (a) During the year, the Company has made investments in **Yashvardhan Food Industries Private Limited**. Further, the Company has not provided any guarantee or security, nor granted any loans or advances in the nature of loans, whether secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.

   (b) According to the information and explanations given to us, the investments made, guarantees provided, security given, terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;

   (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of in respect of loans and advances in the nature of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

   (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Hence reasonable steps not required to be taken by the company for recovery of the principal and interest;

   (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan granted which has fallen due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party.

(f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

4. In our opinion and according to information and explanation given to us, the company has complied the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

5. In our opinion and according to the information and explanations given to us, the company has not accepted any depositor amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013 from the public during the year. Accordingly, paragraph 3 (v) of the order is not applicable.

6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

7. In respect of statutory dues:

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities. There were no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

8. In our opinion and according to the information and explanations given to us, the company has no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

9. Based on information and explanation provided by the management of Company and on the basis of our examination of the records of the Company,

a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Hence, reporting under clause 3(ix)(a) is not applicable to that extent.

b) The Company has not been declared willful defaulter by any bank or financial institution or other lender.

c) According to information and explanation given to us and on the basis our examination of the records of the company, the term loans were applied for the purpose for which the loans were obtained.

d) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

e) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and hence reporting on clause 3(ix)(e) of the Order is not applicable.

10. (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.

(b) The company has made preferential allotment of 1974128 Equity Shares on dated 30.06.2025, of Rs. 10/- each to its Directors and their family members at a premium of Rs. 6.21 per shares under shares swap agreement to purchase 100% equity in Yashvardhan Foods Industries Private Limited. No other private placement of shares or convertible debentures (fully, partially or optionally convertible) made during the year.

Name of Allottee	No. of Equity Shares	Face Value (₹10 per share) (₹)	Securities Premium (₹6.21 per share) (₹)	Total Issue Amount (₹)
Mr. Praveen Goel	12,61,043	1,26,10,430	78,32,577.03	2,04,43,007.03
Mr. Mahesh Chandra Goyal	2,36,805	23,68,050	14,70,559.05	38,38,609.05
Mr. Yash Vardhan Goel	4,76,280	47,62,800	29,58,298.80	77,21,098.80
Total	**19,74,128**	**1,97,41,280**	**1,22,61,434.88**	**3,20,02,714.88**

In our opinion and according to the information and explanations given to us, the Company has complied with the requirements of **Section 62(1)(c)** of the Companies Act, 2013 in respect of the aforesaid preferential allotment. The equity shares were allotted for consideration other than cash towards the acquisition of equity shares of a subsidiary company. Accordingly, no funds were raised through the said preferential allotment.

11. (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.

12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable.

13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the Standalone financial statements as required by the applicable accounting standards.

14. In our opinion and based on our examination, the company does not require to have an internal audit system.

15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has entered into non-cash transactions with its directors and persons connected with them during the year by issuing 1,974,128 equity shares as consideration for the acquisition of 100% equity shareholding in Yashvardhan Foods Industries Private Limited. In our opinion, the Company has complied with the provisions of Section 192 of the Companies Act, 2013 in respect of such transactions.

16. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,

(c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) According to the information and explanations given by the management, the Company does not have any CIC as part of the Group.

17. Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18. There has been no resignation of the statutory auditors during the year.

19. On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Standalone financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date; We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. Based on our examination, the provision of section 135 are not applicable on the company during the Financial year ending on 31st March, 2026.

21. The reporting under clause (xxii) of the order is not applicable in respect of audit of the Standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

For Ajay K. Kapoor & Company
Chartered Accountants
FRN : 013788N

Place : Ghaziabad
Date : June 10, 2026

UDIN : 26092423UTHQZO9945

Sd/-
(Ajay Kapoor)
FCA
M. No. : 092423

NNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of NFP SAMPOORNA FOODS LIMITED of even date)

[Report on the Internal Financial Controls over financial reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")]

We have audited the internal financial controls over financial reporting of **NFP SAMPOORNA FOODS LIMITED** ("the Company") as at March 31, 2026, in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the Standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone financial statements.

Inherent Limitations of internal financial controls over financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Ajay K. Kapoor & Company
Chartered Accountants
FRN : 013788N

Place : Ghaziabad
Date : June 10, 2026

UDIN : 26092423UTHQZO9945

Sd/-
(Ajay Kapoor)
FCA
M. No. : 092423

STANDALONE BALANCE SHEET AS AT 31st March, 2026

(in ₹ 'Thousands)

	PARTICULARS	Note No.	As at 31.03.2026	As at 31.03.2025
EQUITY & LIABILITIES				
1)	**Shareholders' Funds**			
	Share Capital	3	81,741.280	62,000.000
	Reserve & Surplus	4	90,342.140	28,501.421
			1,72,083.420	90,501.421
2)	Share Application Money (pending allotment)		-	-
3)	**Non-current Liabilities**			
	Long Term Borrowing	5	33,333.334	2,211.871
	Deferred Tax Liabilities (net)	6	-	-
	Other Long Term Liabilities	7	-	-
	Long Term Provisions	8	778.949	-
			34,112.283	2,211.871
4)	**Current Liabilities**			
	Short Term Borrowings	9	1,46,369.421	1,11,377.933
	Trade Payables	10		
	- dues of micro and small enterprises		4,285.003	6,475.869
	- dues other than micro and small enterprises		426.678	199.300
			4,711.681	6,675.169
	Other Current Liabilities	11	64,508.598	50,158.522
	Short Term Provisions	12	7,694.011	950.827
			2,23,283.711	1,69,162.451
	TOTAL		4,29,479.414	2,61,875.743
ASSETS				
1)	**Non-current Assets**			
	Property, Plant and Equipment & Intangible Assets	13		
	Property, Plant and Equipment		38,811.977	42,148.176
	Intangible Assets		-	-
	Capital Work in Progress		-	-
			38,811.977	42,148.176
	Non-Current Investments	14	32,000.630	-
	Deferred Tax Assets (net)	15	461.555	180.499
	Long Term Loans & Advances	16	-	-
	Other Non-Current Assets	17	1,151.869	1,014.000
			72,426.031	43,342.675
2)	**Current Assets**			
	Current Investments	18	-	-
	Inventories	19	1,26,310.746	78,149.900
	Trade Receivables	20	69,717.216	20,182.192
	Cash & Cash Equivalents	21	9,621.840	4,361.100
	Short Term Loans & Advances	22	1,12,722.498	1,13,956.083
	Other Current Assets	23	38,681.083	1,883.793
			3,57,053.383	2,18,533.068
	TOTAL		4,29,479.414	2,61,875.743

Significant Accounting Policies **34**

The accompanying Notes form an integral part of the Financial Statements.

For Ajay K. Kapoor & Company
(Chartered Accountants)
FRN : 013788N
Peer Review Certificate No. 016088

For & On Behalf of Board of Directors
For NFP Sampoorna Foods Limited

Sd/-
CA Ajay K. Kapoor
(Partner)
Membership No. 092423

Sd/-
(Whole Time Director)
Anju Goel
DIN : 02525953

Sd/-
(Managing Director)
Yash Vardhan Goel
DIN :10425908

Sd/-
(Company Secretary)
Babli

Sd/-
(Chief Financial Officer)
Anil Kumar Gupta

Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March, 2026

(in ₹ 'Thousands)

PARTICULARS	Note No.	For the year ended 31.03.2026	For the year ended 31.03.2025
REVENUE			
Revenue from Operations	24	5,08,520.581	3,56,367.419
Other Incomes	25	754.869	1,206.746
Total Income		**5,09,275.450**	**3,57,574.165**
EXPENSES			
Cost of Materials Consumed	26	2,42,994.258	1,46,362.440
Purchases of Stock-in-Trade	27	1,48,198.362	1,29,740.119
Changes in inventories of Finished Goods,WIP & Stock-in-Trade	28	-38,269.166	-15,526.527
Employees Benefit Expenses	29	28,202.950	22,915.500
Finance Expenses	30	14,033.070	9,210.540
Depreciation & Amortisation Expense	13	6,903.005	3,050.814
Other Expenses	31	40,923.507	25,784.866
Total Expenses		**4,42,985.986**	**3,21,537.752**
Profit/(Loss) before Exceptional, Extraordinary items & Taxes		**66,289.464**	**36,036.413**
Exceptional items		-	-
Extraordinary Items		-	-
Profit/(Loss) before Tax Expense		**66,289.464**	**36,036.413**
Current Tax		16,906.483	9,338.749
Deferred Tax		-281.056	-238.644
Provision For Previous Year Tax		82.653	-
Profit/(Loss) for the Year		**49,581.384**	**26,936.308**
Earning Per Equity Share	32		
Basic		6.455	4.345
Diluted		6.455	4.345

Significant Accounting Policies 34

The accompanying Notes form an integral part of the Financial Statements.

For Ajay K. Kapoor & Company
(Chartered Accountants)
FRN : 013788N
Peer Review Certificate No. 016088

Sd/-
CA Ajay K. Kapoor
(Partner)
Membership No. 092423

Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

For & On Behalf of Board of Directors
For NFP Sampoorna Foods Limited

Sd/-
(Whole Time Director)
Anju Goel
DIN : 02525953

Sd/-
(Managing Director)
Yash Vardhan Goel
DIN :10425908

Sd/-
(Company Secretary)
Babli

Sd/-
(Chief Financial Officer)
Anil Kumar Gupta

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST. MARCH, 2026

(in ₹ 'Thousands)

	Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
A	**Cash flow from Operating Activities**		
	Net Profit for the year before taxation	66,289.464	36,036.413
	Add/ (Deduct):		
	(a) Depreciation / amortisation for the year	6,903.005	3,050.814
	(b) Finance Charges	14,033.070	9,210.540
	Operating Cash Profit before Working Capital Changes	87,225.539	48,297.767
	(a) (Increase)/Decrease in Trade Receivables	-49,535.024	-10,309.268
	(b) (Increase) / Decrease in other Current Assets	-36,797.290	1,120.655
	(c) (Increase) / Decrease in Inventories	-48,160.846	-10,014.317
	(d) (Increase) / Decrease in Short Term Loans & Advances	1,233.585	-46,204.104
	(e) (Increase) / Decrease in Non-Current Assets	-137.869	-276.000
	(f) Increase / (Decrease) in other current liabilities	22,044.087	40,605.688
	(g) Increase/(Decrease) in Trade and Other Payables	-1,963.488	4,916.173
	Cash Inflow from Operations	-26,091.306	28,136.594
	Deduct:		
	Appropriations		
	Direct Taxes Paid	17,939.963	14,930.050
	Net Cash Inflow from Operating Activities (A)	-44,031.269	13,206.544
B	**Cash Flow from Investing Activities**		
	Inflow:		
	(a) Repayment of Loans Advanced	-	
	(b) Sale of Fixed Assets	-	114.270
		-	114.270
	Outflow:		
	(a) Purchase of Fixed Assets (including Capital Advances)	3,566.806	31,363.152
	(b) Capital Work In Progress	-	-
	(a) Purchase of Investment	32,000.630	
	Net Cash (Outflow) from Investing Activities (B)	-35,567.436	-31,248.882
C	**Cash Flow from Financing Activities**		
	Inflow:		
	(a) Increase in Share Capital	19,741.280	-
	(b) Security Premium of issue of Share Capital	12,259.335	-
	(c) Long Term Loans availed during the year (net)	778.949	-
	(d) Short term Loans availed during the year(net)	34,991.488	50,631.778
		67,771.052	50,631.778
	Outflow:		
	(a) Long Term Loans paid during the year (net)	-31,121.463	22,372.501
	(b) Short term Loans paid during the year(net)	-	-
	(c) Interest paid on loans borrowed	14,033.070	9,210.540
	Net Cash Inflow from Financing Activities (C)	84,859.445	19,048.737
D	**Change in currency fluctation reserve arising on consolidation**		-
	Net Increase / (Decrease) in Cash/Cash Equivalents (A+B+C)	5,260.740	1,006.399
	Add: Balance of Cash/Cash Equivalents at the beginning of the year	4,361.100	3,354.701
	Cash/Cash Equivalents at the close of the year	9,621.840	4,361.100

Note: The Cash Flow Statement have been prepared as per Indirect Method of Cashflow as per AS-3

The accompanying Notes form an integral part of the Financial Statements.

For Ajay K. Kapoor & Company
(Chartered Accountants)
FRN : 013788N
Peer Review Certificate No. 016088

For & On Behalf of Board of Directors
For NFP Sampoorna Foods Limited

Sd/-
CA Ajay K. Kapoor
(Partner)
Membership No. 092423

Sd/-
(Whole Time Director)
Anju Goel
DIN : 02525953

Sd/-
(Managing Director)
Yash Vardhan Goel
DIN :10425908

Sd/-
(Company Secretary)
Babli

Sd/-
(Chief Financial Officer)
Anil Kumar Gupta

Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

1 CORPORATE INFORMATION

The Company is incorporated on 13/12/2023 and having its registered office at GROUND FLOOR, PVT NO B3A & B3B PLOT NO 70, Rama Road, Najafgarh Road Industrial Area, New Delhi, West Delhi, Delhi, 110015, bearing Corporate Identification Number U10793DL2023PLC455908 from the Central Registration Center. Previously, our business was operated as a partnership firm named M/s Nut and Food Processor, registered under the Partnership Act, 1932. Following a resolution passed by our partners on October 28, 2023, our partnership was converted into a public limited company, and our name was subsequently changed to NFP Sampoorna Foods Limited.M/s Nut and Food Processor, a partnership firm, was established on October 30, 2019, by Deepak Gupta and Nitish Gupta. The firm was subsequently acquired by the present promoters, Mr. Yashvardhan Goel and Mr. Praveen Goyal, who further expanded the business. and The firm continues to operate successfully with its conversion into a public limited company, NFP Sampoorna Foods Limited, on December 13, 2023 under the supervision of Management of the company. NFP Sampoorna Foods Limited is engaged in processing raw cashew nuts into finished cashew kernels invarious flavors, with a presence in various state. We mainly procure raw cashew material by way of import from Africa. We focus on quality of our products to increase our presence across the country. The Company is primarily engaged in the processing and trading of cashew nuts. In addition to its domestic operations, it has also started importing cashew husk from Africa and supplying it to various units in the tanning industry in India.

2 The previous years' figures have been recasted, regrouped and re-classified wherever necessary to confirm to the current year presentation.

3 SHARE CAPITAL

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Authorised Capital		
1,43,00,000 Equity Shares of Rs.10/-Each	1,43,000.000	1,00,000.000
(Previous year 1,00,00,000 Equity Share of Rs. 10/- each)		
Issued, Subscribed & Paid-up Capital		
8174128 Equity Shares of Rs.10/-Each (Previous Year	81,741.280	62,000.000
6200000 Equity Shares of Rs.10/-Each)	81,741.280	62,000.000

Reconciliation of number of shares outstanding at the beginning & at the end of reporting period-

Number of shares outstanding as at the beginning of the year	62,00,000	62,00,000
Add : Number of shares allotted during the year	19,74,128	-
Number of shares outstanding as at the end of the year	81,74,128	62,00,000

Note: During the Financial Year 2025–26, the Company allotted 19,74,128 Equity Shares of ₹10 each to the shareholders of Yashvardhan Food Industries Private Limited pursuant to a Share Swap Arrangement, to acquire 100% shareholding of M/s Yashvardhan Foods Private Limited.. The shares were issued at a price of ₹16.21 per share, comprising a face value of ₹10 per share and a securities premium of ₹6.21 per share, in accordance with the terms and conditions of the approved share swap agreement. The value of Shares of both of the Companies has been taken as per valuation report of Registered Valuer.

Details of Shareholders holding more than 5% shares in the company-

Name of Shareholder	Current Year		Previous Year	
	No. of Shares	%age	No. of Shares	%age
1 Mr. Praveen Goel	4373513	53.50%	3112470	38.08%
2 Mr. Yash Vardhan Goel	3563310	43.59%	3087030	37.77%

Shares held by the promoters at the end of the year-

Name of Promoters	Current Year		Previous Year	
(% Change During the Year)	No. of Shares	%age	No. of Shares	%age
1 Mr. Praveen Goel	4373513	53.504%	3112470	38.077%
2 Mr. Yash Vardhan Goel	3563310	43.593%	3087030	37.766%
3 Miss Anju Goel	100	0.001%	100	0.001%
4 Miss Nisha Gupta	100	0.001%	100	0.001%
5 Mr. Anil Kumar Gupta	100	0.001%	100	0.001%
6 Mr. Sanjay Kumar Garg	100	0.001%	100	0.001%
7 Mr. Sudhanshu Shekhar Thakur	100	0.001%	100	0.001%

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

4 RESERVES & SURPLUS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Securities Premium Reserve		
Opening Balance	-	-
Add : Additions	12,259.335	-
Less : Deduction/Appropriations	-	-
Closing Balance	12,259.335	-
Surplus/(Deficit) in the Statement of Profit & Loss		
Opening Balance	28,501.421	1,710.36
Add : Profit/(Loss) for the year	49,581.384	26,936.308
Less : Deduction/Appropriations	-	145.249
Closing Balance	78,082.805	28,501.421
	90,342.140	28,501.421

Note: During the Financial Year 2025–26, the Company allotted 19,74,128 Equity Shares of ₹10 each to the shareholders of Yashvardhan Food Industries Private Limited pursuant to a Share Swap Agreement, to acquire 100% shareholding of M/s Yashvardhan Foods Private Limited. The shares were issued at a price of ₹16.21 per share, comprising a face value of ₹10 per share and a securities premium of ₹6.21 per share. Consequently, an amount of ₹1,22,59,335 (19,74,128 shares × ₹6.21 per share) was credited to the Securities Premium Account during the year. The valuation of the shres of both of the companies has been taken as per valuation report of registered valuer.

5 LONG TERM BORROWINGS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Unsecured		
From Banks		
Axis Bank Limited	-	1,031.630
IDFC First Bank Limited	-	212.007
Kotak Mahindra Bank	-	208.783
From NBFC's/Fi's		
Bajaj Finance Limited	-	226.473
Clix Capital Serives Private Limited	-	141.809
Kisetsu Saison Finance (India) Private Limited	-	108.168
L&T Finance Limited	-	142.407
Poonawalla Fincorp Limited	-	140.594
SSA Finserve Private Limited	33,333.334	-
	33,333.334	2,211.871
Loans & Advances From Related Parties		
	-	-
	-	-
	33,333.334	2,211.871

Note: Details of repayment & other information is enclosed in annexure 33

Details of Current & Non-Current Portion of Long Term Borrowings

Particulars	Total amount due as at 31.03.2026	Due within 12 months (Current)	Due after 12 months (Non-Current)
From Bank			
Axis Bank Limited	-	-	-
IDFC First Bank Limited	-	-	-

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

AU Small Finance Bank	17,772.394	17,772.394	-
From NBFC's/Fi's			
Bajaj Finance Limited	119.857	119.857	-
Clix Capital Serives Private Limited	71.436	71.436	-
Kisetsu Saison Finance (INDIA) Private Limited	108.168	108.168	-
L&T Finance Limited	-	-	-
Poonawalla Fincorp Limited	140.594	140.594	-
SSA Finserve Private Limited	35,000.000	1,666.666	33,333.334
Total	53,212.449	19,879.115	**33,333.334**

Note: Details of repayment & other information is enclosed in annexure 33

Detail of interest rate as below

Axis Bank Limited	-	16.50%
IDFC First Bank Limited	-	16.40%
AU Small Finance Bank Ltd	-	8.75%
Bajaj Finance Limited	-	17.00%
Clix Capital Serives Private Limited	-	18.00%
Kisetsu Saison Finance (INDIA) Private Limited	-	18.00%
L&T Finance Limited	-	18.00%
Poonawalla Fincorp Limited	-	17.00%
SSA Finserve Private Limited	12.00%	-

6 DEFERRED TAX LIABILITIES (NET)

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Difference in residual value of assets as per Companies Act 2013 & Income Tax Act 1961 & other timing differences like provisions	**-**	-
Effective tax rate applicable on the company	**25.17**	**25.17**
Tax effect on the above timing difference	**-**	-

7 OTHER LONG TERM LIABILITIES — NIL — NIL

8 LONG TERM PROVISIONS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Provision for Gratutiy (As Per Acturial Report)	778.949	-
	778.949	-

9 SHORT TERM BORROWINGS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Loans Repayable on Demand - Secured		
Working Capital Limit's from Bank		
AU Small Finance Bank	-	-
AU Small Finance Bank O.D.	147.854	-
HDFC Bank Limited - CC Limit	-	60.479
Kotak Mahindra Bank Adhoc C.C.Limit	8,000.000	-
Kotak Mahindra Bank Limited - CC Limit	77,479.521	59,098.759
Kotak Mahindra Bank Limited - WCDL Limit	35,000.000	-
	1,20,627.375	59,159.238

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Unsecured from Financial Institutions		
Aditya Birla Capital Limited	2,000.000	-
Godrej Finance Limited	3,862.931	-
	5,862.931	-
	1,26,490.306	59,159.238

Note: The above credit facilities are secured by way of hypothecation of the current assets of the company along with its subsidiary. It is further secured by way of equitable mortgage of immovable properties in the name of the company, its subsidiary, and in the names of the directors and their relatives, and is additionally secured by the personal guarantees of the directors."

The company has working capital limit and is required to submit the statements with banks and other financial institutions and there is no major deviation with financial statements submitted to the bank or financial institution.

Detail of interest rate are as below

AU Small Finance Bank	8.75%	8.75%
AU Small Finance Bank O.D.	9.00%	-
HDFC Bank Limited	-	9.20%
Kotak Mahindra Bank Limited - CC Adhoc	8.75%	-
Kotak Mahindra Bank Limited - WCDL Limit	8.00%	-
Kotak Mahindra Bank Ltd	8.35%	8.35%
Aditya Birla Capital Limited	15.00%	-
Godrej Finance Limited	15.50%	
Current Maturities of Long Term Debts		
From Bank		
Axis Bank Limited	-	817.062
IDFC First Bank Limited	-	1,158.032
Indusind Bank Limited	-	361.206
Kotak Mahindra Bank	-	1,137.911
AU Small Finance Bank	17,772.394	19,686.102
From NBFC		
Bajaj Finance Limited	119.857	1,168.969
Clix Capital Serives Private Limited	71.436	767.592
Kisetsu Saison Finance (India) Private Limited	108.168	585.636
L&T Finance Limited	-	770.870
Poonawalla Fincorp Limited	140.594	765.315
SSA Finserve Private Limited	1,666.666	25,000.000
	19,879.115	52,218.695
	1,46,369.421	1,11,377.933

Note: Details of rate of interest is enclosed in annexure 33

10 TRADE PAYABLES

(in ₹ 'Thousands)

	As at 31.03.2026	As at 31.03.2025
Dues of micro and small enterprises	4,285.003	6,475.869
Dues other than micro and small enterprises	426.678	199.300
	4,711.681	6,675.169

Trade payable ageing schedule as on 31.03.2026

Particulars	MSME	Others	Disputed Dues-MSME	Disputed Dues-Others
Outstanding for following periods from due date of payment				
Unbilled	-	-	-	-
Less than 1 year	3,723.003	426.678	-	-
1-2 year	562.000	-	-	-
2-3 year	-	-	-	-
More than 3 year	-		-	-
Total	4,285.003	426.678	-	-

Trade payable ageing schedule as on 31.03.2025

Particulars	MSME	Others	Disputed Dues-MSME	Disputed Dues-Others
Outstanding for following periods from due date of payment				
Unbilled	-	-	-	-
Less than 1 year	6,475.869	199.300	-	-
1-2 year	-	-	-	-
2-3 year	-	-	-	-
More than 3 year	-	-	-	-
Total	6,475.869	199.300	-	-

Particulars	As at 31st March, 2026	As at 31st March, 2025
Under the Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED') which came into force from 2 October 2006, certain disclosures are required related to MSME. On the basis of the information and records available with the Company, following are the details of dues:	-	-
- the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;	4,285.003	6,475.869
- the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
- the amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
- the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
- the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

11 OTHER CURRENT LIABILITIES

(in ₹ 'Thousands)

	As at 31.03.2026	As at 31.03.2025
Statutory Dues Payable		
EPF Payable	143.251	146.767
ESIC Payable	40.466	18.902
LWF Payable	23.004	18.144
GST RCM Payable	98.664	34.146
TDS & TCS Payable	354.007	272.161
	659.392	490.120

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Expenses Payable		
Expenses Payable	17.283	-
Wages & Salary Payable	1,737.164	860.047
Interest accrued but not due	969.384	715.947
Pest Management Services Payable	-	14.000
Staff & Labour Welfare Payable	32.887	11.902
Audit Fee Payable	810.000	135.000
Board Meeting Fee Payable	-	135.000
Electricity Expenses Payable	328.345	92.467
Loan Processing Fees Payable	-	34.417
Provision for Gratuity (On the basis of Actuerial Report)	27.398	-
Legal & Professional Expenses Payable	-	31.500
	3,922.461	2,030.280
Other Payables		
Advance from customer	59,926.745	47,638.122
	59,926.745	47,638.122
	64,508.598	50,158.52

12 SHORT TERM PROVISIONS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Provision For Income Tax Current Year (net off Advance Tax & TDS/TCS	7,694.011	950.827
	7,694.011	950.827

Schedule No : 13

ADDITION DURING THE YEAR

(Amount in '000)

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2025-26	WDV as on 31st Mar 2026
(A) PLANT & MACHINERY									
1-Jul-2025	RAW CASHEW CUTTING MACHINE	275.000	15	13.750	261.250	18.10%	0.75	37.236	237.764
1-Jul-2025	RAW CASHEW CUTTING MACHINE	275.000	15	13.750	261.250	18.10%	0.75	37.236	237.764
1-Jul-2025	RAW CASHEW CUTTING MACHINE	35.000	15	1.750	33.250	18.10%	0.75	4.739	30.261
1-Jul-2025	RAW CASHEW CUTTING MACHINE	260.000	15	13.000	247.000	18.10%	0.75	35.205	224.795
1-Jul-2025	ALUMINIUM TRAY	180.000	15	9.000	171.000	18.10%	0.75	24.373	155.627
1-Jul-2025	BORMA SET WITH TROLLY	421.778	15	21.089	400.689	18.10%	0.75	57.111	364.667
1-Jul-2025	RAW CASHEW CUTTING MACHINE 02022025	527.222	15	26.361	500.861	18.10%	0.75	71.389	455.833
1-Jul-2025	MEYER COLOR SORTER MACHINE	9661.211	15	483.061	9178.150	18.10%	0.75	1308.178	8353.033
1-Jul-2025	NANO SORTER MAYUR CASHEW GRADING MACHINE	2550.000	15	127.500	2422.500	18.10%	0.75	345.283	2204.717
1-Jul-2025	INCLINED MODULER & CONVEYAR BELT	9148.849	15	457.442	8691.407	18.10%	0.75	1238.802	7910.047
1-Jul-2025	CASHEW SCOOPING LINE	6932.620	15	346.631	6585.989	18.10%	0.75	938.713	5993.907
1-Jul-2025	CASHEW SCOOPING LINE	119.806	15	5.990	113.816	18.10%	0.75	16.223	103.583
1-Jul-2025	MEYER COLOR SORTER MACHINE	168.616	15	8.431	160.185	18.10%	0.75	22.831	145.785
1-Jul-2025	Compressor	214.867	15	10.743	204.124	18.10%	0.75	29.094	185.773
1-Jul-2025	Control Panel 30062025	18.000	15	.900	17.100	18.10%	0.75	2.437	15.563
1-Jul-2025	Finished Dryer	235.000	15	11.750	223.250	18.10%	0.75	31.820	203.180
1-Jul-2025	INCLINED MODULER & CONVEYAR BELT	457.296	15	22.865	434.431	18.10%	0.75	61.920	395.376
1-Jul-2025	Moisture Cabin 2	44.340	15	2.217	42.123	18.10%	0.75	6.004	38.336
1-Jul-2025	Piecess Separator	90.000	15	4.500	85.500	18.10%	0.75	12.186	77.814
12-Sep-2025	DRY FRUIT MEGA CUTTER	28.000	15	1.400	26.600	18.10%	0.55	2.778	25.222
1-Sep-2025	ELECTRICAL INSTALLATION WORK	529.216	15	26.461	502.755	18.10%	0.58	55.384	473.832
18-Jul-2025	LIFT PLATE	51.500	15	2.575	48.925	18.10%	0.70	6.539	44.961
25-Jul-2025	PANNEL	57.273	15	2.864	54.409	18.10%	0.68	7.073	50.200
5-Aug-2025	PLASTIC CRATE	118.000	15	5.900	112.100	18.10%	0.65	13.929	104.071
11-Jul-2025	PLASTIC CRATE	125.670	15	6.284	119.386	18.10%	0.72	16.393	109.277
21-Jul-2025	STEAM DRYER	340.000	15	17.000	323.000	18.10%	0.69	42.665	297.335
26-Jul-2025	CASHEW PEELLING MACHINE EXTEND WARRENTY	140.000	15	7.000	133.000	18.10%	0.68	17.221	122.779
31-Mar-2026	Koel Green Silent DG Set	120.000	15	6.000	114.000	18.10%	-	.000	120.000
6-Jan-2026	Brix Industries	114.000	15	5.700	108.300	18.10%	0.23	4.750	109.250
10-Jan-2026	Tin filing Machine	45.000	15	2.250	42.750	18.10%	0.22	1.786	43.214
9-Jan-2026	PLANT AND MACHINERY(CAPITAL WIP)	231.725	15	11.586	220.139	18.10%	-	.000	231.725
(B) FURNITURE & FIXTURE									
17-Nov-2025	CHAIR	79.657	10	3.983	75.674	25.89%	0.37	7.570	72.087

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

(.C)COMPUTER									
(D) OFFICE EQUIPMENTS									
19-May-2025	1825 Top Discharge Industrial Air Cooler	36.000	5	1.800	34.200	45.07%	0.87	14.048	21.952
6-Jun-2025	HAVELLS COOLER KOOL BLAST 55 LTR	7.161	5	.358	6.803	45.07%	0.82	2.635	4.526
1-Jul-2025	AC	100.859	5	5.043	95.816	45.07%	0.75	34.001	66.858
7-May-2025	CCTV CAMERA	12.570	5	.629	11.941	45.06%	0.90	5.090	7.480
11-Jul-2025	COLLER	39.900	5	1.995	37.905	45.07%	0.72	12.958	26.942
19-Jul-2025	PEDESTAL FAN	42.350	5	2.118	40.232	45.07%	0.70	13.335	29.015
		238.840							
	Grand Total Assets	**33833.486**		**1691.676**	**32141.810**	**8.58**	**25.03**	**4538.935**	**29294.551**
	31-Mar-2026							2364.070	9517.427

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Schedule No : 13

(Amount in '000)

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2025	WDV as on 01.04.2025	Life as per Co. Act, 2013	Useful Life Taken	Life Used till 31/03/2026	Remaining Life	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Dep for the Year 01-04-2025 to 31-03-2026	Adjusted with Retained Earning	WDV as on 31st March 2026
(A) Plant & Machinery														
21-Dec-2023	Plastic Crate	436.485	102.015	334.470	15	15	2.28	12.72	21.824	414.661	19.31%	64.579	-	269.891
21-Dec-2023	Aluminum Tray	1336.929	312.164	1024.765	15	15	2.28	12.72	66.846	1270.083	19.31%	197.881	-	826.884
21-Dec-2023	Raw Cashew Nuts Cutting Machine	2188.563	511.014	1677.549	15	15	2.28	12.72	109.428	2079.135	19.31%	323.932	-	1353.617
1-Apr-2024	Raw Cashew Nuts Cutting Machine	270.00	52.003	217.997	15	15	2.00	13.00	13.500	256.500	19.26%	41.987	-	176.010
1-Apr-2024	Raw Cashew Nuts Cutting Machine	306.000	58.936	247.064	15	15	2.00	13.00	15.300	290.700	19.26%	47.585	-	199.479
21-Dec-2023	Cashew Cutting & Scooping Line	442.205	103.263	338.942	15	15	2.28	12.72	22.110	420.095	19.31%	65.449		273.493
21-Dec-2023	Cashew Kernal Peeling & Grading Line	435.071	101.596	333.475	15	15	2.28	12.72	21.754	413.317	19.31%	64.392	-	269.083
21-Dec-2023	Cashew Kernel Packing System	211.187	49.317	161.870	15	15	2.28	12.72	10.559	200.628	19.31%	31.257	-	130.613
21-Dec-2023	Double Head Peeler Machine	393.125	91.802	301.323	15	15	2.28	12.72	19.656	373.469	19.31%	58.184	-	243.139
21-Dec-2023	Dry Fruit Cutting Machine Tukda	22.054	5.150	16.904	15	15	2.28	12.72	1.103	20.951	19.31%	3.264	-	13.640
21-Dec-2023	Dry Fruit Cutting Machine Tukda	34.000	7.939	26.061	15	15	2.28	12.72	1.700	32.300	19.31%	5.032	-	21.029
21-Dec-2023	Dryer Trolley	58.009	13.547	44.462	15	15	2.28	12.72	2.900	55.109	19.31%	8.586	-	35.876
21-Dec-2023	Elctrical Winch Machine	94.350	22.032	72.318	15	15	2.28	12.72	4.718	89.632	19.31%	13.964	-	58.354
21-Dec-2023	Electronic Weiging Machine	17.577	4.104	13.473	15	15	2.28	12.72	.879	16.698	19.31%	2.601	-	10.872
21-Dec-2023	Raw Cashew Handcutting Machine	388.369	90.692	297.677	15	15	2.28	12.72	19.418	368.951	19.31%	57.481	-	240.196
1-Apr-2024	Raw Cashew Handcutting Machine	178.500	34.380	144.120	15	15	2.00	13.00	8.925	169.575	19.26%	27.758	-	116.362
21-Dec-2023	Hydraulic Scissor Lift Trolley	39.312	9.179	30.133	15	15	2.28	12.72	1.966	37.346	19.31%	5.818	-	24.315
21-Dec-2023	KOEL Green Silent DG SET	374.255	87.395	286.860	15	15	2.28	12.72	18.713	355.542	19.31%	55.391	-	231.469
21-Dec-2023	Moisture Cabin	203.500	47.521	155.979	15	15	2.28	12.72	10.175	193.325	19.31%	30.119	-	125.860
21-Dec-2023	Old & Used HT Transformer	90.222	21.069	69.153	15	15	2.28	12.72	4.511	85.711	19.31%	13.353	-	55.800
21-Dec-2023	Platform Trolley	5.346	1.249	4.097	15	15	2.28	12.72	.267	5.079	19.32%	.791	-	3.306
21-Dec-2023	Raw Cashew Grading Systems	282.028	65.859	216.169	15	15	2.28	12.72	14.101	267.927	19.31%	41.742	-	174.427
21-Dec-2023	Ro Plant	147.843	34.524	113.319	15	15	2.28	12.72	7.392	140.451	19.31%	21.882	-	91.437
21-Dec-2023	Ultrasonic Humidifier	32.079	7.491	24.588	15	15	2.28	12.72	1.604	30.475	19.31%	4.748	-	19.840
21-Dec-2023	Vacuum Packing Machine	167.274	39.061	128.213	15	15	2.28	12.72	8.364	158.910	19.31%	24.757	-	103.456
21-Dec-2023	Venus RGB Cashew Color Size Sorter	924.307	215.842	708.465	15	15	2.28	12.72	46.215	878.092	19.31%	136.802	-	571.663
21-Dec-2023	Welding Machine	13.366	3.122	10.244	15	15	2.28	12.72	.668	12.698	19.31%	1.978	-	8.266
21-Dec-2023	Wet Scrubber 3000 CFM	170.697	39.861	130.836	15	15	2.28	12.72	8.535	162.162	19.31%	25.264	-	105.572
1-Apr-2024	Cashew Roller with Hoper (160000)13-03-2024	160.000	30.816	129.184	15	15	2.00	13.00	8.000	152.000	19.26%	24.881	-	104.303
1-Apr-2024	Cashew Vibrator 20 Feet (250000) 04-03-2024	267.825	51.584	216.241	15	15	2.00	13.00	13.391	254.434	19.26%	41.649	-	174.592
1-Apr-2024	Tin Filling Machine & Vibro Screen (511000)01-03-24	528.790	101.846	426.944	15	15	2.00	13.00	26.440	502.350	19.26%	82.230	-	344.714
1-Apr-2024	Brand Sealer Machine With Printer (81000)02-04-2024	97.036	18.689	78.347	15	15	2.00	13.00	4.852	92.184	19.26%	15.090	-	63.257
30-Aug-2024	RETROFITTMENT FOR EMMISSION CONTROL	150.000	15.847	134.153	15	15	1.58	13.42	7.500	142.500	19.34%	25.949	-	108.204
20-Sep-2024	PLASTIC CRATE	127.800	12.170	115.630	15	15	1.53	13.47	6.390	121.410	19.34%	22.361	-	93.269
30-May-2024	Grading Table	168.887	25.549	143.338	15	15	1.84	13.16	8.444	160.443	19.35%	27.742	-	115.596
17-May-2024	WALL FAN	70.727	11.156	59.571	15	15	1.87	13.13	3.536	67.191	19.35%	11.530	-	48.041
(B) Furniture & Fixtures														
21-Dec-2023	BUNK BED WITH BOX	59.375	19.940	39.435	10	10	2.28	7.72	2.969	56.406	28.46%	11.222	-	28.213

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

1-Jul-2024	Furniture & Fixture for corporate Office	253.696	70.171	183.525	10	10	1.75	8.25	12.685	241.011	27.66%	50.762	-	132.763
1-Jul-2024	Office Furniture	204.139	39.525	164.614	10	10	1.75	8.25	10.207	193.932	28.61%	47.089	-	117.525
9-Oct-2024	Office Furniture	16.000	1.963	14.037	10	10	1.47	8.53	.800	15.200	28.54%	4.006	-	10.031
(C) Computers														
21-Dec-2023	LAPTOP 24" IMAC	*122.042*	102.249	19.793	3	3	2.28	0.72	6.102	115.940	80.35%	13.691	-	6.102
7-Jun-2024	HP DESKTOP	*41.780*	21.472	20.308	3	3	1.81	1.19	2.089	39.691	85.30%	17.322	-	2.986
7-Jun-2024	HP PRINTER	*19.492*	10.016	9.476	3	3	1.81	1.19	.975	18.517	85.29%	8.082	-	1.394
15-Jul-2024	ALL IN ONE DESKTOP	*41.780*	18.725	23.055	3	3	1.71	1.29	2.089	39.691	84.45%	19.469	-	3.586
5-Oct-2024	ALL IN ONE DESKTOP	*79.905*	24.474	55.431	3	3	1.48	1.52	3.995	75.910	82.38%	45.662	-	9.769
(D) Office Equipments														
21-Dec-2023	Air Conditioner	*17.752*	10.548	7.204	5	5	2.28	2.72	.888	16.864	53.64%	3.864	-	3.340
21-Dec-2023	Air Conditioner	*296.246*	176.046	120.200	5	5	2.28	2.72	14.812	281.434	53.64%	64.480	-	55.720
21-Dec-2023	CCTV Camera	161.483	95.962	65.521	5	5	2.28	2.72	8.074	153.409	53.64%	35.148	-	30.373
21-Dec-2023	CCTV Camera	69.098	41.062	28.036	5	5	2.28	2.72	3.455	65.643	53.64%	15.039	-	12.997
21-Dec-2023	CodTech Industrial Hand Held Inkjet Printer	*14.546*	8.662	5.884	5	5	2.28	2.72	.727	13.819	53.60%	3.171	-	2.714
21-Dec-2023	Cooler	*14.235*	8.476	5.759	5	5	2.28	2.72	.712	13.523	53.59%	3.103	-	2.657
21-Dec-2023	Electrical Lights & Fixtures	*22.990*	13.678	9.312	5	5	2.28	2.72	1.150	21.840	53.61%	5.009	-	4.304
21-Dec-2023	Electrical Lights & Fixtures	*3.232*	1.937	1.295	5	5	2.28	2.72	.162	3.070	53.39%	.709	-	.587
21-Dec-2023	Electrical Lights & Fixtures	*13.366*	7.943	5.423	5	5	2.28	2.72	.668	12.698	53.65%	2.909	-	2.514
21-Dec-2023	Fan	*2.673*	1.588	1.085	5	5	2.28	2.72	.134	2.539	53.61%	.582	-	.503
21-Dec-2023	Fan	*77.319*	45.947	31.372	5	5	2.28	2.72	3.866	73.453	53.64%	16.829	-	14.543
21-Dec-2023	Fan	*84.700*	50.333	34.367	5	5	2.28	2.72	4.235	80.465	53.64%	18.435	-	15.932
21-Dec-2023	Fire Extinguisher	*13.634*	8.101	5.533	5	5	2.28	2.72	.682	12.952	53.64%	2.968	-	2.565
21-Dec-2023	Inverter & Battery for Office	15.439	9.175	6.264	5	5	2.28	2.72	.772	14.667	53.64%	3.360	-	2.904
21-Dec-2023	Plastic Rack	10.054	5.974	4.080	5	5	2.28	2.72	.503	9.551	53.64%	2.188	-	1.892
21-Dec-2023	Security Systems	*151.255*	89.883	61.372	5	5	2.28	2.72	7.563	143.692	53.64%	32.922	-	28.450
21-Dec-2023	Stabilizer	6.243	3.727	2.516	5	5	2.28	2.72	.312	5.931	53.54%	1.364	-	1.153
21-Dec-2023	Water Cooler	36.075	21.454	14.621	5	5	2.28	2.72	1.804	34.271	53.62%	7.857	-	6.765
4-Jun-2024	SAMSUNG A55 Mobile Phone	34.847	12.910	21.937	5	5	1.82	3.18	1.742	33.105	54.93%	12.068	-	9.869
1-Jul-2024	CCTV CAMERA	102.145	34.435	67.710	5	5	1.75	3.25	5.107	97.038	54.83%	37.143	-	30.567
24-Jul-2024	Inverter & Battery for Office	38.971	12.030	26.941	5	5	1.68	3.32	1.949	37.022	54.72%	14.758	-	12.183
(F) Building														
21-Dec-2023	Tin Shed in Factory	2723.507	332.050	2391.457	30	30	2.28	27.72	136.175	2587.332	9.82%	234.854	-	2156.603
	Sub Total	**15581.734**	**3700.237**	**11881.497**					**779.087**	**14802.647**		**2364.070**	**-**	**9517.427**
	Grand Total											**6903.005**		**38811.978**

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

14 NON-CURRENT INVESTMENTS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Investment in Subsidiary (At Cost)		
- Yashvardhan Food Industries Private Limited	32,000.630	-
(Equity Share 3200063@10/- Each)		
	32,000.630	**-**

Note: During the year, 100% shares, 3200063 shares, of Yashvardhan Food Industries Private Limited, were acquired as a price of Rs. 10/- per share against which company has issued its 1974128 Equity shhare @10/- each at a price of Rs. 16.21/- per share under share swap agreement. The valuation of shares of Yashvardhan Food Industries Private Limited has been taken as per valuation of Registerd Valuer.

15 DEFERRED TAX ASSETS (NET)

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Difference in residual value of assets as per Companies Act 2013 & Income Tax Act 1961 & other timing differences like provisions	1,833.898	717.119
Effective tax rate applicable on the company	25.17	25.17
Tax effect on the above timing difference	461.555	180.499

16 LONG TERM LOANS & ADVANCES - -

17 OTHER NON- CURRENT ASSETS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Security Deposited	1,151.869	1,014.000
	1,151.869	1,014.000

18 CURRENT INVESTMENTS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Property	-	-
Shares	-	-
	-	-

19 INVENTORIES

(As Taken, Valued & Certified by the management, valued at the lower of cost or net realisable value, whichever is lower)

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Raw Materials	9,891.680	-
Work-in-Progress	22,654.400	4,034.820
Finished Goods & Components	93,764.666	74,115.080
	1,26,310.746	78,149.900

Note: For Valuation Method of Inventory, please refer to Annexure-1 of Accounting Diclosure

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

20 TRADE RECEIVABLES

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
(Unsecured Considered Good Unless Otherwise Stated)		
Debt outstanding for more than six months	18,502.523	52.813
Others (Less then six months)	51,214.693	20,129.379
	69,717.216	20,182.192

Trade Receivables ageing schedule as on 31.03.2026

Particulars	Undisputed - Considered good	Undisputed - Considered doubtful	Disputed - Considered good	Disputed - Considered doubtful
Outstanding for following periods from due date of payment				
Unbilled	-	-	-	-
Less than 6 months	51,214.693	-	-	-
6 months - 1 year	18,429.916	-	-	-
1 year - 2 year	72.607	-	-	-
2 year - 3 year	-	-	-	-
More than 3 year	-	-	-	-
Total	69,717.216	-	-	-

Trade Receivables ageing schedule as on 31.03.2025

Particulars	Undisputed - Considered good	Undisputed - Considered doubtful	Disputed - Considered good	Disputed - Considered doubtful
Outstanding for following periods from due date of payment				
Unbilled	-	-	-	-
Less than 6 months	20,129.379	-	-	-
6 months - 1 year	52.813	-	-	-
1 year - 2 year	-	-	-	-
2 year - 3 year	-	-	-	-
More than 3 year	-	-	-	-
Total	20,182.192	-	-	-

21 CASH & CASH EQUIVALENTS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Cash in Hand	2,983.500	245.618
Balances with Scheduled Banks		
Current Account	6,638.340	4,115.482
	9,621.840	4,361.100

22 SHORT TERM LOANS & ADVANCES (unsecured, considered good)

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Balance with Revenue Authorities		
TDS,TCS & Advance Tax	-	-
GST Input	12,445.771	10,130.931
	12,445.771	10,130.931
Loans & Advances		
Advances to suppliers	99,453.727	1,03,825.152
Advances to Others	823.000	-
	1,00,276.727	1,03,825.152
	1,12,722.498	1,13,956.083

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NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

23 OTHER CURRENT ASSETS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Prepaid Expenses (Pre ipo expense)	3,564.378	1,679.811
Advance against property	35,000.000	-
TDS Recoverable From NBFC's & Others	116.705	203.982
	38,681.083	1,883.793

24 REVENUE FROM OPERATIONS

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Sales		
Sale of Products/ Goods	3,40,351.825	2,19,395.031
Sale of Trading of Nuts	1,68,168.756	1,36,972.388
	5,08,520.581	3,56,367.419
	5,08,520.581	3,56,367.419

25 OTHER INCOME

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Discount Received	-	171.192
Miscellaneous income	-	-
Interest Income	18.986	7.870
Short & Excess	8.343	-
Currency Exchange - Fluctuation (on import)	727.540	1,027.684
	754.869	1,206.746

26 COST OF GOODS SOLD

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Cost of Material Consumed		
Raw Material Consumed		
Inventory at the beginning of the year	-	5,512.210
Add : Purchases during the year	2,52,885.938	1,40,850.230
Less: Inventory at the end of the year	9,891.680	-
Cost of raw material consumed	2,42,994.258	1,46,362.440
	2,42,994.258	1,46,362.440

27 PURCHASES OF STOCK-IN-TRADE

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Purchases of Goods Nuts	1,48,198.362	1,29,740.119
	1,48,198.362	1,29,740.119

28 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
AND STOCK-IN-TRADE		
Opening Stock		
Work-in-Progress	4,034.820	5,300.455
Finished Goods	74,115.080	57,322.918
	78,149.900	62,623.373

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Closing Stock		
Work-in-Progress	22,654.400	4,034.820
Finished Goods	93,764.666	74,115.080
	1,16,419.066	78,149.900
	-38,269.166	-15,526.527

29 EMPLOYEES BENEFIT EXPENSES

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Wages & Salary	23,442.014	21,377.843
Director's Remuneration	1,800.000	-
E.P.F. Contribution	714.966	814.244
E.S.I. Contribution	280.027	193.678
Gratuity	806.347	-
L.W.F Contribution	3.240	48.464
Staff & Labour Welfare	1,156.356	481.271
	28,202.950	22,915.500

30 FINANCE COST

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Interest on Working Capital	6,012.615	3,117.963
Interest on Term Loans	5,951.162	5,251.318
Interest (Unsecured Loans) - Finance interest from NBFC	603.684	450.000
Bank Charges & Loan Processing Fees	1,465.609	391.259
	14,033.070	9,210.540

31 OTHER EXPENSES

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Manufacturing & Direct Expenses		
Consumables Stores & Spares	390.931	129.750
Job Work Expenses	1,042.699	1,126.800
Packing Expenses	5,007.413	4,203.332
Plant & Machinery Hiring/Rent Expenses	2,600.000	-
Repair & Maintenance Machinery	2,060.017	1,120.953
Shipping Charges & PPQ Inspestion Fees & Stamp Duty	3,128.872	2,047.476
Freight Inward	5,373.000	2,500.433
Loading & Unloading Charges	476.589	181.088
Pest Management Services - Expenses	14.000	168.000
Warehouse & Factory Rent - Expenses	5,200.000	3,760.000
Power, Fuel & Electricity Expenses	5,833.515	2,384.098
	31,127.036	17,621.930
Administrative Expenses		
Audit Fee	150.000	150.000
Annual Custody fees	9.000	16.875
Annual Maintenance Charges	43.202	49.139
Board Meeting Fee	135.000	150.000
Commission Expenses	363.492	147.085
Conveyence Exp.	57.803	161.125
Electricity - Expenses (Office & Shop)	130.170	38.010
Festival Expenses	-	105.000
Late fee & Interest on GST &TDS	8.379	34.497
Insurance	744.920	471.903
Joining Fees & Subscription Expenses	202.698	193.163
Legal & Professional Expenses	1,162.751	695.480
Miscellaneous - Expenses	127.280	81.982

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Office Exp	169.087	139.564
Postage & Courier Expenses	5.126	5.898
Printing & Stationery	84.566	20.365
Product Bar-Code Registration & Maintenance Fees	9.900	14.850
Rent Expenses	3,301.517	1,580.845
Rebate and Discount	87.316	-
ROC Fees	364.500	20.400
Sampling an Cutting Test- Expenses	256.988	238.220
Security & Patrolling Expenses	207.277	16.500
Software Expenses	72.000	61.250
Telephone & Internet Expenses	78.324	16.632
Technology Expenses (Google Domain)	54.248	33.859
Training & Development - Expenses	-	300.000
Tour & Travelling Expenses	41.184	771.252
	7,866.728	5,513.894
Selling & Distribution Expenses		
Freight & Forwarding Expenses	1,409.543	999.609
Business Promotion & Marketing Expenses	520.200	1,649.433
	1,929.743	2,649.042
	40,923.507	25,784.866

32 EARNING PER SHARE

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Profit/(Loss) after Tax	49,581.384	26,936.308
Total Equity Share Outstanding at the year end	8,174.128	6,200.000
Basic Earning Per Share	6.455	4.345
Diluted Earning Per Share	6.455	4.345

33 PAYMENT TO THE AUDITORS COMPRISES

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
As Auditors- Statutory Audit	100.000	100.000
As Auditors- Tax Audit	50.000	50.000
	150.000	150.000

SCH-33: Details of repayment & other information

A. Secured Borrowings

S. No.	Name of the lender	Sanctioned Date	Purpose	Sanctioned Amount (Rs. In Lakhs)	Rate of interest	Re-Payment Schedule	Amount of Installment (Rs. In Lakhs)
1	AU Small Finance Bank – Machinery	28-12-2024	For Financing Plant and Machinery	200.00	8.75%	96 months	1.57
2	AU Small Finance Bank – Overdraft Limit	16-02-2026	Working Capital	250.00	9.00%	12 Months	N.A.
3	Kotak Mahindra Bank Ltd	21-02-2025	Working Capital	800.00	8.35%	Maxi tenor 1 year	-
4	Kotak Mahindra Bank Ltd-WDCL Limit	21-02-2025	WDCL Limit	350.00	8.00%	Maxi tenor 90 days	-

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

B. Unsecured Borrowings

S. No.	Name of the Lender	Sanctioned Date	Nature of Loan	Sanctioned Amount (Rs. InLakhs)	Rate of interest	Re-Payment Schedule and EMI instalments	Amount of Installment (Rs. In Lakhs)	Purpose of the Loan
1	Axis Bank Ltd	02.05.2024	SBB Business Power BRE	25.00	16.50%	36 months	0.89	Business Loan
2	Bajaj Finance Ltd	27.04.2023	SME Unsecured Loan	30.80	17.00%	36 months	1.10	Business Loan
3	Clix Capital Services Ltd	30.04.2023	Business Unsecured Loan	20.00	18.00%	36 months	0.73	Business Loan
4	IDFC First Bank Ltd	21.04.2023	Business Unsecured Loan	30.60	16.40%	36 months	1.08	Business Loan
5	Kisetsu Saison Finance (India) Pvt Ltd	30.04.2023	Unsecured Term Loan Facility	15.30	18.00%	36 months	0.55	Business Loan
6	Kotak Mahindra Bank Ltd	30.04.2023	Personal Finance Unsecured Loan	30.00	16.78%	36 months	1.07	Business Loan
7	L&T Finance Ltd	28.04.2023	SME Business Unsecured Loan	20.00	18.00%	36 months	0.73	Business Loan
8	Poonawala Fincorp Ltd	28.04.2023	Business Unsecured Loan	20.00	17.00%	36 months	0.72	Business Loan
9	Aditya Birla Capital Finance	11.07.2025	OD Limit	75.00	15.00%	72 months	-	Working Capital
10	SSA Finserve Private Limited	17.02.2026	Unsecured Working Capital Term Loan	350.00	12.75%	24 Months	16.67 (6 Instalment) & 41.66 (6 Instalments)	Working Capital
11	Godrej Finance Limited	29.11.2025	Business Unsecured Loan	40.80	15.50%	48	1.16	Business Loan

Note: A loan from indusind bank of Rs. 25 Lakhs was closed in FY 24-25

The accompanying Notes form an integral part of the Financial Statements.

For Ajay K. Kapoor & Company
(Chartered Accountants)
FRN : 013788N
Peer Review Certificate No. 016088

Sd/-
CA Ajay K. Kapoor
(Partner)
Membership No. 092423

Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

For & On Behalf of Board of Directors
For NFP Sampoorna Foods Limited

Sd/-
(Whole Time Director)
Anju Goel
DIN : 02525953

Sd/-
(Managing Director)
Yash Vardhan Goel
DIN :10425908

Sd/-
(Company Secretary)
Babli

Sd/-
(Chief Financial Officer)
Anil Kumar Gupta

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO SUMMARY STATEMENTS

A. - SIGNIFICANT ACCOUNTING POLICY

Basis of preparation:

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards specified under section 133 of the Companies Act, 2013, of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) regulations 2009, as amended (the "Regulations"). The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistently applied.

Use of estimates:

The preparation of the financial statements in conformity with Generally Accepted Accounting Principles requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of the financial statements and the reported amounts of income and expenses during the year. Examples of such estimates include provisions for doubtful debts, income taxes, post - sales customer support and the useful lives of Property Plant and Equipments and intangible assets.

(i) **Revenue recognition** : The company derives its revenues primarily from Processing and Trading of Cashewnuts. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured in accordance with AS-9, Revenue Recognition. Sales are recognized on accrual basis, and only after transfer of goods to the customer.

(ii) **Other Income** : Other items of income and expenditure are recognized on accrual basis and as a going concern basis, and the accounting policies are consistent with the generally accepted accounting policies.

(iii) Property Plant and Equipment including Intangible assets:

Property Plant and Equipments are stated at cost, less accumulated depreciation. Cost includes cost of acquisition including material cost, freight, installation cost, duties and taxes, and other incidental expenses, incurred up to the installation stage, related to such acquisition.

Intangible assets that are acquired by the Company are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment loss.

(iv) Depreciation & Amortisation:

The Company has applied the estimated useful lives as specified in Schedule II of the Companies Act 2013 and calculated the depreciation as per the Writen Down Value (WDV) method. Depreciation on new assets acquired during the year is provided at the rates applicable from the date of acquisition to the end of the financial year. In respect of the assets sold during the year, depreciation is provided from the beginning of the year till the date of its disposal.

Intangible assets are amortised on a straight-line basis over the estimated useful life as specified in Schedule II of the Companies Act 2013. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss. In respect of the assets sold during the year, amortisation is provided from the beginning of the year till the date of its disposal.

The estimated useful lives of assets are as follows:
Useful life of Property, Plant and Equipments

Category	Useful life
Computer & Laptop	3 years
Furniture & Fittings	10 years
Office Equipments	5 years
Plant & Machinery	15 years
Vehicles	8 years

(v) Investments:

Investment are either classified as current or non-current based on management's intention at the time of purchase. Current investment is carried at the lower of cost or fair value of each investment individually Long-term investment are carried at cost less provision recorded to recognize any decline, other than temporary, in the carrying value of each investment.

(vi) Employee Benefits:

The company provides for the various benefits plans to the employees. These are categorized into Defined Benefits Plans and Defined Contributions Plans. Defined contribution plans includes the amount paid by the company towards the liability for Provident fund to the employees provident fund organization and Employee State Insurance fund in respect of ESI and defined benefits plans includes the retirement benefits.

The benefits payable under this plan are governed by "Gratuity Act 1972". Under the Act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age (for details refer Annexure-45)

Liabilities for short term employee benefits are measured at undiscounted amount of the benefits expected to be paid and charged to Statement of Profit & Loss in the year in which the related service is rendered.

The Company operates a leave benefit scheme which is non-vesting and non-accumulating in nature. Employees are not entitled to carry forward unutilized leave beyond the stipulated period, nor are they entitled to cash compensation for unutilized leave upon separation from service.

(vii) Impairment of assets:

The Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognised wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. Reversal of impairment loss is recognised immediately as income in the profit and loss account.

(viii) Taxes on Income:

Income Tax expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" for both Current Tax and Deferred Tax stated below:

A. Current Tax:

Provision for current tax is made in accordance with the provisions of the Income Tax Act, 1961.

B. Deferred Tax:

Deferred tax is recognised, subject to the consideration of prudence, as the tax effect of timing difference between the taxable income and accounting income computed for the current accounting year using the tax rates and tax laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax assets are recognised and carried forward to the extent that there is a reasonable certainty, except arising from unabsorbed depreciation and carried forward losses, that sufficient future taxable income will be available against which such deferred tax assets can be realised.

(ix) Provisions and Contingent Liabilities:

A provision is recognised if, as a result of past event, the Company has a present legal obligation that can be estimated reliably and it is probable that an outflow of economic benefit will be required to settle the obligation. Provisions are determined by the best estimate of outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

(x) Earnings Per Share:

Basic Earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit after tax by the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as at the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

(xi) Operating Leases

Lease where the Lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating lease. Operating lease payments are recognized as an expense in the Profit and Loss Account on a straight-line basis.

(xii) Cash and Cash Equivalents:

Cash and cash equivalents comprise cash and cash deposits with banks. The Company considers all highly liquid investments with a original maturity at a date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents. Other deposits with bank represents investments with a original maturity at a date of purchase between 3 months and 12 months.

(xiii) Foreign Currency Transactions

In preparing financial statements of the company, transactions in currencies other than the functional currency are recorded at the rate of exchange Prevailing on the date of transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the end of reporting period. Non monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Exchange differences arising on the settelment of monetary items, and on retranslation of monetary items are included in the statement of profit and loss for the period Exchange differences arising on retranslation on non-monetary items carried at fair value are included in statement of profit and loss for the period except for differences arising on the retranslation of non-monetary items in respect of which gains and losses are recognised directly in other comprehensive income.

Foreign Currency inflow and outflow for relevant financial year are as under:

Foreign Currency	USD	INR
Inflow	22,190.00	19,02,348.70
Outflow	15,63,715.00	13,90,03,480.00

(xiv) Inventories

Stock of Raw Materials, components and other stocks are valued At Cost (FIFO Basis) (net off CENVAT & GST wherever applicable) Finished products including traded goods and work-in-process are valued at lower of cost or net realizable value.

(xv) Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take Substantial period of time to get ready for their intended for use. Other income earned on the temporary investment of specific borrowing pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing cost recognised in profit and loss in the period in which they are incurred.

(xvi) Segment Reporting

Company is engaged in a single line of business, namely NFP Sampoorna Foods Limited is engaged in the processing, packaging, trading, marketing, and distribution of premium dry fruits, nuts, and healthy food products under the FMCG/ food processing sector, which constitutes a single reportable operating segment.

Accordingly, in terms of the requirements of Indian Accounting Standard (Ind AS) 108 – Operating Segments, the Company is not required to disclose separate segment-wise financial information, as there is only one reportable operating segment. Further, all the non-current operating assets of the Company are located in India and the Company does not have any reportable geographical segments requiring separate disclosure.

(xvii) Events Occurring After the Balance Sheet Date

Subsequent to the balance sheet date, the equity shares of the Company were listed on NSE on 25.05.2026. The listing occurred after 31 March 2026 and, accordingly, has not resulted in any adjustment to the amounts recognised in these financial statements for the year ended 31 March 2026. The event has been disclosed as a material non-adjusting event occurring after the reporting period. Subsequent to the balance sheet date, the Company completed its Initial Public Offering (IPO), pursuant to which 44,60,000 equity shares of ₹55 each were allotted. The equity shares of the Company were listed on NSE SME Portal on 25.05.2026. Since the transaction occurred after the reporting period, no adjustment has been made in these financial statements for the year ended 31 March 2026.

B - OTHER STATUTORY DISCLOSER REQUIREMENTS

- The company has not being declared wilful defaulter by the bank or financial institution or other lenders.
- The company does not have any pending charge/ Satisfaction to be registered with Ministry of Corporate Affairs
- The Company does not have any layer of companies.
- The Company does not have any relationship with any Struck off Companies
- During the Year under consideration the company has not traded or invested in any Crypto Currency or Virtual Currency.

- To the best of our information and record with us we declare that no proceedings have been initiated during the year or pending against the company for holding any benami Property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and the rules made thereunder.
- To the best of our knowledge the company has not advanced or loaned or invested money as intermediary for the ultimate benefit of the any ultimate beneficiary.
- To the best of our knowledge the company has not received any money as advance or loan or investment as intermediary of the ultimate benefit of the any ultimate beneficiary.

C - OTHER DISCLOSURES

C-1 CORPORATE SOCIAL RESPONSIBILITY (CSR)

AS PER PROVISION OF SECTION 135(1) OF COMPANIES ACT, 2013 CSR IS NOT APPLICABLE

C-2 DETAILED DISCLOSURES OF GRATUITY

I. ASSUMPTIONS:	As at March 31, 2026 (₹ in Lakhs)
Discount Rate	7.15%p.a.
Salary Escalation	8.00%p.a.
Expected Return on Plan Asset	N.A.
Withdrawal Rates	10.00%
Mortality Rate	IALM (2012-14) Ultimate
Retirement Age	60 years

II. FUNDED STATUS OF THE PLAN:	As at March 31, 2026 (₹ in Lakhs)
Present Value of Unfunded Obligations	-
Present Value of Funded Obligations	8.06
Fair Value of Plan Assets	-
Unrecognized Past Service Cost	-
Unrecognised Asset due to Limit in Para 58(B)	-
Net Liability/(Asset)	**8.06**

III. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION	As at March 31, 2026 (₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the year	3.32
Transfer in/(out) obligation	-
Current Service Cost	3.85
Interest Cost	0.22
(Benefit paid)	-
Actuarial (gains)/losses on obligations	0.67
Present value of benefit obligation as at the end of the year	**8.06**

IV. RECONCILIATION OF AMOUNTS RECOGNISED IN BALANCE SHEET	As at March 31, 2026 (₹ in Lakhs)
Balance Sheet (Asset)/Liability, Beginning of Period	-
Total Expense/(Income) Recognised in Profit & Loss	8.06
Acquisition/Business Combination/Divestiture	-
Benefit Payouts	-
Balance Sheet (Asset)/Liability, End of Period	**8.06**

RELATED PARTY TRANSACTION

Name of the Related	Relationship	
	As at 31st March 2026	As at 31st March 2025
PRAVEEN GOEL	Director	Director
YASH VARDHAN GOEL	Managing Director	Managing Director
ANIL KUMAR GUPTA (Share holder)	Relative of Director	Relative of Director
NISHA GUPTA (Share holder)	Relative of Director	Relative of Director
SANJAY KUMAR GARG	-	-
SUDHANSHU SHEKHAR THAKUR	-	-
ANJU GOEL	Whole Time Director	Whole Time Director
ANIL KUMAR GUPTA	CFO	CFO
BABLI	C.S	C.S
YASHITA VASAN	-	C.S
RAJESH ARORA	Independent Director	Independent Director
ANKUR SHARMA	Independent Director	Independent Director
Mahesh Chandra Goel (Share holder)	Relative of Director	Relative of Director
YASHVARDHAN FOODS INDUSTRIES (Partnership Firm)	-	Partnership in which director is partner (Yashvardhan Goel & Praveen Goel)
YASHVARDHAN FOODS INDUSTRIES PRIVATE LIMITED	Wholly owned Subsidiary Company	-

Transactions carried out with related parties referred to in (1) above, in ordinary course of business: (Amount in Lakhs)

Particulars	Name of the Related Parties	For the period 01.04.2025 to 31.03.2026	For the period 01.04.2024 to 31.03.2025
KMP Salary Expenses	YASH VARDHAN GOEL	12.00	-
KMP Salary Expenses	ANJU GOEL	6.00	-
Sales Including GST	YASHVARDHAN FOODS INDUSTRIES	-	954.13
Purchases Including GST	YASHVARDHAN FOODS INDUSTRIES	-	33.86
Job Work Expenses Including GST	YASHVARDHAN FOODS INDUSTRIES	-	13.30
Loan taken	PRAVEEN GOEL	150.00	123.00
Loan taken	YASH VARDHAN GOEL	-	-
Loan Paid	PRAVEEN GOEL	150.00	192.12
Loan Paid	YASH VARDHAN GOEL	-	16.18
Director Sitting Fees	RAJESH ARORA	0.85	1.00
Director Sitting Fees	ANKUR SHARMA	0.50	0.50
Relative of KMP Salary Payable	Anil Kumar Gupta	11.28	-
Relative of KMP Salary Payable	NISHA GUPTA	6.00	
KMP Salary Expenses	Babli	6.14	4.14
KMP Salary Expenses	YASHITA VASAN	-	2.12
KMP Salary Expenses	ANIL KUMAR GUPTA	14.20	11.06
Rent Paid	YASHVARDHAN FOODS INDUSTRIES PRIVATE LIMITED	71.00	-
Advance against rent	YASHVARDHAN FOODS INDUSTRIES PRIVATE LIMITED	33.92	-
Investment	YASHVARDHAN FOODS INDUSTRIES PRIVATE LIMITED	320.00	-
Preferential Share allotment	YASH VARDHAN GOEL (476280 Equity share of FV Rs. 10/- issued at 16.21 (premium Rs. 6.21)	77.20	-
Preferential Share allotment	PRAVEEN GOEL (1261043 Equity share of FV Rs. 10/- issued at 16.21 (premium Rs. 6.21)	204.41	-
Preferential Share allotment	MAHESH GOYAL (236805 Equity share of FV Rs. 10/- issued at 16.21 (premium Rs. 6.21)	38.39	-

Related Party Outstanding Balance as at end:

Particulars	Name of the Related Parties	For the period 01.04.2025 to 31.03.2026	For the Year ended 31st March, 2025
Partner's Remuneration Payable	YASH VARDHAN GOEL	1.98	-
Directors's Remuneration Payable	ANJU GOEL	0.98	-
Partner Loan	PRAVEEN GOEL	-	-
Partner Loan	YASH VARDHAN GOEL	-	-
Advance From Customers	YASHVARDHAN FOODS INDUSTRIES	-	-
Debtors	YASHVARDHAN FOODS INDUSTRIES PRIVATE LIMITED	(148.53)	(148.53)
Director Sitting Fees Payable	RAJESH ARORA	-	0.90
Director Sitting Fees Payable	ANKUR SHARMA	-	0.45
Relative of KMP Salary Payable	Anil Kumar Gupta	0.88	
Relative of KMP Salary Payable	NISHA GUPTA	0.50	
KMP Salary Payable	ANIL KUMAR GUPTA	1.01	0.67
KMP Salary Payable	Babli	0.55	0.39

Particulars	Particulars	Current Year	Previous Year	% Change	Reason
Current ratio	Current Assets / Current Liabilities	1.60	1.29	0.24	Due to increase in Current liabilities more than Current Assets.
Debt-Equity ratio	Total Debt / Total Equity	1.04	1.26	-0.17	Due to increase in Total Equity more than Total Debt.
Debt Service Coverage ratio	EBTDA / (Interest + Repayment of Debt)	-4.13	N.A	-	-
Return on Equity ratio	PAT / Average Equity	37.76	0.30	125.88	Due to increase in PAT.
Inventory turnover ratio	Cost of Sales / Average Inventory	3.45	3.33	0.04	Due to increase in Cost Of Sales.
Trade Receivables turnover ratio	Net Credit Sales / Average Trade Receivable	11.31	3.96	1.85	Due to increase in Net Credit sales.
Trade payables turnover ratio	Net Credit Purchases / Average Trade Payables	70.45	29.89	1.36	Due to increase in Net Credit purchases.
Net capital turnover ratio	Net Sales / Capital Employed	3.80	721.82	-0.99	Due to increase in Net Sales.
Net profit ratio	Net Profit (PAT) / Net Sales	9.75	7.56	0.29	Due to increase in Net Profit(PAT) and Net Sales.
Return on Capital employed	EBIT / Capital Employed	39.10	48.80	-0.20	Due to increase in EBIT.
Return on investment	Net Profit after Tax / Average Total Assets	7.17	0.10	68.72	Due to increase in Net Profit after Tax and Average Total Assets.

INDEPENDENT AUDITORS' REPORT

(On The Accounts of Company for the Year Ended 31st March, 2026)

TO
THE MEMBERS,
NFP SAMPOORNA FOODS LIMITED,
(Formerly Known as Nut and Food Processor)

Ground Floor, B-3A & B-3B, Plot No. 70, Najafgarh Road Industrial Area, Rama Road, Kirti Nagar, New Delhi-110015

REPORT ON THE AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS

Opinion

We have audited the accompanying Consolidated financial statements of **NFP SAMPOORNA FOODS LIMITED (The" Group company")**, which comprise the Consolidated Balance Sheet as at 31st March 2026, and the Consolidated Statement of Profit and Loss for the year then ended, Consolidated Cash Flow Statements for the year then ended and notes to the Consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit for the year ended on that date and cash flow statement on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the Consolidated financial statements 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 together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated financial statements of the current period. These matters were addressed in the context of our audit of the Consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The Group include Yashvardhan Food Industries Private Limited ("YFIPL"), a subsidiary whose financial statements have been audited by another independent auditor. As at and for the year ended 31 March 2026, YFIPL contributed approximately 16.50% of the Group's consolidated net assets, 1.69% of the Group's consolidated revenue and -9.55% of the Group's consolidated profit. Considering the significance of the component to the consolidated financial statements and the involvement of a component auditor, we considered this matter to be one of the most significant in our audit of the consolidated financial statements.

How our audit addressed the Key Audit Matter

Our audit procedures included, among others, evaluating the competence and independence of the component auditor, obtaining an understanding of the scope of the audit performed by the component auditor, reviewing the component auditor's communications and audit documentation as considered necessary, and assessing whether the audit evidence obtained was sufficient and appropriate for the purposes of our audit of the consolidated financial statements. We also evaluated the appropriateness of the consolidation adjustments and disclosures relating to the subsidiary in the consolidated financial statements.

Information other than the Consolidated financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the Consolidated financial statements and our auditor's report thereon.

Our opinion on the Consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone Consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated financial statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated financial statements that give a true and fair view of the financial position, financial performance of the Company and cash flow for the year ended in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The company Board of director are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of the Consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements 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 these Consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the Consolidated financial statements, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company's ability 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 Consolidated financial statements 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 Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143(3) of the Act, we report that:
    a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
    b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
    c) The Balance Sheet, the Statement of Profit and Loss dealt with by this report are in agreement with the books of account.

d) In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of written representations received from the directors as on 31st March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026, from being appointed as a director in terms of Section 164(2), of the Act.

f) With respect to the adequacy of the internal financial controls with reference to Standalone Consolidated financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting; and

g) With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act; and

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses; and

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend has been declared or paid during the year by the company.

vi. Based on our examination, the company, has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except in respect of maintenance of property, plant and equipment records wherein the accounting software did not have the audit trail feature enabled throughout the year. Further, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

FOR AJAY K. KAPOOR & COMPANY
CHARTERED ACCOUNTANTS,
FRN-013788N

PLACE: GHAZIABAD
DATE: June 10, 2026

UDIN: 26092423GKXQKK4873

Sd/-
AJAY KAPOOR
(PARTNER)
M. NO. 092423

ANNEXURE B" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of NFP SAMPOORNA FOODS LIMITED of even date)

[Report on the Internal Financial Controls over financial reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")]

We have audited the internal financial controls over financial reporting of **NFP SAMPOORNA FOODS LIMITED** ("the Group Company") as at March 31, 2026, in conjunction with our audit of the Standalone Consolidated financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The board of directors of the Group Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Group Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Group Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the Standalone Consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Group Company's internal financial control system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Group Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A Group Company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Group Company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Group Company are being made only in accordance with authorizations of management and directors of the Group Company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Group Company's assets that could have a material effect on the Standalone Consolidated financial statements.

Inherent Limitations of internal financial controls over financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and according to the information and explanations given to us, the Group Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Group Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Ajay K. Kapoor & Group Company
Chartered Accountants,
FRN : 013788N

Place: Ghaziabad
Date: June 10, 2026

UDIN: 26092423GKXQKK4873

Sd/-
(Ajay Kapoor)
FCA
M. No. : 092423

CONSOLIDATED BALANCE SHEET AS AT 31st March, 2026

(in ₹ 'Thousands)

	PARTICULARS	Note No.	As at 31.03.2026	As at 31.03.2025
EQUITY & LIABILITIES				
1)	**Shareholders' Funds**			
	Share Capital	3	81,741.280	62,000.000
	Reserve & Surplus	4	86,018.723	28,501.421
			167,760.003	90,501.421
2)	Share Application Money (pending allotment)		-	-
3)	**Non-current Liabilities**			
	Long Term Borrowing	5	131,413.589	2,211.871
	Deferred Tax Liabilities (net)	6	-	-
	Other Long Term Liabilities	7	-	-
	Long Term Provisions	8	778.949	-
			132,192.538	2,211.871
4)	**Current Liabilities**			
	Short Term Borrowings	9	156,093.180	111,377.933
	Trade Payables	10		
	- dues of micro and small enterprises		4,285.003	6,475.869
	- dues other than micro and small enterprises		715.786	199.300
			5,000.789	6,675.169
	Other Current Liabilities	11	64,990.244	50,158.522
	Short Term Provisions	12	7,161.103	950.827
			233,245.316	169,162.451
	TOTAL		533,197.857	261,875.743
ASSETS				
1)	**Non-current Assets**			
	Property, Plant and Equipment & Intangible Assets	13		
	Property, Plant and Equipment		143,559.980	42,148.176
	Intangible Assets		38,520.571	-
	Capital Work in Progress		-	-
			182,080.551	42,148.176
	Non-Current Investments	14	-	-
	Deferred Tax Assets (net)	15	2,066.191	180.499
	Long Term Loans & Advances	16	-	-
	Other Non-Current Assets	17	3,076.560	1,014.000
			187,223.302	43,342.675
2)	**Current Assets**			
	Current Investments	18	-	-
	Inventories	19	126,909.606	78,149.900
	Trade Receivables	20	56,663.862	20,182.192
	Cash & Cash Equivalents	21	10,720.919	4,361.100
	Short Term Loans & Advances	22	111,823.041	113,956.083
	Other Current Assets	23	39,857.126	1,883.793
			345,974.555	218,533.068
	TOTAL		533,197.857	261,875.743
Significant Accounting Policies		**34**		

The accompanying Notes form an integral part of the Financial Statements.

For Ajay K. Kapoor & Company
(Chartered Accountants)
FRN : 013788N
Peer Review Certificate No. 016088

For & On Behalf of Board of Directors
For NFP Sampoorna Foods Limited

Sd/-
CA Ajay K. Kapoor
(Partner)
Membership No. 092423

Sd/-
(Whole Time Director)
Anju Goel
DIN : 02525953

Sd/-
(Managing Director)
Yash Vardhan Goel
DIN :10425908

Sd/-
(Company Secretary)
Babli

Sd/-
(Chief Financial Officer)
Anil Kumar Gupta

Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March, 2026

(in ₹ 'Thousands)

PARTICULARS	Note No.	For the year ended 31.03.2026	For the year ended 31.03.2025
REVENUE			
Revenue from Operations	24	510,611.007	356,367.419
Other Incomes	25	909.307	1,206.746
Total Income		**511,520.314**	**357,574.165**
EXPENSES			
Cost of Materials Consumed	26	242,994.258	146,362.440
Purchases of Stock-in-Trade	27	148,198.362	129,740.119
Changes in inventories of Finished Goods,WIP & Stock-in-Trade	28	-36,367.582	-15,526.527
Employees Benefit Expenses	29	28,202.950	22,915.500
Finance Expenses	30	19,027.942	9,210.540
Depreciation & Amortisation Expense	13	13,926.517	3,050.814
Other Expenses	31	35,174.566	25,784.866
Total Expenses		**451,157.012**	**321,537.752**
Profit/(Loss) before Exceptional, Extraordinary items & Taxes		**60,363.301**	**36,036.413**
Exceptional items		-	-
Extraordinary Items		-	-
Profit/(Loss) before Tax Expense		**60,363.301**	**36,036.413**
Current Tax		16,906.483	9,338.749
Deferred Tax		-1,885.692	-238.644
Provision For Previous Year Tax		84.544	-
Profit/(Loss) for the Year		**45,257.967**	**26,936.308**
Earning Per Equity Share	32		
Basic		5.893	4.345
Diluted		5.893	4.345
Significant Accounting Policies	34		
The accompanying Notes form an integral part of the Financial Statements.			

For Ajay K. Kapoor & Company
(Chartered Accountants)
FRN : 013788N
Peer Review Certificate No. 016088

Sd/-
CA Ajay K. Kapoor
(Partner)
Membership No. 092423

Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

For & On Behalf of Board of Directors
For NFP Sampoorna Foods Limited

Sd/-
(Whole Time Director)
Anju Goel
DIN : 02525953

Sd/-
(Managing Director)
Yash Vardhan Goel
DIN :10425908

Sd/-
(Company Secretary)
Babli

Sd/-
(Chief Financial Officer)
Anil Kumar Gupta

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST. MARCH, 2026

(in ₹ 'Thousands)

	Particulars		Year Ended	
			31st March, 2026	31st March, 2025
A	**Cash flow from Operating Activities**			
	Net Profit for the year before taxation		60,363.301	36,036.413
	Add/ (Deduct):			
	(a)	Depreciation / amortisation for the year	13,926.517	3,050.814
	(b)	Finance Charges	18,992.255	9,210.540
	(c)	Interest Income	-154.438	-
	Operating Cash Profit before Working Capital Changes		93,127.635	48,297.767
	(a)	(Increase)/Decrease in Non Current Investment	-	-
	(b)	(Increase)/Decrease in Trade Receivables	-32,832.623	-10,309.268
	(c)	(Increase) / Decrease in other Current Assets	-36,534.127	1,120.655
	(d)	(Increase) / Decrease in Inventories	-46,259.262	-10,014.317
	(e)	(Increase) / Decrease in Short Term Loans & Advances	4,819.098	-46,204.104
	(f)	(Increase) / Decrease in Non-Current Assets	-128.632	-276.000
	(g)	Increase / (Decrease) in other current liabilities	13,784.024	40,605.688
	(h)	Increase/(Decrease) in Trade and Other Payables	-16,997.905	4,916.173
	Cash Inflow from Operations		-21,021.793	28,136.594
	Deduct:			
	Appropriations			
	Direct Taxes Paid		11,157.801	14,930.050
	Net Cash Inflow from Operating Activities (A)		-32,179.594	13,206.544
B	**Cash Flow from Investing Activities**			
	Inflow:			
	(a)	Repayment of Loans Advanced	146,148.661	
	(b)	Sale of Fixed Assets	-	114.270
	(C)	Interest Income	154.438	
			146,303.099	114.270
	Outflow:			
	(a)	Purchase of Fixed Assets (including Capital Advances)	115,338.321	31,363.152
	(b)	Capital Work In Progress	38,520.571	-
	Net Cash (Outflow) from Investing Activities (B)		-7,555.793	-31,248.882
C	**Cash Flow from Financing Activities**			
	Inflow:			
	(a)	Increase in Share Capital	-	-
	(b)	Security Premium of issue of Share Capital	-	-
	(c)	Long Term Provisions during the year (net)	778.949	-
	(d)	Short term Loans availed during the year(net)	1,841.719	50,631.778
			2,620.668	50,631.778
	Outflow:			
	(a)	Long Term Loans paid during the year (net)	-61,795.031	22,372.501
	(b)	Short term Loans paid during the year(net)	-	-
	(c)	Interest paid on loans borrowed	18,992.255	9,210.540
	Net Cash Inflow from Financing Activities (C)		45,423.444	19,048.737
D	**Change in currency fluctation reserve arising on consolidation**			-
	Net Increase / (Decrease) in Cash/Cash Equivalents (A+B+C)		5,688.057	1,006.399
	Add: Cash/Cash Equivalents acquired through business acquisition		671.777	
	Add: Balance of Cash/Cash Equivalents at the beginning of the year		4,361.100	3,354.701
	Cash/Cash Equivalents at the close of the year		10,720.934	4,361.100

Note: The Cash Flow Statement have been prepared as per Indirect Method of Cashflow as per AS-3

For Ajay K. Kapoor & Company
(Chartered Accountants)
FRN : 013788N
Peer Review Certificate No. 016088

Sd/-
CA Ajay K. Kapoor
(Partner)
Membership No. 092423

Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

For & On Behalf of Board of Directors
For NFP Sampoorna Foods Limited

Sd/-
(Whole Time Director)
Anju Goel
DIN : 02525953

Sd/-
(Managing Director)
Yash Vardhan Goel
DIN :10425908

Sd/-
(Company Secretary)
Babli

Sd/-
(Chief Financial Officer)
Anil Kumar Gupta

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

1 CORPORATE INFORMATION

NFP Sampoorna Foods Limited ("the Holding Company") was incorporated on 13 December 2023 under the provisions of the Companies Act, 2013 and has its registered office at Ground Floor, Pvt. No. B3A & B3B, Plot No. 70, Rama Road, Najafgarh Road Industrial Area, New Delhi – 110015. The Holding Company was formed pursuant to the conversion of the erstwhile partnership firm, M/s Nut and Food Processor, into a public limited company. These Consolidated Financial Statements comprise the financial statements of NFP Sampoorna Foods Limited and its subsidiary, Yashvardhan Food Industries Private Limited (collectively referred to as "the Group"). The Holding Company is primarily engaged in the processing and trading of cashew nuts, including the processing of raw cashew nuts into finished cashew kernels in various flavours. The Group also imports raw cashew nuts and cashew husk from African countries. Cashew husk is supplied to various tanning industry units in India. Through its consolidated operations, the Group is engaged in the processing, trading, import and sale of cashew-related products.The accompanying Consolidated Financial Statements have been prepared by consolidating the financial statements of the Holding Company and its subsidiary in accordance with the applicable provisions of the Companies Act, 2013 and the applicable Accounting Standards (AS).

Yashvardhan Food Industries Private Limited is a wholly owned subsidiary of NFP Sampoorna Foods Limited having Regd Office at E-37, Kirti Nagar, New Delhi,India, 110015. The transactions between the Holding Company and the subsidiary have been eliminated in the preparation of these Consolidated Financial Statements in accordance with the applicable Accounting Standards.

2 The previous years' figures have been recasted, regrouped and re-classified wherever necessary to confirm to the current year presentation.

3 SHARE CAPITAL

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Authorised Capital		
14300000 Equity Shares of Rs.10/-Each (Previous Year 1,00,00,000 Equity Shares of Rs.10/-Each)	1,43,000.000	1,00,000.000
Issued, Subscribed & Paid-up Capital		
8174128 Equity Shares of Rs.10/-Each (Previous Year 6200000 Equity Shares of Rs.10/-Each)	81,741.280	62,000.000
	81,741.280	62,000.000
Reconciliation of number of shares outstanding at the beginning & at the end of reporting period-		
Number of shares outstanding as at the beginning of the year	62,00,000	62,00,000
Add : Number of shares allotted during the year	19,74,128	-
Number of shares outstanding as at the end of the year	81,74,128	62,00,000

Note: During the Financial Year 2025–26, NFP Sampoorna Foods Limited acquired control of Yashvardhan Food Industries Private Limited pursuant to a Share Swap Arrangement. As consideration for the acquisition, the Holding Company allotted 19,74,128 equity shares of ₹10 each at an issue price of ₹16.21 per share (including a securities premium of ₹6.21 per share) to the shareholders of Yashvardhan Food Industries Private Limited in accordance with the approved Share Swap Agreement.

For the purpose of preparing these Consolidated Financial Statements, the investment in Yashvardhan Food Industries Private Limited recorded in the standalone financial statements of the Holding Company has been eliminated against the corresponding equity of the subsidiary in accordance with the principles of consolidation prescribed under the applicable Accounting Standards.

Details of Shareholders holding more than 5% shares in the company-

Name of Shareholder	Current Year		Previous Year	
	No. of Shares	%age	No. of Shares	%age
1 Mr. Praveen Goel	4373513	53.50%	3112470	38.08%
2 Mr. Yash Vardhan Goel	3563310	43.59%	3087030	37.77%

Shares held by the promoters at the end of the year-

Name of Promoters	Current Year		Previous Year	
(% Change During the Year)	No. of Shares	%age	No. of Shares	%age
1 Mr. Praveen Goel	4373513	53.504%	3112470	38.077%
2 Mr. Yash Vardhan Goel	3563310	43.593%	3087030	37.766%
3 Miss Anju Goel	100	0.001%	100	0.001%

4	Miss Nisha Gupta	100	0.001%	100	0.001%
5	Mr. Anil Kumar Gupta	100	0.001%	100	0.001%
6	Mr. Sanjay Kumar Garg	100	0.001%	100	0.001%
7	Mr. Sudhanshu Shekhar Thakur	100	0.001%	100	0.001%

4 RESERVES & SURPLUS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Securities Premium Reserve		
Opening Balance	-	-
Add : Additions	12,259.335	-
Less : Deduction/Appropriations	-	-
Closing Balance	12,259.335	-
Surplus/(Deficit) in the Statement of Profit & Loss		
Opening Balance	28,501.421	1,710.36
Add : Profit/(Loss) for the year	45,257.967	26,936.308
Less : Deduction/Appropriations		145.249
Closing Balance	73,759.388	28,501.421
	86,018.723	28,501.421

Note: During the Financial Year 2025–26, the Company allotted 19,74,128 Equity Shares of ₹10 each to the shareholders of Yashvardhan Food Industries Private Limited pursuant to a Share Swap Agreement, to acquire 100% shareholding of M/s Yashvardhan Foods Private Limited. The shares were issued at a price of ₹16.21 per share, comprising a face value of ₹10 per share and a securities premium of ₹6.21 per share. Consequently, an amount of ₹1,22,59,335 (19,74,128 shares × ₹6.21 per share) was credited to the Securities Premium Account during the year. The valuation of the shres of both of the companies has been taken as per valuation report of registered valuer.

5 LONG TERM BORROWINGS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Unsecured		
From Banks		
Axis Bank Limited	-	1,031.630
IDFC First Bank Limited	-	212.007
Kotak Mahindra Bank	-	208.783
From NBFC's/FI's		
Bajaj Finance Limited		226.473
Clix Capital Serives Private Limited	-	141.809
Kisetsu Saison Finance (India) Private Limited	-	108.168
L&T Finance Limited	-	142.407
Poonawalla Fincorp Limited	-	140.594
SSA Finserve Private Limited	33,333.334	-
	33,333.334	2,211.871
Note: Details of repayment & other information is enclosed in annexure 33		
Secured		
From Bank		
Term Loan for Project from Au Small Bank-353	85,601.302	-
From NBFC/FI		
Kotak Prime Ltd Auto Loan	1,175.845	-
	86,777.147	

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Loans & Advances From Related Parties		
Praveen Goel	9,940.625	-
Yashvardhan Goel	1,006.892	-
Mahesh C Goel	355.590	-
	-	-
	11,303.108	-
	1,31,413.589	2,211.871

Details of Current & Non-Current Portion of Long Term Borrowings

Particulars	Total amount due as at 31.03.2026	Due within 12 months (Current)	Due after 12 months (Non-Current)
From Bank			
Axis Bank Limited	-	-	-
IDFC First Bank Limited	-	-	-
AU Small Finance Bank	17,772.394	17,772.394	-
Term Loan for Project from Au Small Bank-353	95,000.000	9,398.698	85,601.302
From NBFC/FI			
Bajaj Finance Limited	119.857	119.857	-
Clix Capital Serives Private Limited	71.436	71.436	-
Kisetsu Saison Finance (INDIA) Private Limited	108.168	108.168	-
L&T Finance Limited	-	-	-
Poonawalla Fincorp Limited	140.594	140.594	-
SSA Finserve Private Limited	35,000.000	1,666.666	33,333.334
Kotak Prime Ltd Auto Loan	1,500.906	325.061	1,175.845
Total	1,49,713.355	29,602.874	1,20,110.481

Note: Details of repayment & other information is enclosed in annexure 33

Detail of interest rate as below

Axis Bank Limited	-	16.50%
IDFC First Bank Limited	-	16.40%
AU Small Finance Bank Ltd	-	8.75%
Term Loan for Project from Au Small Bank-353	8.75%	8.75%
Bajaj Finance Limited	-	17.00%
Clix Capital Serives Private Limited	-	18.00%
Kisetsu Saison Finance (INDIA) Private Limited	-	18.00%
L&T Finance Limited	-	18.00%
Poonawalla Fincorp Limited	-	17.00%
SSA Finserve Private Limited	12.00%	-
Kotak Prime Ltd Auto Loan	9.26%	

6 DEFERRED TAX LIABILITIES (NET)

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Difference in residual value of assets as per Companies Act 2013 & Income Tax Act 1961 & other timing differences like provisions	**-**	-
Effective tax rate applicable on the company	**25.17**	**25.17**
Tax effect on the above timing difference	**-**	-

7 OTHER LONG TERM LIABILITIES **NIL** **NIL**

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

8 LONG TERM PROVISIONS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Provision for Gratutiy (as per Acturial report)	778.949	-
	778.949	-

9 SHORT TERM BORROWINGS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Loans Repayable on Demand - Secured		
Working Capital Limit		
AU Small Finance Bank	-	17,875.256
AU Small Finance Bank O.D.	147.854	-
HDFC Bank Limited - CC Limit	-	60.479
Kotak Mahindra Bank Adhoc C.C.Limit	8,000.000	-
Kotak Mahindra Bank Limited - CC Limit	77,479.521	59,098.759
Kotak Mahindra Bank Limited - WCDL Limit	35,000.000	-
	1,20,627.375	77,034.494
Unsecured from Financial Institutions		
Aditya Birla Capital Limited	2,000.000	-
Godrej Finance Limited	3,862.931	-
	5,862.931	-
	1,26,490.306	77,034.494

Note: The above credit facilities are secured by way of hypothecation of the current assets of the group company. It is further secured by way of equitable mortgage of immovable properties in the name of the group company and in the names of the directors and their relatives, and is additionally secured by the personal guarantees of the directors."

The group company has working capital limit and is required to submit the statements with banks and other financial institutions and there is no major deviation with financial statements submitted to the bank or financial institution.

Detail of interest rate as below

AU Small Finance Bank	8.75%	8.75%
Kotak Mahindra Bank Ltd	8.35%	8.35%
HDFC Bank Limited	-	9.20%
Kotak Mahindra Bank Limited - WCDL Limit	8.00%	-
AU Small Finance Bank O.D.	9.00%	-
Kotak Mahindra Bank Limited - CC Adhoc	8.75%	-
Aditya Birla Capital Limited	15.00%	-
Godrej Finance Limited	15.50%	-
Current Maturities of Long Term Debts		
From Bank		
Axis Bank Limited	-	817.062
IDFC First Bank Limited	-	1,168.969
Indusind Bank Limited	-	767.592
Kotak Mahindra Bank	-	1,158.032
AU Small Finance Bank (Holding Company)	17,772.394	361.206
AU Small Finance Bank (Subsidiary Compny)	9,398.698	
From NBFC		
Bajaj Finance Limited	119.857	585.636
Clix Capital Serives Private Limited	71.436	1,137.911
Kisetsu Saison Finance (India) Private Limited	108.168	770.870

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

L&T Finance Limited	-	765.315
Poonawalla Fincorp Limited	140.594	25,000.000
SSA Finserve Private Limited	1,666.666	1,810.846
Kotak Prime Ltd Auto Loan	325.061	-
	29,602.874	34,343.439
	1,56,093.180	1,11,377.933

Note: Details of rate of interest is enclosed in annexure 33

10 TRADE PAYABLES

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Dues of micro and small enterprises	4,285.003	6,475.869
Dues other than micro and small enterprises	715.786	199.300
	5,000.789	6,675.169

Trade payable ageing schedule as on 31.03.2026

Particulars	MSME	Others	Disputed Dues-MSME	Disputed Dues-Others
Outstanding for following periods from due date of payment				
Unbilled	-	-	-	-
Less than 1 year	3,723.003	715.786	-	-
1-2 year	562.000	-	-	-
2-3 year	-	-	-	-
More than 3 year	-		-	-
Total	4,285.003	715.786	-	-

Trade payable ageing schedule as on 31.03.2025

Particulars	MSME	Others	Disputed Dues-MSME	Disputed Dues-Others
Outstanding for following periods from due date of payment				
Unbilled	-	-	-	-
Less than 1 year	6,475.869	199.300	-	-
1-2 year	-	-	-	-
2-3 year	-	-	-	-
More than 3 year	-	-	-	-
Total	6,475.869	199.300	-	-

Particulars	As at 31st March, 2026	As at 31st March, 2025
Under the Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED') which came into force from 2 October 2006, certain disclosures are required related to MSME. On the basis of the information and records available with the Company, following are the details of dues:	-	-
- the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;	4,285.003	6,475.869
- the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
- the amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
- the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

- the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

11 OTHER CURRENT LIABILITIES

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Statutory Dues Payable		
EPF Payable	143.251	146.767
ESIC Payable	40.466	18.902
LWF Payable	23.004	18.144
GST RCM Payable	116.390	34.146
TDS & TCS Payable	358.513	272.161
	681.624	490.120
Expenses Payable		
Expenses Payable	17.283	-
Wages & Salary Payable	1,737.164	860.047
Interest accrued but not due	1,023.789	715.947
Pest Management Services Payable	-	14.000
Staff & Labour Welfare Payable	32.887	11.902
Audit Fee Payable	911.000	135.000
Board Meeting Fee Payable	-	135.000
Electricity Expenses Payable	328.345	92.467
Loan Processing Fees Payable	-	34.417
Provision for Gratuity (on the basis of Acturial report)	27.398	-
Praveen Goel Imprest	304.009	-
Legal & Professional Expenses Payable	-	31.500
	4,381.875	2,030.280
Other Payables		
Advance from customer	59,926.745	47,638.122
	59,926.745	47,638.122
	64,990.244	50,158.52

12 SHORT TERM PROVISIONS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Provision For Income Tax Current Year (net off Advance Tax & TDS/TCS	7,161.103	950.827
	7,161.103	950.827

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Schedule No : 13

(Amount in '000)

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Life as per Co. Act, 2013	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Used during the year	Dep for the Year 2025-26	WDV as on 31st Mar 2026
(A) PLANT & MACHINERY									
1-Jul-2025	RAW CASHEW CUTTING MACHINE	275.000	15	13.750	261.250	18.10%	0.75	37.236	237.764
1-Jul-2025	RAW CASHEW CUTTING MACHINE	275.000	15	13.750	261.250	18.10%	0.75	37.236	237.764
1-Jul-2025	RAW CASHEW CUTTING MACHINE	35.000	15	1.750	33.250	18.10%	0.75	4.739	30.261
1-Jul-2025	RAW CASHEW CUTTING MACHINE	260.000	15	13.000	247.000	18.10%	0.75	35.205	224.795
1-Jul-2025	ALUMINIUM TRAY	180.000	15	9.000	171.000	18.10%	0.75	24.373	155.627
1-Jul-2025	BORMA SET WITH TROLLY	421.778	15	21.089	400.689	18.10%	0.75	57.111	364.667
1-Jul-2025	RAW CASHEW CUTTING MACHINE 02022025	527.222	15	26.361	500.861	18.10%	0.75	71.389	455.833
1-Jul-2025	MEYER COLOR SORTER MACHINE	9661.211	15	483.061	9178.150	18.10%	0.75	1308.178	8353.033
1-Jul-2025	NANO SORTER MAYUR CASHEW GRADING MACHINE	2550.000	15	127.500	2422.500	18.10%	0.75	345.283	2204.717
1-Jul-2025	INCLINED MODULER & CONVEYAR BELT	9148.849	15	457.442	8691.407	18.10%	0.75	1238.802	7910.047
1-Jul-2025	CASHEW SCOOPING LINE	6932.620	15	346.631	6585.989	18.10%	0.75	938.713	5993.907
1-Jul-2025	CASHEW SCOOPING LINE	119.806	15	5.990	113.816	18.10%	0.75	16.223	103.583
1-Jul-2025	MEYER COLOR SORTER MACHINE	168.616	15	8.431	160.185	18.10%	0.75	22.831	145.785
1-Jul-2025	Compressor	214.867	15	10.743	204.124	18.10%	0.75	29.094	185.773
1-Jul-2025	Control Panel 30062025	18.000	15	.900	17.100	18.10%	0.75	2.437	15.563
1-Jul-2025	Finished Dryer	235.000	15	11.750	223.250	18.10%	0.75	31.820	203.180
1-Jul-2025	INCLINED MODULER & CONVEYAR BELT	457.296	15	22.865	434.431	18.10%	0.75	61.920	395.376
1-Jul-2025	Moisture Cabin 2	44.340	15	2.217	42.123	18.10%	0.75	6.004	38.336
1-Jul-2025	Piecess Separator	90.000	15	4.500	85.500	18.10%	0.75	12.186	77.814
12-Sep-2025	DRY FRUIT MEGA CUTTER	28.000	15	1.400	26.600	18.10%	0.55	2.778	25.222
1-Sep-2025	ELECTRICAL INSTALLATION WORK	529.216	15	26.461	502.755	18.10%	0.58	55.384	473.832
18-Jul-2025	LIFT PLATE	51.500	15	2.575	48.925	18.10%	0.70	6.539	44.961
25-Jul-2025	PANNEL	57.273	15	2.864	54.409	18.10%	0.68	7.073	50.200
5-Aug-2025	PLASTIC CRATE	118.000	15	5.900	112.100	18.10%	0.65	13.929	104.071
11-Jul-2025	PLASTIC CRATE	125.670	15	6.284	119.386	18.10%	0.72	16.393	109.277
21-Jul-2025	STEAM DRYER	340.000	15	17.000	323.000	18.10%	0.69	42.665	297.335
26-Jul-2025	CASHEW PEELLING MACHINE EXTEND WARRENTY	140.000	15	7.000	133.000	18.10%	0.68	17.221	122.779
31-Mar-2026	Koel Green Silent DG Set	120.000	15	6.000	114.000	18.10%	-	.000	120.000
6-Jan-2026	Brix Industries	114.000	15	5.700	108.300	18.10%	0.23	4.750	109.250
10-Jan-2026	Tin filing Machine	45.000	15	2.250	42.750	18.10%	0.22	1.786	43.214
9-Jan-2026	PLANT AND MACHINERY(CAPITAL WIP)	231.725	15	11.586	220.139	18.10%	-	.000	231.725
1-Jun-2025	PLANT AND MACHINERY - YFIPL	15586.932				18.10%		2148.776	13438.156
(B) FURNITURE & FIXTURE									
17-Nov-2025	CHAIR	79.657	10	3.983	75.674	25.89%	0.37	7.570	72.087
1-Jun-2025	OFFICE FURNITURE	130.616		6.531		18.10%		18.006	112.610
1-Jun-2025	BIKE	83.574		4.179		25.89%		16.480	67.094
(.C)COMPUTER									
1-Jun-2025	COMPUTER AND PRINTER	29.968		1.498		63.16%		14.417	15.551

(D) OFFICE EQUIPMENTS									
19-May-2025	1825 Top Discharge Industrial Air Cooler	36.000	5	1.800	34.200	45.07%	0.87	14.048	21.952
6-Jun-2025	HAVELLS COOLER KOOL BLAST 55 LTR	7.161	5	.358	6.803	45.07%	0.82	2.635	4.526
1-Jul-2025	AC	100.859	5	5.043	95.816	45.07%	0.75	34.001	66.858
7-May-2025	CCTV CAMERA	12.570	5	.629	11.941	45.06%	0.90	5.090	7.480
11-Jul-2025	COLLER	39.900	5	1.995	37.905	45.07%	0.72	12.958	26.942
19-Jul-2025	PEDESTAL FAN	42.350	5	2.118	40.232	45.07%	0.70	13.335	29.015
1-Jun-2025	MOBILE PHONE	84.968	5	4.248	80.720	45.07%	0.83	29.168	55.800
1-Jun-2025	FIRE EXTINGUSHER	2.026	5	.101	1.925	45.10%	0.83	.695	1.331
1-Jun-2025	AIR CONDITIONER	27.940	5	1.397	26.543	45.07%	0.83	9.591	18.349
1-Jun-2025	CCTV CAMERA	14.781	5	.739	14.042	45.07%	0.83	5.074	9.707
1-Jun-2025	OFFICE EQUIPMENT	16.102	5	.805	15.297	45.07%	0.83	5.527	10.575
1-Jun-2025	CCTV CAMERA-YFIPL	363.590				45.07%		124.811	238.779
1-Jun-2025	CAR	2029.094		101.455		25.89%		400.116	1628.978
1-Jun-2025	BUILDING	58748.991		2937.450		9.50%		4250.852	54498.139
1-Jun-2025	LAND	34652.934							34652.934
1-Jun-2025	CAPITAL WIP	38520.571							38520.571
	Grand Total Assets	**49664.575**		**1708.132**	**32141.810**	**9.83**	**25.86**	**11562.449**	**172563.123**
	31-Mar-2026							2,364	9,517

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Schedule No : 13

(Amount in '000)

Date of Purchase / Put to use	Particular	Original Cost (Rs)	Dep charged upto 31.03.2025	WDV as on 01.04.2025	Life as per Co. Act, 2013	Useful Life Taken	Life Used till 31/03/2026	Remaining Life	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Dep for the Year 01-04-2025 to 31-03-2026	Adjusted with Retained Earning	WDV as on 31st March 2026
(A) Plant & Machinery														
21-Dec-2023	Plastic Crate	436.485	102.015	334.470	15	15	2.28	12.72	21.824	414.661	19.31%	64.579	-	269.891
21-Dec-2023	Aluminum Tray	1,336.929	312.164	1,024.765	15	15	2.28	12.72	66.846	1,270.083	19.31%	197.881	-	826.884
21-Dec-2023	Raw Cashew Nuts Cutting Machine	2,188.563	511.014	1,677.549	15	15	2.28	12.72	109.428	2,079.135	19.31%	323.931	-	1,353.618
1-Apr-2024	Raw Cashew Nuts Cutting Machine	270.000	52.003	217.997	15	15	2.00	13.00	13.500	256.500	19.26%	41.987	-	176.010
1-Apr-2024	Raw Cashew Nuts Cutting Machine	306.000	58.936	247.064	15	15	2.00	13.00	15.300	290.700	19.26%	47.585	-	199.479
21-Dec-2023	Cashew Cutting & Scooping Line	442.205	103.263	338.942	15	15	2.28	12.72	22.110	420.095	19.31%	65.449		273.493
21-Dec-2023	Cashew Kernal Peeling & Grading Line	435.071	101.596	333.475	15	15	2.28	12.72	21.754	413.317	19.31%	64.392	-	269.083
21-Dec-2023	Cashew Kernel Packing System	211.187	49.317	161.870	15	15	2.28	12.72	10.559	200.628	19.31%	31.257	-	130.613
21-Dec-2023	Double Head Peeler Machine	393.125	91.802	301.323	15	15	2.28	12.72	19.656	373.469	19.31%	58.184	-	243.139
21-Dec-2023	Dry Fruit Cutting Machine Tukda	22.054	5.150	16.904	15	15	2.28	12.72	1.103	20.951	19.31%	3.264	-	13.640
21-Dec-2023	Dry Fruit Cutting Machine Tukda	34.000	7.939	26.061	15	15	2.28	12.72	1.700	32.300	19.31%	5.032	-	21.029
21-Dec-2023	Dryer Trolley	58.009	13.547	44.462	15	15	2.28	12.72	2.900	55.109	19.31%	8.586	-	35.876
21-Dec-2023	Elctrical Winch Machine	94.350	22.032	72.318	15	15	2.28	12.72	4.718	89.633	19.31%	13.964	-	58.354
21-Dec-2023	Electronic Weiging Machine	17.577	4.104	13.473	15	15	2.28	12.72	0.879	16.698	19.31%	2.601	-	10.872
21-Dec-2023	Raw Cashew Handcutting Machine	388.369	90.692	297.677	15	15	2.28	12.72	19.418	368.951	19.31%	57.481	-	240.196
1-Apr-2024	Raw Cashew Handcutting Machine	178.500	34.380	144.120	15	15	2.00	13.00	8.925	169.575	19.26%	27.758	-	116.362
21-Dec-2023	Hydraulic Scissor Lift Trolley	39.312	9.179	30.133	15	15	2.28	12.72	1.966	37.346	19.31%	5.818	-	24.315
21-Dec-2023	KOEL Green Silent DG SET	374.255	87.395	286.860	15	15	2.28	12.72	18.713	355.542	19.31%	55.391	-	231.469
21-Dec-2023	Moisture Cabin	203.500	47.521	155.979	15	15	2.28	12.72	10.175	193.325	19.31%	30.119	-	125.860
21-Dec-2023	Old & Used HT Transformer	90.222	21.069	69.153	15	15	2.28	12.72	4.511	85.711	19.31%	13.353	-	55.800
21-Dec-2023	Platform Trolley	5.346	1.249	4.097	15	15	2.28	12.72	0.267	5.079	19.31%	0.791	-	3.306
21-Dec-2023	Raw Cashew Grading Systems	282.028	65.859	216.169	15	15	2.28	12.72	14.101	267.927	19.31%	41.742	-	174.427
21-Dec-2023	Ro Plant	147.843	34.524	113.319	15	15	2.28	12.72	7.392	140.451	19.31%	21.882	-	91.437
21-Dec-2023	Ultrasonic Humidifier	32.079	7.491	24.588	15	15	2.28	12.72	1.604	30.475	19.31%	4.748	-	19.840
21-Dec-2023	Vacuum Packing Machine	167.274	39.061	128.213	15	15	2.28	12.72	8.364	158.910	19.31%	24.757	-	103.456
21-Dec-2023	Venus RGB Cashew Color Size Sorter	924.307	215.842	708.465	15	15	2.28	12.72	46.215	878.092	19.31%	136.802	-	571.663
21-Dec-2023	Welding Machine	13.366	3.122	10.244	15	15	2.28	12.72	0.668	12.698	19.31%	1.978	-	8.266
21-Dec-2023	Wet Scrubber 3000 CFM	170.697	39.861	130.836	15	15	2.28	12.72	8.535	162.162	19.31%	25.264	-	105.572
1-Apr-2024	Cashew Roller with Hoper (160000)13-03-2024	160.000	30.816	129.184	15	15	2.00	13.00	8.000	152.000	19.26%	24.881	-	104.303
1-Apr-2024	Cashew Vibrator 20 Feet (250000) 04-03-2024	267.825	51.584	216.241	15	15	2.00	13.00	13.391	254.434	19.26%	41.649	-	174.592
1-Apr-2024	Tin Filling Machine & Vibro Screen (511000)01-03-24	528.790	101.846	426.944	15	15	2.00	13.00	26.440	502.351	19.26%	82.230	-	344.714
1-Apr-2024	Brand Sealer Machine With Printer (81000)02-04-2024	97.036	18.689	78.347	15	15	2.00	13.00	4.852	92.184	19.26%	15.090	-	63.257
30-Aug-2024	RETROFITTMENT FOR EMMISSION CONTROL	150.000	15.847	134.153	15	15	1.58	13.42	7.500	142.500	19.34%	25.949	-	108.204
20-Sep-2024	PLASTIC CRATE	127.800	12.170	115.630	15	15	1.53	13.47	6.390	121.410	19.34%	22.361	-	93.269
30-May-2024	Grading Table	168.887	25.549	143.338	15	15	1.84	13.16	8.444	160.443	19.35%	27.742	-	115.596
17-May-2024	WALL FAN	70.727	11.156	59.571	15	15	1.87	13.13	3.536	67.191	19.35%	11.530	-	48.041

(B) Furniture & Fixtures														
21-Dec-2023	BUNK BED WITH BOX	59.375	19.940	39.435	10	10	2.28	7.72	2.969	56.406	28.46%	11.222	-	28.213
1-Jul-2024	Furniture & Fixture for corporate Office	253.696	70.171	183.525	10	10	1.75	8.25	12.685	241.011	27.66%	50.762	-	132.763
1-Jul-2024	Office Furniture	204.139	39.525	164.614	10	10	1.75	8.25	10.207	193.932	28.61%	47.089	-	117.525
9-Oct-2024	Office Furniture	16.000	1.963	14.037	10	10	1.47	8.53	0.800	15.200	28.54%	4.006	-	10.031
(C) Computers														
21-Dec-2023	LAPTOP 24" IMAC	*122.042*	102.249	19.793	3	3	2.28	0.72	6.102	115.940	80.35%	13.691	-	6.102
7-Jun-2024	HP DESKTOP	*41.780*	21.472	20.308	3	3	1.81	1.19	2.089	39.691	85.30%	17.322	-	2.986
7-Jun-2024	HP PRINTER	*19.492*	10.016	9.476	3	3	1.81	1.19	0.975	18.517	85.30%	8.082	-	1.394
15-Jul-2024	ALL IN ONE DESKTOP	*41.780*	18.725	23.055	3	3	1.71	1.29	2.089	39.691	84.45%	19.469	-	3.586
5-Oct-2024	ALL IN ONE DESKTOP	*79.905*	24.474	55.431	3	3	1.48	1.52	3.995	75.910	82.38%	45.662	-	9.769
(D) Office Equipments														
21-Dec-2023	Air Conditioner	*17.752*	10.548	7.204	5	5	2.28	2.72	0.888	16.864	53.65%	3.864	-	3.339
21-Dec-2023	Air Conditioner	*296.246*	176.046	120.200	5	5	2.28	2.72	14.812	281.434	53.64%	64.480	-	55.720
21-Dec-2023	CCTV Camera	161.483	95.962	65.521	5	5	2.28	2.72	8.074	153.409	53.64%	35.148	-	30.373
21-Dec-2023	CCTV Camera	69.098	41.062	28.036	5	5	2.28	2.72	3.455	65.643	53.64%	15.039	-	12.997
21-Dec-2023	CodTech Industrial Hand Held Inkjet Printer	*14.546*	8.662	5.884	5	5	2.28	2.72	0.727	13.819	53.59%	3.171	-	2.713
21-Dec-2023	Cooler	*14.235*	8.476	5.759	5	5	2.28	2.72	0.712	13.523	53.60%	3.103	-	2.656
21-Dec-2023	Electrical Lights & Fixtures	*22.990*	13.678	9.312	5	5	2.28	2.72	1.150	21.841	53.62%	5.009	-	4.303
21-Dec-2023	Electrical Lights & Fixtures	*3.232*	1.937	1.295	5	5	2.28	2.72	0.162	3.070	53.44%	0.709	-	0.586
21-Dec-2023	Electrical Lights & Fixtures	*13.366*	7.943	5.423	5	5	2.28	2.72	0.668	12.698	53.64%	2.909	-	2.514
21-Dec-2023	Fan	*2.673*	1.588	1.085	5	5	2.28	2.72	0.134	2.539	53.65%	0.582	-	0.503
21-Dec-2023	Fan	*77.319*	45.947	31.372	5	5	2.28	2.72	3.866	73.453	53.64%	16.829	-	14.543
21-Dec-2023	Fan	*84.700*	50.333	34.367	5	5	2.28	2.72	4.235	80.465	53.64%	18.435	-	15.931
21-Dec-2023	Fire Extinguisher	*13.634*	8.101	5.533	5	5	2.28	2.72	0.682	12.952	53.65%	2.968	-	2.565
21-Dec-2023	Inverter & Battery for Office	15.439	9.175	6.264	5	5	2.28	2.72	0.772	14.667	53.64%	3.360	-	2.904
21-Dec-2023	Plastic Rack	10.054	5.974	4.080	5	5	2.28	2.72	0.503	9.551	53.65%	2.188	-	1.892
21-Dec-2023	Security Systems	*151.255*	89.883	61.372	5	5	2.28	2.72	7.563	143.692	53.64%	32.922	-	28.450
21-Dec-2023	Stabilizer	6.243	3.727	2.516	5	5	2.28	2.72	0.312	5.931	53.53%	1.364	-	1.152
21-Dec-2023	Water Cooler	36.075	21.454	14.621	5	5	2.28	2.72	1.804	34.271	53.63%	7.857	-	6.764
4-Jun-2024	SAMSUNG A55 Mobile Phone	34.847	12.910	21.937	5	5	1.82	3.18	1.742	33.104	54.93%	12.068	-	9.869
1-Jul-2024	CCTV CAMERA	102.145	34.435	67.710	5	5	1.75	3.25	5.107	97.038	54.83%	37.143	-	30.567
24-Jul-2024	Inverter & Battery for Office	38.971	12.030	26.941	5	5	1.68	3.32	1.949	37.022	54.72%	14.758	-	12.183
(F) Building														
21-Dec-2023	Tin Shed in Factory	2,723.507	332.050	2,391.457	30	30	2.28	27.72	136.175	2,587.332	9.82%	234.849	-	2,156.607
	Sub Total	**15,581.734**	**3,700.236**	**11,881.498**					**779.087**	**14,802.648**		**2,364.070**	**-**	**9,517.427**
	Grand Total											**13,926.517**		**1,82,080.551**

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

14 NON-CURRENT INVESTMENTS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Investment in Subsidiary (At Cost)	NIL	NIL

Note: During the year, 100% shares, 3200063 shares, of Yashvardhan Food Industries Private Limited, were acquired as a price of Rs. 10/- per share against which company has issued its 1974128 Equity shhare @10/- each at a price of Rs. 16.21/- per share under share swap agreement. However the same is elimated at the time of consolidation

15 DEFERRED TAX ASSETS (NET)

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Difference in residual value of assets as per Companies Act 2013 & Income Tax Act	8,209.597	717.119
1961 & other timing differences like provisions		
Effective tax rate applicable on the company	25.17	25.17
Tax effect on the above timing difference	2,066.191	180.499

16 LONG TERM LOANS & ADVANCES NIL NIL

17 OTHER NON- CURRENT ASSETS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Security Deposite	3,051.560	1,014.000
Rajasthan Pollution Control Board	25.000	-
	3,076.560	1,014.000

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CURRENT INVESTMENTS	**NIL**	**NIL**
Property	-	-
Shares	-	-
	-	-

19 INVENTORIES

(As Taken, Valued & Certified by the management, valued at the lower of cost or net realisable value, whichever is lower)

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Raw Materials	9,891.680	-
Work-in-Progress	22,654.400	4,034.820
Finished Goods & Components	94,363.526	74,115.080
	1,26,909.606	78,149.900

Note: For Valuation Method of Inventory, please refer to Annexure-1 of Accounting Diclosure

20 TRADE RECEIVABLES

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
(Unsecured Considered Good Unless Otherwise Stated)		
Debt outstanding for more than six months	3,649.269	52.813
Others (Less then six months)	53,014.593	20,129.379
	56,663.862	20,182.192

Trade Receivables ageing schedule as on 31.03.2026

Particulars	Undisputed - Considered good	Undisputed - Considered doubtful	Disputed - Considered good	Disputed - Considered doubtful
Outstanding for following periods from due date of payment				
Unbilled	-	-	-	-
Less than 6 months	53,014.593	-	-	-
6 months - 1 year	18,429.916	-	-	-
1 year - 2 year	72.607	-	-	-
2 year - 3 year	-	-	-	-
More than 3 year	-	-	-	-
Total	71,517.116	-	-	-

Trade Receivables ageing schedule as on 31.03.2025

Particulars	Undisputed - Considered good	Undisputed - Considered doubtful	Disputed - Considered good	Disputed - Considered doubtful
Outstanding for following periods from due date of payment				
Unbilled	-	-	-	-
Less than 6 months	20,129.379	-	-	-
6 months - 1 year	52.813	-	-	-
1 year - 2 year	-	-	-	-
2 year - 3 year	-	-	-	-
More than 3 year	-	-	-	-
Total	20,182.192	-	-	-

21 CASH & CASH EQUIVALENTS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Cash in Hand	3,604.876	245.618
Balances with Scheduled Banks		
Current Account	7,116.043	4,115.482
	10,720.919	4,361.100

22 SHORT TERM LOANS & ADVANCES (unsecured, considered good)

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Balance with Revenue Authorities		
TDS,TCS & Advance Tax	-	-
Balance with government authorities	993.719	-
GST Input	12,452.971	10,130.931
	13,446.690	10,130.931
Loans & Advances		
Advances to suppliers	97,553.351	1,03,825.152
Advances to Others	823.000	-
	98,376.351	1,03,825.152
	1,11,823.041	1,13,956.083

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

23 OTHER CURRENT ASSETS

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Prepaid Expenses (Pre ipo expense)	4,214.181	1,679.811
TDS Recoverable From NBFC's & Others	116.705	203.982
FD Interest accrued	36.870	-
Prepaid Insurance	489.370	-
Advance against Property	35,000.000	-
	39,857.126	1,883.793

24 REVENUE FROM OPERATIONS

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Sales		
Sale of Products/ Goods	3,63,799.266	2,19,395.031
Sale of Trading	1,46,811.741	1,36,972.388
	5,10,611.007	3,56,367.419
	5,10,611.007	3,56,367.419

25 OTHER INCOME

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Discount Received	-	171.192
Miscellaneous income	-	-
Interest Income	173.424	7.870
Short & Excess	8.343	-
Currency Exchange - Fluctuation (on import)	727.540	1,027.684
	909.307	1,206.746

26 COST OF GOODS SOLD

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Cost of Material Consumed		
Raw Material Consumed		
Inventory at the beginning of the year	-	5,512.210
Add : Purchases during the year	2,52,885.938	1,40,850.230
Less: Inventory at the end of the year	9,891.680	-
Cost of raw material consumed	2,42,994.258	1,46,362.440
	2,42,994.258	1,46,362.440

27 PURCHASES OF STOCK-IN-TRADE

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Purchases of Goods	1,48,198.362	1,29,740.119
	1,48,198.362	1,29,740.119

28 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
AND STOCK-IN-TRADE		
Opening Stock		
Work-in-Progress	4,034.820	5,300.455
Finished Goods	76,615.524	57,322.918
	80,650.344	62,623.373

Closing Stock		
Work-in-Progress	22,654.400	4,034.820
Finished Goods	94,363.526	74,115.080
	1,17,017.926	78,149.900
	-36,367.582	-15,526.527

29 EMPLOYEES BENEFIT EXPENSES

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Wages & Salary	23,442.014	21,377.843
Director's Remuneration	1,800.000	-
E.P.F. Contribution	714.966	814.244
E.S.I. Contribution	280.027	193.678
Gratuity	806.347	-
L.W.F Contribution	3.240	48.464
Staff & Labour Welfare	1,156.356	481.271
	28,202.950	22,915.500

30 FINANCE COST

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Interest on Working Capital	6,012.615	3,117.963
Interest on Term Loans	8,679.667	5,251.318
Interest (Unsecured Loans) - Finance interest from NBFC	603.684	450.000
Bank Charges & Loan Processing Fees	1,501.296	391.259
OD Borrowing Cost	2,230.680	-
	19,027.942	9,210.540

31 OTHER EXPENSES

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Manufacturing & Direct Expenses		
Consumables Stores & Spares	390.931	129.750
Job Work Expenses	1,042.699	1,126.800
Packing Expenses	5,007.413	4,203.332
Plant & Machinery Hiring/Rent Expenses	156.000	-
Repair & Maintenance Machinery	2,064.147	1,120.953
Shipping Charges & PPQ Inspestion Fees & Stamp Duty	3,128.872	2,047.476
Freight Inward	5,373.000	2,500.433
Loading & Unloading Charges	476.589	181.088
Pest Management Services - Expenses	14.000	168.000
Warehouse & Factory Rent - Expenses	1,090.000	3,760.000
Power, Fuel & Electricity Expenses	5,833.515	2,384.098
	24,577.166	17,621.930
Administrative Expenses		
Audit Fee	150.000	150.000
Auditor's Remuneration	40.000	-
Annual Custody fees	9.000	16.875
Annual Maintenance Charges	43.202	49.139
Board Meeting Fee	135.000	150.000
Commission Expenses	363.492	147.085
Conveyence Exp.	57.803	161.125
Electricity - Expenses (Office & Shop)	130.170	38.010
Festival Expenses	-	105.000
Late fee & Interest on GST &TDS	11.185	34.497

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Insurance	960.382	471.903
Joining Fees & Subscription Expenses	202.698	193.163
Legal & Professional Expenses	1,342.751	695.480
Miscellaneous - Expenses	138.511	81.982
Office Exp	169.087	139.564
Postage & Courier Expenses	5.126	5.898
Printing & Stationery	84.566	20.365
Product Bar-Code Registration & Maintenance Fees	9.900	14.850
Rent Expenses	3,341.517	1,580.845
Rebate and Discount	87.316	-
ROC Fees	364.500	20.400
Sampling an Cutting Test- Expenses	256.988	238.220
Security & Patrolling Expenses	511.777	16.500
Software Expenses	72.000	61.250
Telephone & Internet Expenses	78.324	16.632
Technology Expenses (Google Domain)	54.248	33.859
Training & Development - Expenses	-	300.000
Tour & Travelling Expenses	41.184	771.252
Water Bill	6.930	-
	8,667.657	5,513.894
Selling & Distribution Expenses		
Freight & Forwarding Expenses	1,409.543	999.609
Business Promotion & Marketing Expenses	520.200	1,649.433
	1,929.743	2,649.042
	35,174.566	25,784.866

32 EARNING PER SHARE

PARTICULARS	For the year ended 31.03.2026	For the year ended 31.03.2025
Profit/(Loss) after Tax	45,257.967	26,936.308
Total Equity Share Outstanding at the year end	8,174.128	6,200.000
Basic Earning Per Share	5.537	4.345
Diluted Earning Per Share	5.537	4.345

Annexure-33: Details of repayment & other information

A. Secured Borrowings

S. No.	Name of the lender	Sanctioned Date	Purpose	Sanctioned Amount (Rs. In Lakhs)	Rate of interest	Re-Payment Schedule	Amount of Installment (Rs. In Lakhs)
1	AU Small Finance Bank – Machinery	28-12-2024	For Financing Plant and Machinery	200.00	8.75%	96 months	1.57
2	AU Small Finance Bank – Overdraft Limit	16-02-2026	Working Capital	250.00	9.00%	12 Months	N.A.
3	Kotak Mahindra Bank Ltd	21-02-2025	Working Capital	800.00	8.35%	Max tenor 1 year	-
4	Kotak Mahindra Bank Ltd-WDCL Limit	21-02-2025	WDCL Limit	350.00	8.00%	Max tenor 90 days	-
5	Term Loan for Project from Au Small Bank-353	18-02-2026	Enterprises Term Loan	950.00	8.75%	84 months	15.16
6	Kotak Prime Ltd Auto Loan	08-04-2025	Car Loan	18.00	9.26%	60 months	3.754

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

B. Unsecured Borrowings

S. No.	Name of the Lender	Sanctioned Date	Nature of Loan	Sanctioned Amount (Rs. In Lakhs)	Rate of interest	Re-Payment Schedule and EMI instalments	Amount of Installment (Rs. In Lakhs)	Purpose of the Loan
1	Axis Bank Ltd	02.05.2024	SBB Business Power BRE	25.00	16.50%	36 months	0.89	Business Loan
2	Bajaj Finance Ltd	27.04.2023	SME Unsecured Loan	30.80	17.00%	36 months	1.10	Business Loan
3	Clix Capital Services Ltd	30.04.2023	Business Unsecured Loan	20.00	18.00%	36 months	0.73	Business Loan
4	IDFC First Bank Ltd	21.04.2023	Business Unsecured Loan	30.60	16.40%	36 months	1.08	Business Loan
5	Kisetsu Saison Finance (India) Pvt Ltd	30.04.2023	Unsecured Term Loan Facility	15.30	18.00%	36 months	0.55	Business Loan
6	Kotak Mahindra Bank Ltd	30.04.2023	Personal Finance Unsecured Loan	30.00	16.78%	36 months	1.07	Business Loan
7	L&T Finance Ltd	28.04.2023	SME Business Unsecured Loan	20.00	18.00%	36 months	0.73	Business Loan
8	Poonawala Fincorp Ltd	28.04.2023	Business Unsecured Loan	20.00	17.00%	36 months	0.72	Business Loan
9	Aditya Birla Capital Finance	11.07.2025	OD Limit	75.00	15.00%	72 months	-	Working Capital
10	SSA Finserve Private Limited	17.02.2026	Unsecured Working Capital Term Loan	350.00	12.75%	24 Months	16.67 (6 Instalment) & 41.66 (6 Instalments)	Working Capital
11	Godrej Finance Limited	29.11.2025	Business Unsecured Loan	40.80	15.50%	48	1.16	Business Loan

Note: A loan from indusind bank of Rs. 25 Lakhs was closed in FY 24-25

For Ajay K. Kapoor & Company
(Chartered Accountants)
FRN : 013788N
Peer Review Certificate No. 016088

Sd/-
CA Ajay K. Kapoor
(Partner)
Membership No. 092423

Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

For & On Behalf of Board of Directors
For NFP Sampoorna Foods Limited

Sd/-
(Whole Time Director)
Anju Goel
DIN : 02525953

Sd/-
(Managing Director)
Yash Vardhan Goel
DIN :10425908

Sd/-
(Company Secretary)
Babli

Sd/-
(Chief Financial Officer)
Anil Kumar Gupta

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

SCH-34

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO SUMMARY STATEMENTS
A. - SIGNIFICANT ACCOUNTING POLICY

Basis of preparation:
The financial statements of the group company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards specified under section 133 of the Companies Act, 2013, of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) regulations 2009, as amended (the "Regulations"). The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistently applied.

Use of estimates:
The preparation of the financial statements in conformity with Generally Accepted Accounting Principles requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of the financial statements and the reported amounts of income and expenses during the year. Examples of such estimates include provisions for doubtful debts, income taxes, post - sales customer support and the useful lives of Property Plant and Equipments and intangible assets.

(i) Revenue recognition : The group company derives its revenues primarily from Processing and Trading of Cashewnuts.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the group company and the revenue can be reliably measured in accordance with AS-9, Revenue Recognition. Sales are recognized on accrual basis, and only after transfer of goods to the customer.

(ii) Other Income : Other items of income and expenditure are recognized on accrual basis and as a going concern basis, and the accounting policies are consistent with the generally accepted accounting policies.

(iii) Property Plant and Equipment including Intangible assets:

Property Plant and Equipments are stated at cost, less accumulated depreciation. Cost includes cost of acquisition including material cost, freight, installation cost, duties and taxes, and other incidental expenses, incurred up to the installation stage, related to such acquisition.

Intangible assets that are acquired by the group company are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment loss.

(iv) Depreciation & Amortisation:

The group company has applied the estimated useful lives as specified in Schedule II of the Companies Act 2013 and calculated the depreciation as per the Writen Down Value (WDV) method. Depreciation on new assets acquired during the year is provided at the rates applicable from the date of acquisition to the end of the financial year. In respect of the assets sold during the year, depreciation is provided from the beginning of the year till the date of its disposal. Depreciaition on fixed assests of the Subsidiary Company has been charged on pro-rata basis.

Intangible assets are amortised on a straight-line basis over the estimated useful life as specified in Schedule II of the Companies Act 2013. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss. In respect of the assets sold during the year, amortisation is provided from the beginning of the year till the date of its disposal.

The estimated useful lives of assets are as follows:
Useful life of Property, Plant and Equipments

Category	Useful life
Computer & Laptop	3 years
Furniture & Fittings	10 years
Office Equipments	5 years
Plant & Machinery	15 years
Vehicles	8 years
Building	30 years

(v) Investments:

Investment are either classified as current or non-current based on management's intention at the time of purchase. Current investment is carried at the lower of cost or fair value of each investment individually Long-term investment are carried at cost less provision recorded to recognize any decline, other than temporary, in the carrying value of each investment.

(vi) Employee Benefits:

The group company provides for the various benefits plans to the employees. These are categorized into Defined Benefits Plans and Defined Contributions Plans. Defined contribution plans includes the amount paid by the group company towards the liability for Provident fund to the employees provident fund organization and Employee State Insurance fund in respect of ESI and defined benefits plans includes the retirement benefits.

The benefits payable under this plan are governed by "Gratuity Act 1972". Under the Act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age (for details refer Annexure-45)

Liabilities for short term employee benefits are measured at undiscounted amount of the benefits expected to be paid and charged to Statement of Profit & Loss in the year in which the related service is rendered.

The group company operates a leave benefit scheme which is non-vesting and non-accumulating in nature. Employees are not entitled to carry forward unutilized leave beyond the stipulated period, nor are they entitled to cash compensation for unutilized leave upon separation from service.

(vii) Impairment of assets:

The Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognised wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. Reversal of impairment loss is recognised immediately as income in the profit and loss account.

(viii)Taxes on Income:

Income Tax expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" for both Current Tax and Deferred Tax stated below:

A. Current Tax:

Provision for current tax is made in accordance with the provisions of the Income Tax Act, 1961.

B. Deferred Tax:

Deferred tax is recognised, subject to the consideration of prudence, as the tax effect of timing difference between the taxable income and accounting income computed for the current accounting year using the tax rates and tax laws that have been enacted or substantially enacted by the balance sheet date.

Deferred tax assets are recognised and carried forward to the extent that there is a reasonable certainty, except arising from unabsorbed depreciation and carried forward losses, that sufficient future taxable income will be available against which such deferred tax assets can be realised.

(ix) Provisions and Contingent Liabilities:

A provision is recognised if, as a result of past event, the group company has a present legal obligation that can be estimated reliably and it is probable that an outflow of economic benefit will be required to settle the obligation. Provisions are determined by the best estimate of outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

(x) Earnings Per Share:

Basic Earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit after tax by the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as at the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

(xi) Operating Leases

Lease where the Lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating lease. Operating lease payments are recognized as an expense in the Profit and Loss Account on a straight-line basis.

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

(xii) Cash and Cash Equivalents:

Cash and cash equivalents comprise cash and cash deposits with banks. The group company considers all highly liquid investments with a original maturity at a date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents. Other deposits with bank represents investments with a original maturity at a date of purchase between 3 months and 12 months.

(xiii) Foreign Currency Transactions

In preparing financial statements of the group company, transactions in currencies other than the functional currency are recorded at the rate of exchange Prevailing on the date of transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the end of reporting period. Non monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Exchange differences arising on the settelment of monetary items, and on retranslation of monetary items are included in the statement of profit and loss for the period Exchange differences arising on retranslation on non-monetary items carried at fair value are included in statement of profit and loss for the period except for differences arising on the retranslation of non-monetary items in respect of which gains and losses are recognised directly in other comprehensive income.

Foreign Currency inflow and outflow for relevant financial year are as under:

Foreign Currency	USD	INR
Inflow	22,190.00	19,02,348.70
Outflow	15,63,715.00	13,90,03,480.00

(xiv) Inventories

Stock of Raw Materials, components and other stocks are valued At Cost (FIFO Basis) (net off CENVAT & GST wherever applicable) Finished products including traded goods and work-in-process are valued at lower of cost or net realizable value.

(xv) Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take Substantial period of time to get ready for their intended for use. Other income earned on the temporary investment of specific borrowing pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing cost recognised in profit and loss in the period in which they are incurred.

(xvi) Segment Reporting

Group company is engaged in a single line of business, namely NFP Sampoorna Foods Limited is engaged in the processing, packaging, trading, marketing, and distribution of premium dry fruits, nuts, and healthy food products under the FMCG/ food processing sector, which constitutes a single reportable operating segment.

Accordingly, in terms of the requirements of Indian Accounting Standard (Ind AS) 108 – Operating Segments, the group company is not required to disclose separate segment-wise financial information, as there is only one reportable operating segment. Further, all the non-current operating assets of the group company are located in India and the group company does not have any reportable geographical segments requiring separate disclosure.

(xvii) Events Occurring After the Balance Sheet Date

Subsequent to the balance sheet date, the equity shares of the group company were listed on NSE on 25.05.2026. The listing occurred after 31 March 2026 and, accordingly, has not resulted in any adjustment to the amounts recognised in these financial statements for the year ended 31 March 2026. The event has been disclosed as a material non-adjusting event occurring after the reporting period. Subsequent to the balance sheet date, the group company completed its Initial Public Offering (IPO), pursuant to which 44,60,000 equity shares of ₹55 each were allotted. The equity shares of the group company were listed on NSE SME Portal on 25.05.2026. Since the transaction occurred after the reporting period, no adjustment has been made in these financial statements for the year ended 31 March 2026.

(xviii) Other Reporting para

The accompanying Consolidated Financial Statements comprise the financial statements of NFP Sampoorna Foods Limited ("the Holding Company") and its subsidiary, Yashvardhan Food Industries Private Limited ("the Subsidiary"), collectively referred to as "the Group". These Consolidated Financial Statements have been prepared in accordance with Accounting Standard (AS) 21 – Consolidated Financial Statements, prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, as amended. The Consolidated Financial Statements have been prepared by combining the financial statements of the Holding Company and its subsidiary on a line-by-line basis after eliminating intra-group balances, transactions, unrealised profits and losses, and presenting the Group as a single economic entity. Further During the Financial Year 2025–26, NFP Sampoorna Foods Limited (Holding Company) acquired control of Yashvardhan Food Industries Private Limited (Wholly owned Subsidiary) pursuant to a Share Swap Arrangement. As consideration for the acquisition, the Holding Company allotted 19,74,128 equity shares of ₹10 each at an issue price of ₹16.21 per share (including a securities premium of ₹6.21 per share) to the shareholders of Yashvardhan Food Industries Private Limited in accordance with the approved Share Swap Agreement.

B -OTHER STATUTORY DISCLOSER REQUIREMENTS

- The group company has not being declared wilful defaulter by the bank or financial institution or other lenders.
- The group company does not have any pending charge/ Satisfaction to be registered with Ministry of Corporate Affairs
- The group company does not have any layer of companies.
- The group company does not have any relationship with any Struck off Companies
- During the Year under consideration the group company has not traded or invested in any Crypto Currency or Virtual Currency.
- To the best of our information and record with us we declare that no proceedings have been initiated during the year or pending against the group company for holding any benami Property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and the rules made thereunder.
- To the best of our knowledge the group company has not advanced or loaned or invested money as intermediary for the ultimate benefit of the any ultimate beneficiary.
- To the best of our knowledge the group company has not received any money as advance or loan or investment as intermediary of the ultimate benefit of the any ultimate beneficiary.

C - OTHER DISCLOSURES

C-1 CORPORATE SOCIAL RESPONSIBILITY (CSR)

AS PER PROVISION OF SECTION 135(1) OF COMPANIES ACT, 2013 CSR IS NOT APPLICABLE

C-2 DETAILED DISCLOSURES OF GRATUITY

I. ASSUMPTIONS:	As at March 31, 2026 (₹ in Lakhs)
Discount Rate	7.15%p.a.
Salary Escalation	8.00%p.a.
Expected Return on Plan Asset	N.A.
Withdrawal Rates	10.00%
Mortality Rate	IALM (2012-14) Ultimate
Retirement Age	60 years

II. FUNDED STATUS OF THE PLAN:	As at March 31, 2026 (₹ in Lakhs)
Present Value of Unfunded Obligations	-
Present Value of Funded Obligations	8.06
Fair Value of Plan Assets	-
Unrecognized Past Service Cost	-
Unrecognised Asset due to Limit in Para 58(B)	-
Net Liability/(Asset)	**8.06**

III. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION	As at March 31, 2026 (₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the year	3.32
Transfer in/(out) obligation	-
Current Service Cost	3.85
Interest Cost	0.22
(Benefit paid)	-
Actuarial (gains)/losses on obligations	0.67
Present value of benefit obligation as at the end of the year	**8.06**

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

IV. RECONCILIATION OF AMOUNTS RECOGNISED IN BALANCE SHEET	As at March 31, 2026 (₹ in Lakhs)
Balance Sheet (Asset)/Liability, Beginning of Period	-
Total Expense/(Income) Recognised in Profit & Loss	8.06
Acquisition/Business Combination/Divestiture	-
Benefit Payouts	-
Balance Sheet (Asset)/Liability, End of Period	**8.06**

C-3 General instructions for the preparation of the consolidated financial statements

Particulars of subsidiaries and associates considered in the preparation of the consolidated financial statements:

Subsidiaries	Country of incorporation/ Principal place of business	As at March 31, 2026	As at March 31, 2025
(a) Subsidiaries directly held	India		
Yashvardhan Food Industries Private Limited		100.00%	-

Additional information pursuant to paragraph 2 of Division II - Schedule III to the Companies Act 2013 - " Part II - General instructions for the preparation of the consolidated financial statements"

(in ₹ 'Thousands)

Name of the entities in the Group	Net Assets , i.e. Total Assets minus total liabilities		Share in Profit or loss	
	As % of Consolidated Net Assets	Amount	As % of Consolidated Profit or Loss	Amount
March 31, 2026				
Parent				
NFP Sampoorna Foods Limited	102.58%	1,72,083.42	109.55%	49,581.38
Subsidiary				
Yashvardhan Food Industries Private Limited	16.50%	27,677.21	-9.55%	-4,323.42
Non Controlling Interest	0.00%	-	0%	-
Consolidation adjustment	-19.08%	-32,000.63	0%	-
Total	100%	1,67,760.00	100%	45,257.97

RELATED PARTY TRANSACTION

Name of the Related	Relationship	
	As at 31st March 2026	As at 31st March 2025
PRAVEEN GOEL	Director	Director
YASH VARDHAN GOEL	Managing Director	Managing Director
ANIL KUMAR GUPTA (Share holder)	Relative of Director	Relative of Director
NISHA GUPTA (Share holder)	Relative of Director	Relative of Director
SANJAY KUMAR GARG	-	-
SUDHANSHU SHEKHAR THAKUR	-	-
ANJU GOEL	Whole Time Director	Whole Time Director
ANIL KUMAR GUPTA	CFO	CFO
BABLI	C.S	C.S
YASHITA VASAN	-	C.S
RAJESH ARORA	Independent Director	Independent Director
ANKUR SHARMA	Independent Director	Independent Director
Mahesh Chandra Goyal (Share holder)	Relative of Director	Relative of Director

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

YASHVARDHAN FOODS INDUSTRIES (Partnership Firm)	-	Partnership in which director is partner (Yashvardhan Goel & Praveen Goel)

Transactions carried out with related parties referred to in (1) above, in ordinary course of business:

Particulars	Name of the Related Parties	For the period 01.04.2025 to 31.03.2026	For the period 01.04.2024 to 31.03.2025
KMP Salary Expenses	YASH VARDHAN GOEL	12.00	-
KMP Salary Expenses	ANJU GOEL	6.00	-
Sales Including GST	YASHVARDHAN FOODS INDUSTRIES	-	954.13
Purchases Including GST	YASHVARDHAN FOODS INDUSTRIES	-	33.86
Job Work Expenses Including GST	YASHVARDHAN FOODS INDUSTRIES	-	13.30
Loan taken	PRAVEEN GOEL-H	150.00	123.00
Loan taken	YASH VARDHAN GOEL-H	-	-
Loan taken	YASH VARDHAN GOEL-S	0.50	
Loan taken	PRAVEEN GOEL-S	62.03	
Loan Paid	PRAVEEN GOEL-S	24.00	
Loan Paid	PRAVEEN GOEL-H	150.00	192.12
Loan Paid	YASH VARDHAN GOEL	-	16.18
Director Sitting Fees	RAJESH ARORA	0.85	1.00
Director Sitting Fees	ANKUR SHARMA	0.50	0.50
Relative of KMP Salary Payable	Anil Kumar Gupta	11.28	-
Relative of KMP Salary Payable	NISHA GUPTA	6.00	
KMP Salary Expenses	Babli	6.14	4.14
KMP Salary Expenses	YASHITA VASAN	-	2.12
KMP Salary Expenses	ANIL KUMAR GUPTA	14.20	11.06

Related Party Outstanding Balance as at end:

Particulars	Name of the Related Parties	For the period 01.04.2025 to 31.03.2026	For the Year ended 31st March, 2025
Partner's Remuneration Payable	YASH VARDHAN GOEL	1.98	-
Directors's Remuneration Payable	ANJU GOEL	0.98	-
KMP LOAN PAYABLE	PRAVEEN GOEL	99.41	61.38
KMP LOAN PAYABLE	YASH VARDHAN GOEL	10.07	9.57
KMP IMPREST PAYABLE	PRAVEEN GOEL	3.04	1.00
Advance From Customers	YASHVARDHAN FOODS INDUSTRIES	-	-
Debtors	YASHVARDHAN FOODS INDUSTRIES PRIVATE LIMITED	(148.53)	(148.53)
Director Sitting Fees Payable	RAJESH ARORA	-	0.90
Director Sitting Fees Payable	ANKUR SHARMA	-	0.45
Relative of KMP Salary Payable	Anil Kumar Gupta	0.88	
Relative of KMP Salary Payable	NISHA GUPTA	0.50	
Relative of KMP Loan Payable-S	Mahesh Chandra Goyal	3.56	
Relative of KMP Loan Payable-S			
Relative of KMP Loan Payable-S			
KMP Salary Payable	ANIL KUMAR GUPTA	1.01	0.67
KMP Salary Payable	Babli	0.55	0.39

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st. March, 2026

Particulars	Particulars	Current Year	Previous Year	% Change	Reason
Current ratio	Current Assets / Current Liabilities	1.48	1.29	0.15	Due to increase in Current liabilities more than Current Assets.
Debt-Equity ratio	Total Debt / Total Equity	1.71	1.26	0.37	Due to increase in Total Equity more than Total Debt.
Debt Service Coverage ratio	EBTDA / (Interest + Repayment of Debt)	-0.71	N.A	-	-
Return on Equity ratio	PAT / Average Equity	35.05	0.30	116.76	Due to increase in PAT.
Inventory turnover ratio	Cost of Sales / Average Inventory	3.46	3.33	0.04	Due to increase in Cost Of Sales.
Trade Receivables turnover ratio	Net Credit Sales / Average Trade Receivable	13.29	4.64	1.87	Due to increase in Net Credit sales.
Trade payables turnover ratio	Net Credit Purchases / Average Trade Payables	68.70	28.17	1.44	Due to increase in Net Credit purchases.
Net capital turnover ratio	Net Sales / Capital Employed	4.53	721.82	-0.99	Due to increase in Net Sales.
Net profit ratio	Net Profit (PAT) / Net Sales	8.86	7.56	0.17	Due to increase in Net Profit(PAT) and Net Sales.
Return on Capital employed	EBIT / Capital Employed	26.54	48.80	-0.46	Due to increase in EBIT.
Return on investment	Net Profit after Tax / Average Total Assets	5.69	0.10	54.34	Due to increase in Net Profit after Tax and Average Total Assets.

THANK YOU