



NFP Sampoorna Foods Limited

Formerly Known as NUT & FOOD PROCESSOR

Registered office: C/O Ashok Gupta Nathupur, Sonipat P.S. Rai,
Sonipat- 131029, Haryana

NFP Sampoorna Foods Limited

02nd ANNUAL REPORT
2024-2025



NFP Sampoorna Foods Limited

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Registered office: C/O Ashok Gupta Nathupur, Sonipat P.S. Rai,
Sonipat- 131029, Haryana

BOARD OF DIRECTORS

Mr. Yash Vardhan Goel	-	Managing Director
Mrs. Anju Goel	-	Whole Time Director
Mr. Praveen Goel	-	Non-Executive Director & Chairman
Mr. Rajesh Arora	-	Independent Director
Mr. Ankur Sharma	-	Independent Director

CHIEF FINANCIAL OFFICER

Mr. Anil Kumar Gupta

COMPANY SECRETARY

Ms. Babli

REGISTERED OFFICE

C/o Ashok Kumar, Gali No 14, Nathupur, P.S. Sonipat,
Sonipat – 131029, Haryana

BANKER

Kotak Mahindra Bank
NSP, Pitampura, New Delhi

AUDITOR

M/s Ajay K. Kapoor & Company

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NOTICE OF THE SECOND ANNUAL GENERAL MEETING

Notice is hereby given that the 2nd (Second) Annual General Meeting of the Members of the **NFP Sampoorna Foods Limited** (Formerly Known as Nut & Food Processor) ('Company') will be held on **Monday the 25th day of the August, 2025 at 01:00 P.M.** at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Industrial Area, Kirti Nagar, New Delhi – 110015 to transact the following business:

ORDINARY BUSINESS:

Item No. 1: Adoption of Financial Statements

To receive, consider and adopt the **Audited Financial Statements** of the Company for the financial year ended **31st March, 2025**, together with the Reports of the Board of Directors and the Auditors thereon.

Draft Resolution:

"RESOLVED THAT the Audited Standalone Financial Statements of the Company for the financial year ended 31st March, 2025, together with the reports of the Board of Directors and Auditors thereon, be and are hereby received, considered, and adopted."

Item No. 2: Re-appointment of Director Liable to Retire by Rotation

To re-appoint a Director in place of **Mrs. Anju Goel**, who retires by rotation in accordance with Section 152(6) of the Companies Act, 2013, and being eligible, offers himself for re-appointment.

Draft Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152(6) of the Companies Act, 2013 and the Articles of Association of the Company, **Mrs. Anju Goel (DIN: 02525953)**, Director, who is liable to retire by rotation and being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company."

"RESOLVED FURTHER THAT Mr. Yash Vardhan Goel, Managing Director, be and is hereby authorized to sign and file the necessary forms and returns with the Registrar of Companies and to do all such acts, deeds, matters, and things as may be necessary or incidental to give effect to this resolution."

For NFP Sampoorna Foods Limited
(Formerly Known as Nut & Food Processor)

For NFP Sampoorna Foods Limited


Yash Vardhan Goel
(Managing Director)
DIN: 10425908
Date: 14.07.2025
Place: New Delhi

Director



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Notes:

1. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of him and the proxy need not be a member of the Company. The instrument appointing the proxy should, however be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting
2. A person can act as a proxy on behalf of members, not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
3. Members and Proxies should bring the attendance slip duly filled for attending the meeting. Corporate members are requested to send a duly certified copy of the board resolution, pursuant to Section 113 of the Companies Act, 2013, authorizing their representative to attend and vote at the Annual General Meeting.
4. The relative Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 in respect of the special business under the Notice, is annexed hereto.
5. Members are requested to notify change in address, if any, immediately to the Company.
6. Members who have not registered their e-mail addresses so far are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars and other communications from the Company electronically.
7. All documents referred to in the accompanying notice are open for inspection at the registered office of the Company during the office hours on all working up to the date of the Annual General Meeting.
8. The Register of Directors and Key managerial Personnel and their shareholding, maintained u/s 170 of the Companies Act, 2013 and Register of Contract or Arrangements in which Directors are interested maintained u/s 189 of the Companies Act, 2013 and all the documents referred to in the accompanying notice and explanatory statement shall be available for inspection at the registered office of the Company during the office hours on all working days up to the date of the Annual General Meeting.
9. The proxy form, attendance slip and route map along with prominent landmark for easy location to reach the venue of above mentioned Annual General Meeting is attached herewith.
10. Pursuant to Section 101 of the Companies Act, 2013 consent of members to hold the Extra Ordinary General Meeting at Shorter notice period to be obtained by the Company.
11. The route map of venue of above mentioned Annual General Meeting is attached herewith.

For NFP Sampoorna Foods Limited



Director



NFP Sampoorna Foods Limited

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DIRECTORS' REPORT

Dear Shareholders,

Your Directors are pleased to present the 2nd (Second) 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, 2025.

Business Overview

Our company, NFP Sampoorna Foods Limited, was incorporated under the Companies Act, 2013, having Corporate Identification Number U10793HR2023PLC117207. Previously, our business was operated as a partnership firm named M/s Nut and Food Processor. 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. The Company is engaged in the business of processing into finished cashew kernels of various grades, with a presence in various state and trading of cashew and Fox nuts. We focus on quality of our products to increase our presence across the country and in addition to its domestic operations.

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 Goel, 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.

The company adheres to stringent quality control measures and has obtained certifications such as ISO 9001:2015 and ISO 22000:2018, underscoring their dedication to quality management and food safety. These Certifications validate NFP Sampoorna Nuts commitment to delivering superior cashew products that meet international standards and meet customer expectations. We focus on maintaining the quality of our products to strengthen our 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)	
	March 31, 2025	March 31, 2024
Revenue from Operations	3,56,367.419	59,666.122



Other income	1,206.746	-
Total Income	3,57,574.165	59,666.122
Cost of Materials Consumed	1,46,362.440	58,769.310
Purchases of Stock-in-Trade	1,29,740.119	-
Changes in inventories of Fin Goods, WIP & Stock-in-Trade	-15,526.527	-19,742.947
Employee Benefits expenses	22,915.500	7,480.349
Finance Costs	9,210.540	2,515.090
Depreciation and amortization expenses	3,050.814	655.451
Other Expenses	25,784.866	7,728.138
Total Expenses	3,21,537.752	57,405.391
Profit / (Loss) before tax	36,036.413	2,560.731
Income Tax Expense:		
Current Tax	9,338.749	792.225
Deferred Tax	-238.644	58.145
Profit/(Loss) for the year	26,936.308	1,710.361
Loss per equity share of face value of Rs. 10/- each		-
Basic & diluted loss per equity share	4.345	0.276

Financial performance and state of the Company's affairs

Your Company has incurred a profit of INR 2,69,36,308/- (Indian Rupees Two Crore Sixty-Nine Lakh Thirty-Six Thousand Three Hundred Eight Only) during the year under review. Your directors are hopeful of generating more revenues and focusing further growth in coming years.

Transfer to reserves

The Board of Directors of your Company has decided to transfer INR 2,69,36,308/- (Indian Rupees Seventeen Lakhs Ten Thousand Three Hundred Sixty-One only) amount to the Reserves during the financial year.



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Share Capital

As on March 31, 2025, the Authorized Share Capital of the Company stood at Rs10,00,00,000/- (Rupees Ten Crores only) divided into 1,00,00,000 (One Crores) Equity Shares of Rs. 10/- (Rupees Ten) each and issued, subscribed and paid-up share capital of your Company stood at Rs. 6,20,00,000 (Rupees Six Crore Twenty Lakhs) divided into 62,00,000 (Sixty-Two Lakhs) Equity Share of Rs. 10/ (Rupees Ten) each.

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

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate on the date of this report.

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.

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.

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.

Holding/Subsidiaries/Joint Venture/Associate Companies

Your Company does not have any Holding, Subsidiary, Joint Venture or Associate Company.

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-1*.

Statement concerning Development and Implementation of Risk Management Policy of the Company

Your Company does not perceive any material risk element having regard to the nature and size of its operations. However, having regard to best practice, your Company is in the process of developing and implementing a risk management policy to identify elements of risk, if any, which in the opinion of the Board may threaten the existence of the Company.

Internal financial controls

Your Company has in place adequate internal financial controls with reference to financial statements. During the year such controls were tested and no reportable material weakness in the designs or operations were observed.

However, since the Company does not exceed the specified threshold of turnover and borrowings, the provisions relating to Internal Financial Controls under the Companies Act, 2013 are not mandatorily applicable.

Statutory Auditors, their Report and Notes to Financial Statements

Your director requests that M/s Ajay K. Kapoor & Company, Chartered Accountants (Registration Number 013788N), as Statutory Auditors of the Company was appointed for a term of 5 years from 1st April, 2024 to 31st March, 2029 and hold office from the conclusion of Annual General Meeting to be convened in the year 2029.

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

Cost Audit

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

Secretarial audit

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



Internal Audit

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

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 constituted with the following members:

Name	Designation
Rajesh Arora	Chairman
Ankur Sharma	Member
Yash Vardhan Goel	Member

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.

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.



Nomination and Remuneration Committee

The Company has 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 is as follows:

Name	Designation
Ankur Sharma	Chairman
Rajesh Arora	Member
Praveen Goel	Member

Stakeholders Relationship Committee

The Company has constituted a Stakeholders Relationship Committee in accordance with the provisions of the Companies Act, 2013, to ensure the effective redressal of stakeholders' grievances and to oversee the functioning of the investor relations activities.

The composition of the Stakeholders Relationship Committee is as follows:

Name	Designation
Praveen Goel	Chairman
Ankur Sharma	Member
Yash Vardhan Goel	Member

Directors and Key Managerial Personnel

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

1. Praveen Goel	Director
2. Anju Goel	Whole-Time Director
3. Yash Vardhan Goel	Managing Director
4. Rajesh Arora	Independent Director
5. Ankur Sharma	Independent Director
6. Anil Kumar Gupta	Chief Financial Officer
7. Babli	Company Secretary

During the financial year, the following changes took place in the position of Company Secretary:

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Ms. Babli was appointed as the Company Secretary of the Company on July 17, 2024, and subsequently resigned on August 28, 2024.

Thereafter, Ms. Yashita Vasan was appointed as the Company Secretary on August 29, 2024, and resigned on January 31, 2025.

Subsequently, Ms. Babli was re-appointed as the Company Secretary of the Company on February 1, 2025 and continues to hold the position as on the date of this report.

Directors' Responsibility Statement

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

- (a) in the preparation of the annual accounts for the year ended 31st March, 2025, 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.

Details of Board meetings

During the year, 21 (Twenty-One) number of Board meetings were held, details of which are given below:

Date of the meeting	No. of Directors attended the meeting	Name of Directors attended the meeting
10 th April, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel

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13 th May, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
01 st June, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
11 th June, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
13 th June, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
15 th June, 2024	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
20 th June, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
4 th July, 2024	Five	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel 4. Rajesh Arora 5. Ankur Sharma
05 th July, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
8 th July, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
17 th July, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel

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CIN:U10793HR2023PLC117207

E-Mail: processornutandfood2019@gmail.com

Telephone No. 011-45007355

Website: www.sampoornanuts.com

connect@sampoornanuts.com



02 nd August, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
29 th August, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
25 th September, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
14 th October, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
14 th November, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
12 th December, 2024	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
01st January, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
23 rd January, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel
21 st February, 2025	Three	1. Praveen Goel 2. Anju Goel 3. Yash Vardhan Goel

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. Rajesh Arora – 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.

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.

Deposits

Your 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.

Particulars of Loans given, Investment made, Guarantees given and Securities Provided

The Company has not given loans to other companies in compliance with section 186 of the Companies Act, 2013 during the period under review.

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/>

Corporate Social Responsibility

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

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

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(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

Earnings in Foreign Currency	INR 2,19,59,122.55
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Expenditure in Foreign Currency	INR 17,95,27,245.14
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Particulars of Employees

The Company has no employee during the year covered under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

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

During the year under the review, the Company has not required to constitute an internal complaint committee under the provision of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. However, The Company has in place the Policy of Prevention of Sexual Harassment of Women at Workplace.

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.

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.

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.

General

Your 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:

- (a) Issue of Equity shares with differential rights as to dividend, voting or otherwise.
- (b) Issue of shares (including sweat equity shares and ESOS) to employees of the Company under any scheme.
- (c) The Company does not have any scheme of provision of money for the purchase of its own



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shares by employees or by trustees for the benefit of employees.

Acknowledgement

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

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

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

For NFP Sampoorna Foods Limited

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For NFP Sampoorna Foods Limited

Director

Yash Vardhan Goel
(Managing Director)
DIN: 10425908

For NFP Sampoorna Foods Limited

Director

Anju Goel
(Whole Time Director)
DIN: 02525953

Babli
(Company Secretary)

Date: 16.06.2025

Place: New Delhi



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Annexure I

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.N o	Name(s) of the related party and nature of relationship	Nature of contracts/a rrangemen ts/transacti ons	Duration of the contracts / arrangements/tr ansactions	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 Director	Unsecured Loan repaid	01.04.2024 to 31.03.2025	Unsecured Loan Taken amounting Rs. 1,618.00/- thousand	15-12-2023	NA
2	Mr. Praveen Goel Director	Loan Taken	01.04.2024 to 31.03.2025	Unsecured Loan Taken amounting Rs 12,300.00/- thousand	15-12-2023	NA
		Loan Repayment	01.04.2024 to 31.03.2025	Unsecured Loan Repayment amounting Rs. 19,211.520/- thousand	15-12-2023	NA
3	M/s Yashvardha n Foods Industries	Sales	01.04.2024 to 31.03.2025	Sale amounting Rs 9,00,956.040/- thousand	15-12-2023	NA



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	Associate Enterprise	Purchases	01.04.2024 to 31.03.2025	Purchase amounting Rs. 3,151.656/- thousand	15-12-2023	NA
		Job Work expenses	01.04.2024 to 31.03.2025	Job Work expenses amounting of Rs. 1,329.624/- thousand		
4	Mr. Anil Kumar Gupta Chief Financial Officer (KMP)	Remuneration	01.04.2024 to 31.03.2025	Remuneration of Rs. 1,172.985/- thousand	-	NA
5	Ms. Babli Company Secretary	Remuneration	01.04.2024 to 31.03.2025	Remuneration of Rs. 155.323/- thousand	-	NA
6.	Ms. Yashita Vasan Company Secretary	Remuneration	01.04.2024 to 31.03.2025	Remuneration of Rs. 177.421/- thousand	-	NA

For NFP Sampoorna Foods Limited

(Formerly Known as Nut & Food Processor)

For NFP Sampoorna Foods Limited

Yash Vardhan Goel
(Managing Director)
DIN: 10425908

Director

For NFP Sampoorna Foods Limited

Anju Goel
(Whole Time Director)
DIN: 02525953

Director

Babli Goel
(Company Secretary)

Date: 16.06.2025

Place: New Delhi



AJAY K. KAPOOR & COMPANY CHARTERED ACCOUNTANTS

309, Shiva Tower, Opp. Chaudhary Cinema,
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INDEPENDENT AUDITORS' REPORT

(On The Accounts of Company for the Year Ended 31st March, 2025)

TO

THE MEMBERS,
NFP SAMPOORNA FOODS LIMITED,
NATHUPUR, P.S. RAI,
SONIPAT, HARYANA, INDIA, 131029

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of **NFP SAMPOORNA FOODS LIMITED (The "Company")**, which comprise the Balance Sheet as at 31st March 2025, and the Statement of Profit and Loss for the year then ended, Cash Flow Statements for the year then ended and notes to the 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 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, 2025, 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 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 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 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 financial statements of the current period. These matters were addressed in the context of our audit of the 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 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 financial statements and our auditor's report thereon.

Our opinion on the 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 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 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 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 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 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 financial statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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 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 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, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025, 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.

PLACE: GHAZIABAD
 DATE: 16.06.2025
 UDIN: 25092423BMHZJG6968

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

Ajay Kapoor & Co. *
 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. No amount of change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets.
 (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 000)	As per Statement (₹ In 000)	Reason of difference
Closing Stock	Quarter 1	72,924.192	72,924.192	NA
Sundry Creditors	Quarter 1	1,498.413	1,498.413	NA
Sundry Debtors & Advance to Suppliers	Quarter 1	10,314.647	10,314.647	
Closing Stock	Quarter 2	59,717.180	59,717.180	NA
Sundry Creditors	Quarter 2	379.950	379.950	NA
Sundry Debtors & Advance to Suppliers	Quarter 2	62,823.093	62,823.093	
Closing Stock	Quarter 3	50,106.438	50,106.438	NA
Sundry Creditors	Quarter 3	7,687.320	7,687.320	NA
Advance Received	Quarter 3	46,892.685	46,892.685	NA
Sundry Debtors & Advance to Suppliers	Quarter 3	87,064.759	87,064.759	NA



Closing Stock	Quarter 4	78,149.900	71,365.270	Due to clerical mistake.
Sundry Creditors	Quarter 4	6,810.169	6,810.169	NA
Advance Received	Quarter 4	47,633.122	47,633.122	NA
Sundry Debtors & Advance to Suppliers	Quarter 4	1,24,007.344	1,24,345.055	Minor Difference.

3. (a) During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

(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 not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (IV) of the order is not 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,

According to the information and explanations given to us, 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, 2025 for a period of more than six months from the date they became payable. Except reported below:

S.NO.	PARTICULARS	AMOUNT
1.	TDS TRACES DEMAND	100.00

(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. (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

10. (a) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;

(b) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

(c) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.

(d) In our opinion and according to the information and explanations given by the management, 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) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

11. (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 not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.



12. (a) According to the information and explanations given by the management and relied upon internal audit report, 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.

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

14. 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.

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

16. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.

17. (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 Group does not have any CIC as part of the Group.

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

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



20. 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.

21. Based on our examination, the provision of section 135 is compiled by the company during the Financial year ending on 31st March, 2025.

22. The reporting under clause (xxi) of the order is not applicable in respect of audit of the Standalone Financial Statement. Accordingly, no comment in respect of the said clause has been included in this report.

**For Ajay K. Kapoor & Company
Chartered Accountants**

FRNc013788N



(Ajay Kapoor)

FCA

M. No. : 092423

Place : Ghaziabad
Dated : 16.06.2025
UDIN : 25092423BMHZJG6968

We have implemented audit procedures to assess whether there exists the adequacy of the internal control system over financial reporting and their operating effectiveness. These audit procedures include: assessing the design of internal control over financial reporting, including the risk of material misstatement due to fraud or error; 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 risk of material misstatement in the Standalone financial statements, whether due to fraud or error.

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

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, 2025, 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, 2025, 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
Dated : 16.06.2025
UDIN : 25092423BMHZJG6968**



**(Ajay Kapoor)
FCA
M. No. : 092423**

NFP SAMPOORNA FOODS LIMITED
 CIN: U10793HR2023PLC117207
 BALANCE SHEET AS AT 31st MARCH, 2025

(in ₹ 'Thousands)

PARTICULARS	Note No.	As at 31.03.2025	As at 31.03.2024
EQUITY & LIABILITIES			
1) Shareholders' Funds			
Share Capital	3	62,000,000	62,000,000
Reserve & Surplus	4	<u>28,501,421</u>	<u>1,710,361</u>
		<u>90,501,421</u>	<u>63,710,361</u>
2) Share Application Money (pending allotment)		-	-
3) Non-current Liabilities			
Long Term Borrowing	5	20,087,127	42,459,628
Deferred Tax Liabilities (net)	6	-	58,145
Other Long Term Liabilities	7	-	-
Long Term Provisions	8	-	-
		<u>20,087,127</u>	<u>42,517,774</u>
4) Current Liabilities			
Short Term Borrowings	9	93,502,677	42,870,898
Trade Payables	10	-	-
- dues of micro and small enterprises		6,475,869	438,489
- dues other than micro and small enterprises		<u>334,300</u>	<u>1,455,507</u>
		<u>6,810,169</u>	<u>1,893,996</u>
Other Current Liabilities	11	50,023,522	10,368,661
Short Term Provisions	12	<u>9,338,749</u>	<u>5,446,052</u>
		<u>159,675,117</u>	<u>60,579,608</u>
		TOTAL	270,263,664
			166,807,743
ASSETS			
1) Non-current Assets			
Property, Plant and Equipment & Intangible Assets	13	-	-
Property, Plant and Equipment		42,148,176	13,950,108
Intangible Assets		-	-
Capital Work in Progress		-	-
		<u>42,148,176</u>	<u>13,950,108</u>
Non-Current Investments	14	-	-
Deferred Tax Assets (net)	15	180,499	-
Long Term Loans & Advances	16	-	-
Other Non-Current Assets	17	<u>1,014,000</u>	<u>738,000</u>
		<u>43,342,675</u>	<u>14,688,108</u>
2) Current Assets			
Current Investments	18	-	-
Inventories	19	78,149,900	68,135,583
Trade Receivables	20	20,182,192	9,872,924
Cash & Cash Equivalents	21	4,361,100	3,354,701
Short Term Loans & Advances	22	122,344,005	67,751,979
Other Current Assets	23	<u>1,883,793</u>	<u>3,004,448</u>
		<u>226,920,989</u>	<u>152,119,635</u>
		TOTAL	270,263,664
			166,807,743

Significant Accounting Policies

34

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

As per our Audit Report of even date attached.

For Ajay K. Kapoor & Company

Chartered Accountants

FRN: 0130881

Peer Review Certificate No. 016088

(Ajay Kapoor)

Partner

M. No. 092423

For & On Behalf of Board of Directors

For NFP Sampoorna Foods Limited

For NFP Sampoorna Foods Limited

Anju Goel (Whole Time Director)

Anju Goel

DIN: 02525953

(Managing Director)

Yash Vardhan Goel

DIN: 10425908

Babli (Company Secretary)

Babli

Anil Kumar (Chief Financial Officer)

Anil Kumar Gupta

Director

Place: Ghaziabad

Dated : 16.06.2025

UDIN :25092423BMHZJG6968

NFP SAMPOORNA FOODS LIMITED
 CIN: U10793HR2023PLC117207
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2025

PARTICULARS	Note No.	(in ₹ 'Thousands)	
		For the year ended 31.03.2025	For the year ended 31.03.2024
REVENUE			
Revenue from Operations	24	356,367.419	59,966.122
Other Incomes	25	1,206.746	-
	Total Income	357,574.165	59,966.122
EXPENSES			
Cost of Materials Consumed	26	146,362.440	58,769.310
Purchases of Stock-in-Trade	27	129,740.119	-
Changes in inventories of Finished Goods, WIP & Stock-in-Trade	28	-15,526.527	-19,742.947
Employees Benefit Expenses	29	22,915.500	7,480.349
Finance Expenses	30	9,210.540	2,515.090
Depreciation & Amortisation Expense	13	3,050.814	655.451
Other Expenses	31	25,784.866	7,728.138
	Total Expenses	321,537.752	57,405.391
Profit/(Loss) before Exceptional, Extraordinary items & Taxes		36,036.413	2,560.731
Exceptional items		-	-
Extraordinary Items		-	-
Profit/(Loss) before Tax Expense		36,036.413	2,560.731
Current Tax		9,338.749	792.225
Deferred Tax		-238.644	58.145
Provision For CSR		-	-
Profit/(Loss) for the Year		26,936.308	1,710.361
Earning Per Equity Share	32		
Basic		4.345	0.276
Diluted		4.345	0.276

Significant Accounting Policies 34

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

As per our Audit Report of even date attached.

For Ajay K. Kapoor & Company

Chartered Accountants

FRN : 013788N

Peer Review Certificate No. 016088

Ajay Kapoor

Partner

M. No. 092423

Place: Ghaziabad

Dated : 16.06.2025

UDIN :25092423BMHZJG6968



For & On Behalf of Board of Directors

For NFP Sampoorna Foods Limited

Anju Goel

(Whole Time Director)

Anju Goel

DIN : 02525953

Yash Vardhan

(Managing Director)

Yash Vardhan Goel

DIN : 08492934

Babli Goel

(Company Secretary)

Babli

Anil Kumar

(Chief Financial Officer)

Anil Kumar Gupta

Director

NFP SAMPOORNA FOODS LIMITED

CIN: U10793HR2023PLC117207

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(in ₹ 'Thousands)

Particulars	Year Ended 31st March, 2025	
A Cash flow from Operating Activities		
Net Profit for the year before taxation		36,036.413
Add/ (Deduct):		
(a) Depreciation / amortisation for the year	3,050.814	
(b) Finance Charges	9,210.540	
		12,261.354
Operating Cash Profit before Working Capital Changes		48,297.767
(a) (Increase)/Decrease in Trade Receivables	-10,309.268	
(b) (Increase) / Decrease in other Current Assets	1,120.655	
(c) (Increase) / Decrease in Inventories	-10,014.317	
(d) (Increase) / Decrease in Short Term Loans & Advances	-54,592.026	
(e) (Increase) / Decrease in Non-Current Assets	-276.000	
(f) Increase / (Decrease) in other current liabilities	39,654.861	
(g) Increase/(Decrease) in Trade and Other Payables	4,916.173	
Cash Inflow from Operations		18,797.845
Deduct:		
Appropriations		-
CSR Expenditure		-
Direct Taxes Paid		5,591.301
Net Cash Inflow from Operating Activities (A)		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)	31,363.152	
(b) Capital Work In Progress	-	
		31,363.152
Net Cash (Outflow) from Investing Activities (B)		-31,248.882
C Cash Flow from Financing Activities		
Inflow:		
(a) Long Term Loans availed during the year (net)	-	
(b) Short term Loans availed during the year(net)	50,631.778	
		50,631.778
Outflow:		
(a) Long Term Loans paid during the year (net)	22,372.501	
(b) Short term Loans paid during the year(net)	-	
(c) Interest paid on loans borrowed	9,210.540	
		31,583.042
Net Cash Inflow from Financing Activities (C)		19,048.736
D Change in currency fluctuation reserve arising on consolidation		
Net Increase / (Decrease) in Cash/Cash Equivalents (A+B+C)		1,006.399
Add: Balance of Cash/Cash Equivalents at the beginning of the year		3,354.701
Cash/Cash Equivalents at the close of the year		4,361.100

As per our Audit Report of even date attached.

For Ajay K. Kapoor & Company

Chartered Accountants

FRM-A/2020

Review Certificate No. 016088

Ghaziabad

Ajay Kapoor

Partner

ST. No. 092423

Plot No. 100

Place: Ghaziabad

Dated : 16.06.2025

UDIN : 25092423BMHZJG6968

For & On Behalf of Board of Directors

For NFP Sampoorna Foods Limited

For NFP Sampoorna Foods Limited

Anju Goel (Whole Time Director) Yash Vardhan Goel (Managing Director)

Anju Goel Yash Vardhan Goel

DIN : 02525953 DIN : 08492934

Babli (Company Secretary) Anil Kumar Gupta (Chief Financial Officer)

Babli Anil Kumar Gupta

Director

For NFP Sampoorna Foods Limited

For NFP Sampoorna Foods Limited

Anju Goel (Whole Time Director) Yash Vardhan Goel (Managing Director)

Anju Goel Yash Vardhan Goel

DIN : 02525953 DIN : 08492934

Babli (Company Secretary) Anil Kumar Gupta (Chief Financial Officer)

Babli Anil Kumar Gupta

NFP SAMPOORNA FOODS LIMITED

SIGNIFICANT POLICIES & NOTES FORMING PART OF THE ACCOUNTS

CORPORATE INFORMATION

NFP SAMPOORNA FOODS LIMITED is incorporated on 13/12/2023 having its registered office at Nathupur, P.S. Rai Sonipat, Haryana, India, 131029. The company is engaged in The Company is engaged in the business of processing and trading of cashew nuts, Dry Fruits & Other nuts.

SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

These financial statements have been prepared under the historical cost convention on a going concern and accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (GAAP) in India. Indian GAAP comprises mandatory accounting standards as specified under the section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014, the relevant provisions of the Companies Act, 2013 and pronouncements of the Institute of Chartered Accountants of India and other accounting principle generally accepted in India to the extent applicable. The Financial Statements are presented in Indian Rupees in Thousands.

2. Revenue Recognition

The revenue from rendering services has been recognized on accrual basis as per terms of contract/ arrangement with different customers.

3. Expenditures

Expenses are accounted for on an accrual basis and provisions are made for all known probable losses and liabilities.

4. Going Concern

In view of going economic conditions of the business, the management is of the view that the company shall be able to continue as a going concern. Accordingly, management considers it appropriate to prepare these financial statements on a going concern basis, i.e., the assets and liabilities are recorded on the basis that the company will be able to use or realize its assets and discharge its liabilities in the normal course of business.

5. Use of estimates

The preparation of the financial statements in conformity with GAAP requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Estimates and underlying assumptions are reviewed on an on-going basis and any revisions recognized prospectively in current and future periods. The Management believes that the estimates used in preparation of financial statements are prudent and reasonable.

For NFP Sampoorna Foods Limited

Pratik Kumar

Babu Garg
Anju Goel
Director



For NFP Sampoorna Foods Limited
Haryana Chapter

Director

6. Property, plant and equipment and depreciation

Property, plant & equipment are carried at cost of acquisition or construction less accumulated depreciation and/or accumulated impairment loss, if any. The cost comprises its purchase price, borrowing cost if capitalization criteria met, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use.

Tangible property, plant & equipment under construction are disclosed as capital work-in-progress.

A property, plant & equipment is eliminated from financial statements on disposal or when no further benefits is expected from its use and disposal and losses arising from retirement or gains/ losses arising from disposal of property, plant & equipment which are carried at cost are recognized in the Statement of Profit and Loss.

7. Depreciation on Tangible Assets

Depreciation on fixed assets is provided under Written down Value Method over the useful lives of assets as per Part C of Schedule II of the Companies Act, 2013.

8. Employee benefit obligations

All employee benefits payable/ available within 12 months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages and bonus etc. are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

9. Foreign currency transactions

The Foreign Exchange inward and outward during the financial period ended 31st March, 2025 is as follows:

Particulars	31 st March, 2025 (in USD)	31 st March, 2025 (in INR)
Foreign Exchange Inward	2,58,203.63	2,19,59,122.55
Foreign Exchange Outward	21,05,587.37	17,95,27,245.14

10. Taxation

Income-tax expense comprises current tax i.e., amount of tax for the period determined in accordance with the income tax law. Income tax expense is recognized in Statement of Profit or Loss except that tax expense related to items recognized directly in reserves is also recognized in those reserves.



For NFP Sampoorna Foods Limited

Ujjwal Kumar
Director

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws.

For NFP Sampoorna Foods Limited

Anju Joshi

Director

Babli Gang

11. Impairment of assets

An asset is treated as impaired, when carrying cost of assets exceeds its recoverable amount. An impaired loss is charged to profit & loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting periods is reversed if there has been a charge in the estimate of the recoverable amount.

12. Provisions, Contingent Liabilities and Contingent Assets

A provisions is recognized when an enterprise has

- (1) A present obligation as a result of past events.
- (2) It is probable that an outflow of resources will be required to settle the obligation.
- (3) In present of which a reliable estimate can be made.

Provisions are determined based on the best estimates required to fulfill the obligation on the balance sheet date. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

13. Cash and Cash equivalents

Cash and cash equivalent in the balance sheet comprises cash at bank, Cash in hand & short term investments.

14. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividend & taxes) by the weighted average number of equity shares outstanding during the year.

15. Related Party Disclosures

(I) Key Management Personnel

List of Related parties where control exists & related parties with whom transactions have taken place & relationships.

Name of Related Parties	Relationship
Praveen Goel	KEY MANAGEMENT PERSONNEL
Yash Vardhan Goel	
Anju Goel	
Anil Kumar Gupta	
Babli	
Rajesh Arora	
Ankur Sharma	
YASH VARHDAN FOODS INDUSTRIES	ASSOCIATE ENTERPRISE
SHARAT LOGISTICS	
GOEL BRICK INDUSTRIES	
C.B. GOEL	



For NFP Sampoorna Foods Limited
Y. Vardhan
Director

Arul Kumar

For NFP Sampoorna Foods Limited

Arul Goel
Director

Babli Gang

INDIA COAL COMPANY
 TIRUPATI COAL
 SAR & COMPANY
 GOPI RAM FLOUR MILLS PRIVATE LIMITED
 YASHO ENERGY PRIVATE LIMITED
 ULTIMATE PLYWOOD TRADING (INDIA) PRIVATE LIMITED
 MUNDRA COKE LIMITED
 ARORA RAJESH AND COMPANY PRIVATE LIMITED
 FORETHOUGHT ADVISORY SERVICES PRIVATE LIMITED
 KEYSTONE FINANCE LIMITED
 ARC FINTAX PRIVATE LIMITED

(II) Transactions with Related Parties are:

(in '000s)

Particulars	KEY MANAGEMENT PERSONNEL	RELATIVES OF KMP	ASSOCIATES ENTERPRISES
LOAN TAKEN (SHORT TERM LOAN)	12,300.000		
LOAN REPAYMENT (SHORT TERM LOAN)	20,829.520		
REMUNERATION	1,557.693		90,956.040
SALES INCLUDING GST DURING THE YEAR			3,151.656
PURCHASE INCLUDING GST DURING THE YEAR			
JOB WORK EXPENSES INCLUDING GST DURING THE YEAR			1,329.624

Note: The above mentioned sales made to Associate Enterprise is only from April 2024 till January 2025 after which no sale/purchase transaction has occurred.

16. Previous Period Figures:

Previous period figures have been regrouped and rearranged to the extent considered necessary.



For NFP Samooporna Foods Limited
 Director

Omil Kumar

For NFP Samooporna Foods Limited
 Arvind Goel

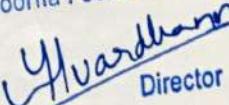
Director

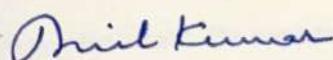
Babli Gang

OTHER DISCLOSURES:

- i. Title deeds of all the immovable properties are held in the name of the Company.
- ii. The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
- iii. No proceedings have been initiated during the year or are pending against the Company as on March 31, 2025 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- iv. RATIOS ENCLOSED: - The Company has disclosed the ratios in Annexure-A to Notes to Accounts.
- v. The Company has not defaulted in the repayment of any loans or in the payment of interest thereon to any lender.
- vi. The Company has availed the Working Capital Limit from HDFC Bank of Rs. 1050.00 Lakhs. Out of which 0.60 Lakhs is outstanding on 31.03.2025. & Kotak Mahindra Bank Limited of Rs. 1180.00 Lakhs out of which 590.99 Lakhs is outstanding on 31.03.2025.
- vii. As per information collected from online search The Company has no transaction with companies struck-off under provisions of Companies Act 2013.
- viii. There were no charges or satisfaction thereof pending to be registered with registrar of companies beyond the statutory period.
- ix. The company does not have any layer of companies.
- x. There was no scheme of arrangements during the year.
- xi. The company was not dealing in Crypto.
- xii. There was no transaction that has been surrendered or disclosed as income during the year in tax assessments under the IT Act.
- xiii. Company is not covered under the provision of Sec-135 of the Companies Act 2013.

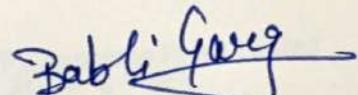


For NFP Sampoorna Foods Limited

Bhavesh Patel
Director


Deep Kumar

For NFP Sampoorna Foods Limited

Ajay
Director


Babli Garg

ANNEXURE-A: FINANCIAL RATIOS DISCLOSURE

<u>Particulars</u>	<u>Particulars</u>	<u>Current Year</u>	<u>Previous Year</u>	<u>Change</u>	<u>Reason</u>
Current ratio	<u>Current Assets</u> Current Liabilities	1.42	2.51	-0.43	Due to increase in Current liabilities more than Current Assets.
Debt-Equity ratio	<u>Total Debt</u> Total Equity	1.26	1.34	-0.06	Due to increase in Total Equity more than Total Debt.
Debt Service Coverage ratio	<u>EBTDA</u> (Interest + Repayment of Debt)	1.24	N.A	-	-
Return on Equity ratio	<u>PAT</u> Average Equity	34.93	0.03	1,300.29	Due to increase in PAT.
Inventory turnover ratio	<u>Cost of Sales</u> Average Inventory	3.56	0.57	5.22	Due to increase in Cost Of Sales.
Trade Receivables turnover ratio	<u>Net Credit Sales</u> Average Trade Receivable	23.71	2.00	10.89	Due to increase in Net Credit sales.
Trade payables turnover ratio	<u>Net Credit Purchases</u> Average Trade Payables	62.17	1.25	48.61	Due to increase in Net Credit purchases.
Net capital turnover ratio	<u>Net Sales</u> Capital Employed	5.30	65.51	-0.92	Due to increase in Net Sales.
Net profit ratio	<u>Net Profit (PAT)</u> Net Sales	7.56	2.85	1.65	Due to increase in Net Profit (PAT) and Net Sales.
Return on Capital employed	<u>EBIT</u> Capital Employed	40.91	4.78	7.56	Due to increase in EBIT.
Return on investment	<u>Net Profit after Tax</u> Average Total Assets	6.16	0.01	600.05	Due to increase in Net Profit after Tax and Average Total Assets.

Note: The reason for significant changes in ratio. The company was incorporated on 13-12-2023 by conversion of partnership firm into the company the results compared for the F.Y. 2023-2024 only for approx. three months only.



For NFP Sampoorna Foods Limited
Y. Vardhman
Director

Omil Kumar

For NFP Sampoorna Foods Limited

Arijit

Director

Babli Garg

NFP SAMPOORNA FOODS LIMITED

CIN: U10793HR2023PLC117207

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

1 CORPORATE INFORMATION

The Company is incorporated on 13/12/2023 having its registered office at C/O Ashok Gupta Nathupur, Sonipat P.S. Rai, P.S.Rai, Sonipat, Sonipat, Haryana, India, 131029. The Company is engaged in the business of processing and trading of cashew nuts , Dry Fruits & Other nuts

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

(in ₹ 'Thousands)

PARTICULARS	As at 31.03.2025	As at 31.03.2024
3 SHARE CAPITAL		
Authorised Capital		
10000000 Equity Shares of Rs.10/-Each	100,000,000	100,000,000
Issued, Subscribed & Paid-up Capital		
6200000 Equity Shares of Rs.10/-Each	62,000,000	62,000,000
	<u>62,000,000</u>	<u>62,000,000</u>

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	6,200,000	5,141,152
Add : Number of shares allotted during the year	-	1,058,848
Number of shares outstanding as at the end of the year	<u>6,200,000</u>	<u>6,200,000</u>

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	3112470	50.20%	3112470	50.20%
2 Mr. Yash Vardhan Goel	3087030	49.79%	3087030	49.79%

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

Name of Promoters (% Change During the Year)	Current Year		Previous Year	
	No. of Shares	%age	No. of Shares	%age
1 Mr. Praveen Goel	3112470	50.201%	3112470	50.201%
2 Mr. Yash Vardhan Goel	3087030	49.791%	3087030	49.791%
3 Miss Anju Goel	100	0.002%	100	0.002%
4 Miss Nisha Gupta	100	0.002%	100	0.002%
5 Mr. Anil Kumar Gupta	100	0.002%	100	0.002%
6 Mr. Sanjay Kumar Garg	100	0.002%	100	0.002%
7 Mr. Sudhanshu Shekhar Thakur	100	0.002%	100	0.002%

4 RESERVES & SURPLUS

Surplus/(Deficit) in the Statement of Profit & Loss

Opening Balance	1,710.361	-
Add : Profit/(Loss) for the year	26,936.308	1,710.361
Less : Deduction/Appropriations	145.249	-
Closing Balance	28,501.421	1,710.361
	<u>28,501.421</u>	<u>1,710.361</u>



For NFP Sampoorna Foods Limited

Anju Goel

Director

Babli Goel

For NFP Sampoorna Foods Limited

Yash Vardhan Goel

Director

NFP SAMPOORNA FOODS LIMITED
CIN: U10793HR2023PLC117207

5 LONG TERM BORROWINGS

Secured

Term Loan From Banks

AU Small Finance Bank	17,875.256	-
	17,875.256	-

Note: The above secured by way of hypothecation of plant & machinery, against which the loan was sanctioned.

Unsecured

From Banks & NBFC's

Axis Bank Limited	1,031.630	1,034.336
Bajaj Finance Limited	226.473	1,395.442
Clix Capital Serives Private Limited	141.809	909.401
IDFC First Bank Limited	212.007	1,370.039
Indusind Bank Limited	-	361.206
Kisetsu Saison Finance (INDIA) Private Limited	108.168	693.804
Kotak Mahindra Bank	208.783	1,346.694
L&T Finance Limited	142.407	913.277
Poonawalla Fincorp Limited	140.594	905.909
SSA Finserve Private Limited	-	25,000.000
	2,211.871	33,930.108

Loans & Advances From Related Parties

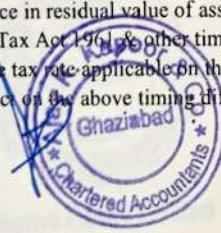
Praveen Goel	-	6,911.520
Yash vardhan Goel	-	1,618.000
	-	8,529.520
	<u>20,087.127</u>	<u>42,459.628</u>

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

Particulars	Total amount due as at 31.03.2025	Due within 12 months (Current)	Due after 12 months (Non-Current)
From Bank ABC			
Axis Bank Limited	1,848.691	817.061	1,031.630
Bajaj Finance Limited	1,395.442	1,168.969	226.473
Clix Capital Serives Private Limited	909.401	767.592	141.809
IDFC First Bank Limited	1,370.039	1,158.032	212.007
Indusind Bank Limited	361.206	361.206	-
Kisetsu Saison Finance (INDIA) Private Limit	693.804	585.636	108.168
Kotak Mahindra Bank	1,346.694	1,137.911	208.783
L&T Finance Limited	913.277	770.870	142.407
Poonawalla Fincorp Limited	905.909	765.315	140.594
SSA Finserve Private Limited	25,000.000	25,000.000	-
AU Small Finance Bank	19,686.102	1,810.846	17,875.256
Total	<u>54,430.565</u>	<u>34,343.438</u>	<u>20,087.127</u>

6 DEFERRED TAX LIABILITIES (NET)

Difference in residual value of assets as per Companies Act 2013 & Income Tax Act 1961 & other timing differences like provisions	-	231.011
Effective tax rate applicable on the company	25.17	25.17
Tax effect on the above timing difference	-	58.145



For NFP Sampoorna Foods Limited

Yashvardhan
Director

Phil Kumar

For NFP Sampoorna Foods Limited
Anju Goel

Director

NFP SAMPOORNA FOODS LIMITED
CIN: U10793HR2023PLC117207

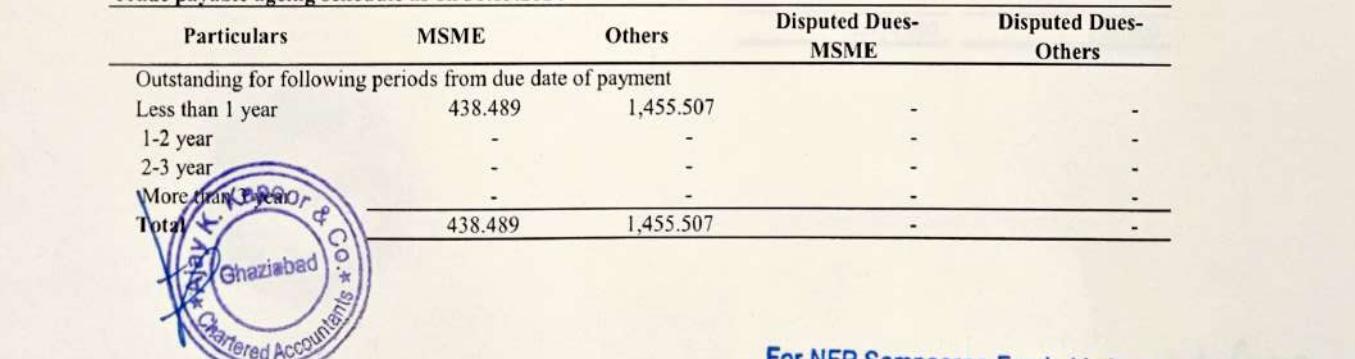
7 OTHER LONG TERM LIABILITIES	NIL	NIL
8 LONG TERM PROVISIONS	NIL	NIL
9 SHORT TERM BORROWINGS		
<u>Loans Repayable on Demand - Secured</u>		
Working Capital Limit		
HDFC Bank Limited - CC Limit	60,479	35,397.714
Kotak Mahindra Bank Limited - CC Limit	<u>59,098.759</u>	-
	<u>59,159.238</u>	<u>35,397.714</u>
<u>Current Maturities of Long Term Debts</u>		
Axis Bank Limited	817,061	816,638
Bajaj Finance Limited	1,168,969	987,397
Clix Capital Services Private Limited	767,592	642,005
IDFC First Bank Limited	1,158,032	983,963
Indusind Bank Limited	361,206	1,298,948
Kisetsu Saison Finance (INDIA) Private Limited	585,636	489,818
Kotak Mahindra Bank	1,137,911	963,232
L&T Finance Limited	770,870	644,746
Poonawalla Fincorp Limited	765,315	646,438
SSA Finserve Private Limited	25,000,000	-
AU Small Finance Bank	<u>1,810,846</u>	-
	<u>34,343,438</u>	<u>7,473.185</u>
	<u>93,502.677</u>	<u>42,870.898</u>
10 TRADE PAYABLES		
Dues of micro and small enterprises	6,475,869	438,489
Dues other than micro and small enterprises	<u>334,300</u>	<u>1,455,507</u>
	<u>6,810,169</u>	<u>1,893,996</u>

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				
Less than 1 year	6,475,869	334,300	-	-
1-2 year	-	-	-	-
2-3 year	-	-	-	-
More than 3 year	-	-	-	-
Total	6,475,869	334,300	-	-

Trade payable ageing schedule as on 31.03.2024

Particulars	MSME	Others	Disputed Dues- MSME	Disputed Dues- Others
Outstanding for following periods from due date of payment				
Less than 1 year	438,489	1,455,507	-	-
1-2 year	-	-	-	-
2-3 year	-	-	-	-
More than 3 year	-	-	-	-
Total	438,489	1,455,507	-	-



For NFP Sampoorna Foods Limited

Y. Guddhara
Director

Pril Kumar

For NFP Sampoorna Foods Limited

Ayu. Goel
Director

Babli Goel

NFP SAMPOORNA FOODS LIMITED
CIN: U10793HR2023PLC117207

11 OTHER CURRENT LIABILITIES

Statutory Dues Payable

EPF Payable	146.767	76.932
ESIC Payable	18.902	22.302
LWF Payable	18.144	149.289
GST RCM Payable	34.146	10.335
TDS & TCS Payable	272.161	192.379
	490.120	451.237

Expenses Payable

Wages & Salary Payable	860.047	556.943
Interest accrued but not due	715.947	299.815
Director Imprest Payable	-	50.173
Pest Management Services Payable	14.000	14.000
Staff & Labour Welfare Payable	11.902	25.630
Audit Fee Payable	135.000	90.000
Electricity Expenses Payable	92.467	101.556
Loan Processing Fees Payable	34.417	-
Legal & Professional Expenses Payable	31.500	40.000
	1,895.280	1,178.117

Other Payables

Advance from customer	47,638.122	8,739.307
	47,638.122	8,739.307
	50,023.522	10,368.66

12 SHORT TERM PROVISIONS

Provision For Income Tax	9,338.749	5,446.052
	9,338.749	5,446.052

14 NON-CURRENT INVESTMENTS

NIL

NIL

15 DEFERRED TAX ASSETS (NET)

Difference in residual value of assets as per Companies Act 2013 & Income Tax Act 1961 & other timing differences like provisions	717.119	-
Effective tax rate applicable on the company	25.17	25.17
Tax effect on the above timing difference	180.499	-

16 LONG TERM LOANS & ADVANCES

NIL

NIL

17 OTHER NON-CURRENT ASSETS

Security Deposite	1,014.000	738.000
	1,014.000	738.000



For NFP Sampoorna Foods Limited

Babli Goel

For NFP Sampoorna Foods Limited

U. H. Vardhaman

Director

Omil Kumar

Anju Goel
Director

NFP SAMPOORNA FOODS LIMITED
CIN: U10793HR2023PLC117207

18 CURRENT INVESTMENTS NIL NIL

19 INVENTORIES

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

Raw Materials & Components	-	5,512,210
Work-in-Progress	4,034,820	5,300,455
Finished Goods	<u>74,115,080</u>	<u>57,322,918</u>
	<u>78,149,900</u>	<u>68,135,583</u>

20 TRADE RECEIVABLES

(Unsecured Considered Good Unless Otherwise Stated)

Debt outstanding for more than six months	52,813	429,501
Others (Less than six months)	<u>20,129,379</u>	<u>9,443,423</u>
	<u>20,182,192</u>	<u>9,872,924</u>

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				
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	-	-	-

Trade Receivables ageing schedule as on 31.03.2024

Particulars	Undisputed - Considered good	Undisputed - Considered doubtful	Disputed - Considered good	Disputed - Considered doubtful
Outstanding for following periods from due date of payment				
Less than 6 months	9,443,423	-	-	-
6 months - 1 year	429,501	-	-	-
1 year - 2 year	-	-	-	-
2 year - 3 year	-	-	-	-
More than 3 year	-	-	-	-
Total	9,872,924	-	-	-



For NFP Sampoorna Foods Limited

Ujjwal Kumar
Director

Ujjwal Kumar

For NFP Sampoorna Foods Limited

Arijit Kapoor
Director

Babli Gang

NFP SAMPOORNA FOODS LIMITED
CIN: U10793HR2023PLC117207

21 CASH & CASH EQUIVALENTS

Cash in Hand	245.618	435.134
<u>Balances with Scheduled Banks</u>		
Current Account	4,115.482	2,919.567
	<u>4,361.100</u>	<u>3,354.701</u>

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

Balance with Revenue Authorities

TDS, TCS & Advance Tax	8,387.922	5,569.931
GST Input	<u>10,130.932</u>	<u>5,892.539</u>
	18,518.853	11,462.469

Loans & Advances

Advances to suppliers	103,825.152	56,289.510
	<u>103,825.152</u>	<u>56,289.510</u>
	<u>122,344.005</u>	<u>67,751.979</u>

23 OTHER CURRENT ASSETS

Prepaid Expenses	1,679.811	1,442.622
TDS Recoverable From NBFC's	203.982	246.833
Claim Receivable	-	1,314.993
	<u>1,883.793</u>	<u>3,004.448</u>



For NFP Sampoorna Foods Limited

Y. H. Vardhaman
Director

Pril Kumar

For NFP Sampoorna Foods Limited

Anju Goel
Director

Babli Gang

NFP SAMPOORNA FOODS LIMITED
CIN: U10793HR2023PLC117207

PARTICULARS	For the year ended 31.03.2025	For the year ended 31.03.2024
24 REVENUE FROM OPERATIONS		
<u>Sales</u>		
Sale of Products/ Goods	356,367.419	59,966.122
	<u>356,367.419</u>	<u>59,966.122</u>
	<u>356,367.419</u>	<u>59,966.122</u>
25 OTHER INCOME		
Discount Received	171.192	-
Interest Income	7,870	-
Currency Exchange - Fluctuation	1,027.684	-
	<u>1,206.746</u>	<u>-</u>
	<u>1,206.746</u>	<u>-</u>
26 COST OF GOODS SOLD		
<u>Cost of Material Consumed</u>		
<u>Raw Material Consumed</u>		
Inventory at the beginning of the year	5,512.210	55,746.815
Add : Purchases during the year	140,850.230	8,534.705
Less: Inventory at the end of the year	-	5,512.210
Cost of raw material consumed	<u>146,362.440</u>	<u>58,769.310</u>
	<u>146,362.440</u>	<u>58,769.310</u>
27 PURCHASES OF STOCK-IN-TRADE		
Purchases of Goods	129,740.119	-
	<u>129,740.119</u>	<u>-</u>
	<u>129,740.119</u>	<u>-</u>
28 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE		
<u>Opening Stock</u>		
Work-in-Progress	5,300.455	5,139.636
Finished Goods	<u>57,322.918</u>	<u>37,740.790</u>
	<u>62,623.373</u>	<u>42,880.426</u>
<u>Closing Stock</u>		
Work-in-Progress	4,034.820	5,300.455
Finished Goods	<u>74,115.080</u>	<u>57,322.918</u>
	<u>78,149.900</u>	<u>62,623.373</u>
	<u>-15,526.527</u>	<u>-19,742.947</u>
29 EMPLOYEES BENEFIT EXPENSES		
Wages & Salary	21,377.843	7,083.589
E.P.F. Contribution	814.244	146.508
E.S.I. Contribution	193.678	69.117
L.W.F Contribution	48.464	18.990
Staff & Labour Welfare	<u>481.271</u>	<u>162.145</u>
	<u>22,915.500</u>	<u>7,480.349</u>
30 FINANCE COST		
Interest on Working Capital	3,117.963	454.056
Interest on Term Loans	5,251.318	1,649.101
Interest (Unsecured Loans)	450.000	99.821
Bank Charges & Loan Processing Fees	<u>391.259</u>	<u>312.113</u>
	<u>9,210.540</u>	<u>2,515.090</u>

For NFP Sampoorna Foods Limited



For NFP Sampoorna Foods Limited

Yashwant Kumar
Director

Yashwant Kumar

Arju Goel
Director

Babli Goel

NFP SAMPOORNA FOODS LIMITED
CIN: U10793HR2023PLC117207

31 OTHER EXPENSES

<u>Manufacturing & Direct Expenses</u>		
Consumables Stores & Spares	129.750	35.000
Job Work Expenses	1,126.800	-
Packing Expenses	4,203.332	1,275.729
Repair & Maintenance Machinery	1,120.953	63.473
Shipping Charges & PPQ Inspection Fees & Stamp Duty	2,047.477	-
Freight Inward	2,500.433	1,375.664
Loading & Unloading Charges	181.088	98.639
Pest Management Services - Expenses	168.000	46.968
Warehouse & Factory Rent - Expenses	3,760.000	1,092.171
Power, fuel & Electricity Expenses	2,384.098	1,144.890
	17,621.930	5,132.535
<u>Administrative Expenses</u>		
Auditor Fee	150.000	50.000
Annual Custody fees	16.875	2.813
Annual Maintence Charges	49.139	5.609
Company Incorporation Expenses	-	1,020.720
Commission Expenses	147.085	100.000
Conveyence Exp.	161.125	34.090
Director's Sitting Fees - Expenses	150.000	-
Electricity - Expenses (Office & Shop)	38.010	-
Festival Expenses	105.000	-
Late fee & Interest on GST &TDS	34.497	1.200
Insurance	471.903	84.130
Joining Fees & Subscription Expenses	193.163	15.000
Legal & Professional Expenses	695.480	110.100
Miscellaneous - Expenses	81.982	27.674
Office Exp	139.564	46.622
Postage & Courier Expenses	5.898	1.265
Printing & Stationery	20.365	4.785
Product Bar-Code Registration & Maintenance Fees	14.850	35.000
Rent Expenses	1,580.845	58.323
ROC Fees	20.400	6.600
Sampling an Cutting Test- Expenses	238.220	16.900
Security & Patrolling Expenses	16.500	4.500
Software Expenses	61.250	-
Telephone & Internet Expenses	16.632	10.000
Technology Expenes (Google Domain)	33.859	-
Traning & Development - Expenses	300.000	-
Tour & Travelling Expenses	771.252	408.969
	5,513.893	2,044.301
<u>Selling & Distribution Expenses</u>		
Freight & Forwarding Expenses	999.609	385.660
Business Promotion & Marketing Expenses	1,649.434	165.642
	2,649.043	551.302
	25,784.866	7,728.14

32 EARNING PER SHARE

Profit/(Loss) after Tax	26,936.308	1,710.361
Total Equity Share Outstanding at the year end	6,200.000	6,200.000
Basic Earning Per Share	4.345	0.276
Diluted Earning Per Share	4.345	0.276

For NFP Sampoorna Foods Limited

Ujjwal Kumar
Director

Ujjwal Kumar

For NFP Sampoorna Foods Limited

Ajay Goel

Director
Babli Goel



Schedule No. 13

Date of Purchase / Put to use	Particular	Original Cost (Rs.)	Sale During the year	Dep. charged upto 31.03.2024	Adjust- ment of Dep during the year	WDV as on 01.04.2024	Life as per Co- Act, 2013	Useful Life (Years)	Life Used till 31.03.2025	Remaining Life	Salvaged value	Depreciable amount over whole life	Rate of Dep.	Dep. for the Year 2024-25	Sale During the year	Adjusted with Retained Earnings	WDV as on 31st Mar 2025
(A) PLANT & MACHINERY																	
21-Dec-2023	Plastic Crate	436,485	21,983	-	-	414,502	15.00	15.00	1.25	13.75	21,824	41,4861	19.31%	80,032	-	334,470	
21-Jan-2023	Aluminum Tray	1,336,975.00	66,929	1,270,000	-	1,270,000	15.00	15.00	1.25	13.75	66,546	1,270,000	19.31%	745,735	-	1,054,761	
21-Jan-2023	Raw Cashew Nut Cutting Machine	2,188,567.00	109,563	2,079,000	-	1,969,437	15.00	15.00	1.25	13.75	106,428	2,079,000	19.31%	401,491	-	1,677,564	
1-Apr-2024	Raw Cashew Nut Cutting Machine	250,000.00	-	-	-	250,000	15.00	15.00	1.00	14.00	13,500	250,000	19.28%	27,093	-	213,907	
1-Apr-2024	Raw Cashew Nut Cutting Machine	306,000.00	-	-	-	306,000	15.00	15.00	1.00	14.00	15,300	306,000	19.28%	58,836	-	247,164	
21-Jan-2023	Cashew Cutting & Scooping Line	442,265.00	22,152	-	-	420,103.00	15.00	15.00	1.25	13.75	22,110	420,095	19.31%	81,111	-	338,962	
21-Dec-2022	Cashew Kernel Peeling & Grading Line	435,075.00	21,795	-	-	413,276	15.00	15.00	1.25	13.75	21,754	413,237	19.31%	70,000	-	331,471	
21-Dec-2023	Cashew Kernel Packing System	211,187.00	10,588	200,507	-	15,00	15.00	1.25	13.75	10,559	200,528	19.31%	16,357	-	101,870		
21-Dec-2023	Double Head Peeler Machine	393,125.00	19,044	-	-	373,421	15.00	15.00	1.25	13.75	1,103	373,409	19.31%	72,108	-	301,323	
21-Dec-2023	Hydraulic Slicer Lift Trolley	22,054.00	1,195	-	-	20,849	15.00	15.00	1.25	13.75	1,700	20,800	19.31%	4,045	-	16,904	
21-Dec-2023	Dry Fruit Cutting Machine Tukda	34,000.00	-	-	-	32,297	15.00	15.00	1.25	13.75	2,900	32,297	19.31%	-	-	28,001	
21-Dec-2023	Dry Fruit Cutting Machine Tukda	34,000.00	-	-	-	32,297	15.00	15.00	1.25	13.75	2,900	32,297	19.31%	-	-	44,462	
21-Dec-2023	Dryer Trolley	58,000.00	-	-	-	55,303	15.00	15.00	1.25	13.75	2,700	55,303	19.31%	-	-	57,318	
21-Dec-2023	Electrical Winch Machine	94,350.00	-	-	-	89,424	15.00	15.00	1.25	13.75	4,718	89,422	19.31%	-	-	13,471	
21-Dec-2023	Electronic Weighing Machine	17,577.00	-	-	-	16,887	15.00	15.00	1.25	13.75	879	16,696	19.31%	-	-	297,671	
21-Dec-2023	Raw Cashew Handcutting Machine	366,369.00	19,456	-	-	368,913	15.00	15.00	1.25	13.75	19,418	368,951	19.31%	71,756	-	144,730	
1-Apr-2024	Raw Cashew Handcutting Machine	178,300.00	-	-	-	178,300	15.00	15.00	1.00	14.00	8,825	178,300	19.28%	34,380	-	161,511	
21-Dec-2023	Hydraulic Scissor Lift Trolley	56,312.00	1,969	-	-	57,343	15.00	15.00	1.25	13.75	1,966	57,340	19.31%	23,000	-	266,660	
21-Dec-2023	KOEL Green Salient DG SET	172,251.00	18,748	-	-	155,807	15.00	15.00	1.25	13.75	18,713	155,842	19.31%	6,568	-	155,874	
21-Dec-2023	Moisture Cabin	203,500.00	10,194	-	-	193,306	15.00	15.00	1.25	13.75	10,175	193,325	19.31%	31,327	-	161,511	
21-Dec-2023	Old & Used HT Transformer	90,222.00	4,570	-	-	85,702	15.00	15.00	1.25	13.75	4,513	85,711	19.31%	18,449	-	81,270	
21-Dec-2023	Old & Used Servo Sustainer	120,260.00	6,026	-	-	114,270	15.00	15.00	1.25	13.75	6,015	114,290	19.31%	-	-	4,001	
21-Dec-2023	Platform Trolley	5,346.93	268	-	-	5,078	15.00	15.00	1.25	13.75	267	5,078	19.31%	-	-	216,164	
21-Dec-2023	Raw Cashew Grading Systems	261,912.00	14,128	-	-	267,905	15.00	15.00	1.25	13.75	14,011	267,927	19.31%	51,731	-	113,114	
21-Dec-2023	Ro Plant	147,941.00	-	-	-	140,437	15.00	15.00	1.25	13.75	7,192	140,453	19.31%	-	-	24,366	
21-Dec-2023	Ultrasonic Humidifier	32,076.00	1,607	-	-	30,472	15.00	15.00	1.25	13.75	1,604	30,475	19.31%	-	-	126,217	
21-Dec-2023	Vacuum Packing Machine	167,274.00	8,379	-	-	158,895	15.00	15.00	1.25	13.75	8,364	158,910	19.31%	-	-	108,660	
21-Dec-2023	Venus RGB Cashew Color Sorter	914,307.00	46,303	-	-	878,004	15.00	15.00	1.25	13.75	46,215	878,092	19.31%	161,534	-	10,244	
21-Dec-2023	Welding Machine	13,366.00	670	-	-	12,996	15.00	15.00	1.25	13.75	668	12,996	19.31%	2,452	-	130,026	
21-Dec-2023	Wire Scrubber 3000 CFM	1,704,972.00	8,551	-	-	162,146	15.00	15.00	1.25	13.75	8,535	162,162	19.31%	31,310	-	178,554	
21-Dec-2023	Cashew Roller with Hooper 1650000113-03-2924	160,000.00	-	-	-	160,000	15.00	15.00	1.00	14.00	8,000	162,000	19.28%	30,816	-	718,243	
1-Apr-2024	Cashew Vibrator 20 Feet (510000113-03-2024)	26,525.00	-	-	-	26,525	15.00	15.00	1.00	14.00	1,391	26,544	19.28%	43,944	-	23,591	
1-Apr-2024	Tim Filling Machine & Vetro Screen (511000101-03-24)	125,700.00	-	-	-	125,700	15.00	15.00	1.00	14.00	26,440	125,700	19.28%	101,346	-	78,347	
1-Apr-2024	Brand Packaging Machine (510000101-03-24)	92,126.00	-	-	-	92,126	15.00	15.00	1.00	14.00	4,652	92,126	19.28%	15,349	-	-	

For NFP Sampoorna Foods Limited

4. Harsham
Director

Arju Goel
Director

Babli Goel
Director

Pratik Kumar



SII FURNITURE & FIXTURES												
21-Oct-2023	BUNK BED With BOX	56,375.00	4,241	55,122	10.00	10.00	1.25	1.72	2,060	56,366	28,387	11,508
1-Jul-2024	Furniture & Fixture for corporate Office	23,689.40		20,696	10.00	10.00	0.75	0.25	1,641	20,681	12,367	18,770
GII COMPUTERS												
21-Oct-2023	LAPTOP 24" iMAC	127,047.00	21,329	100,713	1.00	1.00	1.25	1.72	6,002	119,460	40,150	40,419
GII OFFICE EQUIPMENTS												
21-Oct-2023	Air Conditioner	37,701.00		2,218	15,538	5.00	5.00	1.75	1.72	800	16,083	9,347
21-Oct-2023	Air Conditioner	786,150.00		56,948	205,258	5.00	5.00	1.25	1.72	14,612	201,124	6,214
21-Oct-2023	CCD Camera	161,481.00		200	141,367	5.00	5.00	1.25	1.72	8,074	111,489	10,000
21-Oct-2023	CCD-TV Camera	1,000.00		1,000	1,000	5.00	5.00	1.25	1.72	1,000	1,000	1,000
21-Oct-2023	ConfTech Industrial Hand Held Image Printer	69,096.00		8,618	40,140	5.00	5.00	1.25	1.72	4,655	65,444	10,571
21-Oct-2023	Conter	14,346.00		1,914	12,722	5.00	5.00	1.25	1.72	227	13,839	63,197
21-Oct-2023	Conter	14,346.00		1,771	12,465	5.00	5.00	1.25	1.72	227	13,839	63,197
21-Oct-2023	Electrical Lamps & Fixtures	27,990.00		2,867	20,123	5.00	5.00	1.25	1.72	1,522	20,947	9,648
21-Oct-2023	Electrical Lamps & Fixtures	3,213.00		493	2,829	5.00	5.00	1.25	1.72	1,140	2,830	9,786
21-Oct-2023	Fan	13,566.00		1,667	11,989	5.00	5.00	1.25	1.72	162	3,076	18,811
21-Oct-2023	Fan	2,671.00		333	2,940	5.00	5.00	1.25	1.72	668	12,698	9,212
21-Oct-2023	Fan	2,671.00		333	2,940	5.00	5.00	1.25	1.72	668	12,698	9,212
21-Oct-2023	Fan Electric	6,641.00		6,641	6,641	5.00	5.00	1.25	1.72	114	2,036	4,247
21-Oct-2023	Fan Electric	6,641.00		6,641	6,641	5.00	5.00	1.25	1.72	114	2,036	4,247
21-Oct-2023	Fan Electric/other	13,134.00		1,708	74,136	5.00	5.00	1.25	1.72	2,211	30,466	16,198
21-Oct-2023	Inverter & Battery for Office	19,470.00		1,926	17,949	5.00	5.00	1.25	1.72	4,233	30,466	16,198
21-Oct-2023	Plastic Rack	10,000.00		1,274	73,513	5.00	5.00	1.25	1.72	662	12,952	35,947
21-Oct-2023	Security Systems	131,210.00		8,800	5,000	5.00	1.25	1.72	772	14,461	63,447	1,511
21-Oct-2023	Stabilizer	18,364.00		132,381	5.00	5.00	1.25	1.72	4,079	91,947	6,786	6,786
21-Oct-2023	Water Cooler	16,741.00		179	5,464	5.00	5.00	1.25	1.72	5,963	14,497	11,094
21-Oct-2023	Water Dispenser	16,741.00		179	5,464	5.00	5.00	1.25	1.72	5,963	14,497	11,094
GII ELECTRONICS												
21-Oct-2023	Tin Sheet in Factory	2,722,907.00		71,626	2,651,087	30.00	30.00	1.25	24,72	158,179	2,087,322	9,676
	TOTAL ASSETS	14,605,559	-	655,451	13,950,108					716,279	13,875,246	2,081,548
	GRAND TOTAL											10,483,211
												42,146,177

For NFP Sampoorna Foods Limited For NFP Sampoorna Foods Limited

Y. Haribhushan

Arijit Goel

Director

Babli George

Omil Kumar



NOTE : 6 DEPRECIATION CHART FOR F. Y. 2024-25
ADDITION DURING THE YEAR

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 2024-25	WDV as on 31st Mar 2025
(A) PLANT & MACHINERY									
30-Aug-2024	RETROFITMENT FOR EMISSION CONTROL	150,000.00	15	7,500	142,500	18.10%	0.58	15,847.00	134,153.00
20-Sep-2024	PLASTIC CRATE	127,800.00	15	6,390	121,410	18.10%	0.53	12,170.00	115,630.00
30-May-2024	Grading Table	168,887.00	15	8,444	160,443	18.10%	0.84	25,549.00	143,338.00
17-May-2024	WALL FAN	70,727.00	15	3,536	67,191	18.10%	0.87	11,156.00	59,571.00
5-Apr-2024	RAW CASHEW CUTTING MACHINE	275,000.00	15	13,750	261,250	18.10%	0.99	-	275,000.00
26-Apr-2024	RAW CASHEW CUTTING MACHINE	275,000.00	15	13,750	261,250	18.10%	0.93	-	275,000.00
28-Jul-2024	RAW CASHEW CUTTING MACHINE	35,000.00	15	1,750	33,250	18.10%	0.67	-	35,000.00
25-Sep-2024	RAW CASHEW CUTTING MACHINE	260,000.00	15	13,000	247,000	18.10%	0.51	-	260,000.00
4-Aug-2024	ALUMINIUM TRAY	180,000.00	15	9,000	171,000	18.10%	0.65	-	180,000.00
2-Feb-2025	BORMA SET WITH TROLLY	421,778.00	15	21,089	400,689	18.10%	0.16	-	421,778.00
2-Feb-2025	RAW CASHEW CUTTING MACHINE 02022025	527,222.00	15	26,361	500,861	18.10%	0.16	-	527,222.00
3-Mar-2025	MEYER COLOR SORTER MACHINE	9,661,210.80	15	483,061	9,178,150	18.10%	0.08	-	9,661,210.80
10-Sep-2024	INCLINED MODULER & CONVEYAR BELT	2,550,000.00	15	127,500	2,422,500	18.10%	0.08	-	2,550,000.00
11-Oct-2024	CASHEW SCOOPING LINE	9,148,849.23	15	457,442	8,691,407	18.10%	0.55	-	9,148,849.23
		6,932,620.41	15	346,631	6,585,989	18.10%	0.47	-	6,932,620.41

For NFP Sampoorna Foods Limited

Y. H. Vardhaman
Director

For NFP Sampoorna Foods Limited

Arju Goel
Director

Babli Gang

Prat Kumar



(B) FURNITURE & FIXTURE									
1-Jul-2024	OFFICE FURNITURE	204,139.04	10	10,207	193,932	25.89%	0.75	39,525.00	164,614.04
9-Oct-2024	OFFICE FURNITURE	16,000.00	10	800	15,200	25.89%	0.47	1,963.00	14,037.00
(C) COMPUTER									
7-Jun-2024	HP DESKTOP	41,779.66	3	2,089	39,691	63.16%	0.81	21,472.00	20,307.66
7-Jun-2024	HP PRINTER	19,491.53	3	975	18,517	63.15%	0.81	10,916.00	9,475.53
15-Jul-2024	ALL IN ONE DESKTOP	41,779.66	3	2,089	39,691	63.16%	0.71	18,725.00	23,054.66
5-Oct-2024	ALL IN ONE DESKTOP	79,905.00	3	3,995	75,910	63.16%	0.48	24,474.00	55,431.00
(D) OFFICE EQUIPMENTS									
4-Jun-2024	SAMSUNG A55 Mobile Phone	34,846.76	5	1,742	33,105	45.07%	0.82	12,910.00	21,936.76
1-Jul-2024	CCTV CAMERA	102,145.00	5	5,107	97,038	45.07%	0.75	34,435.00	67,710.00
24-Jul-2024	Inverter & Battery for Office	38971	5	1,949	37,022	45.07%	0.68	12,030.00	26,941.00
Grand Total Assets		31,363,152.09		1,568,157.00	29,794,995.09			246,272.00	31,122,880.09

For NFP Sampoorna Foods Limited

Y. Guardham
Director

For NFP Sampoorna Foods Limited
Aju. Goyal
Director

Babli Gang Omil Kumar



NFP SAMPOORNA FOODS LIMITED

Income Tax Depreciation schedule for Financial Year 2024-25

Statement of Allowable Depreciation as per Income Tax Act, 1961, of India

Particulars	Rate of Depreciation		Closing W.D.V. as at Mar 31, 2024	Additions during the year 2024-25			Total Additions	Sale Proceeds	Gross Block			Depreciation	Closing W.D.V. as at March 31, 2025
	More than 180 days	Less than 180 days		More than 180 days Up To 3rd October	Less than 180 days After 3rd October	Addition Under Progress (CWIP)			Total	More than 180 days	Less than 180 days	Total Depreciation for the year	
PLANT & MACHINERY	15.00	7.50	9,789,467	517,414	-	30,266,680	30,784,094	114,270	40,459,291	1,528,892	1,528,892	38,930,399	
OFFICE EQUIPMENTS	15.00	7.50	9,35,564	175,162	-	-	175,162	-	1,119,526	166,579	166,579	943,347	
COMPUTERS	40.00	20.00	97,634	103,051	-	-	182,566	-	280,566	80,274	80,274	196,256	194,335
FURNITURE & FIXTURE	10.00	5.00	310,102	204,139	16,000	-	220,139	-	530,241	51,424	51,424	52,224	478,017
VEHICLES	15.00	7.50	-	-	-	-	-	-	2,587,332	258,733	258,733	-	258,733
BUILDING	10.00	5.00	2,587,332	-	-	-	-	-	-	-	-	-	2,328,598
Total			13,719,097	1,000,566	95,905	30,266,680	31,363,151	114,270	44,967,978	2,085,901	16,781	2,102,582	42,965,296

For NFP Sampoorna Foods Limited

For NFP Sampoorna Foods Limited
Y. H. Dhadhani
 Director

Arju. Goyal
Arju. Goyal
 Director

Babli Gang
Babli Gang

Amil Kumar



Form No. MGT-11
Proxy form

*[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3)
Of the Companies (Management and Administration) Rules, 2014]*

CIN: U10793HR2023PLC117207

Name of the Company: NFP Sampoorna Foods Limited

Regd office: C/O Ashok Gupta Nathupur, Sonipat P.S. Rai, P.S.Rai, Sonipat,
Sonipat- 131029, Haryana

Name of the member (s):

Registered address:

E-mail Id:

Folio No/ Client Id: DP

ID:

I/We, being the member (s) ofshares of the above named Company,
hereby appoint

1. Name:

Address:

E-mail Id:

Signature: or failing him

2. Name:

For NFP Sampoorna Foods Limited

Address:

E-mail Id:

Signature: or failing him


Director

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the **Annual general meeting/ Extraordinary general meeting of the company, to be held on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015** and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

- 1.....
- 2.....
- 3.....

Signed this..... day of..... 20....

Signature of shareholder

Affix
Revenue
Stamp

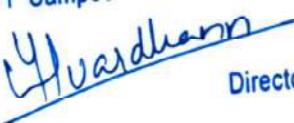
Signature of Proxy holder(s)

For NFP Sampoorna Foods Limited


Director

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

For NFP Sampoorna Foods Limited


H. Vardhaman

Director

ATTENDANCE SLIP

Second Annual General Meeting to be held on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015. Please fill attendance slip and hand it over at the entrance of the meeting venue:

Name	Mr. Praveen Goel
Address	E-37, Kirti Nagar, West Delhi, New Delhi - 110015
DP ID*	
Client ID*	
Folio No.	
No. of Shares held	31,12,470

*[*Applicable for investors holding shares in Electronic form/Applicable for shareholders holding shares in electronic form.]*

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015

Member's/Proxy's name in Block Letters
Signature



Member's/Proxy's

Note: Please fill this attendance slip and hand it over.

ATTENDANCE SLIP

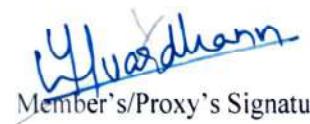
Second Annual General Meeting to be held on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015. Please fill attendance slip and hand it over at the entrance of the meeting venue:

Name	Mr. Yash Vardhan Goel
Address	E-37, Kirti Nagar, West Delhi, New Delhi - 110015
DP ID*	
Client ID*	
Folio No.	
No. of Shares held	30,87,030

*[*Applicable for investors holding shares in Electronic form/Applicable for shareholders holding shares in electronic form.]*

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015

Member's/Proxy's name in Block Letters



Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over.

ATTENDANCE SLIP

Second Annual General Meeting to be held on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015. Please fill attendance slip and hand it over at the entrance of the meeting venue:

Name	Mrs. Anju Goel
Address	E-37, Kirti Nagar, West Delhi, New Delhi - 110015
DP ID*	
Client ID*	
Folio No.	
No. of Shares held	100

*/*Applicable for investors holding shares in Electronic form/Applicable for shareholders holding shares in electronic form.*/*

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015

Member's/Proxy's name in Block Letters



Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over.

ATTENDANCE SLIP

Second Annual General Meeting to be held on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015. Please fill attendance slip and hand it over at the entrance of the meeting venue:

Name	Mr. Sanjay Kumar Garg
Address	Flat No. 1, D-67, Up In Patel Nagar-II, Ghaziabad – 201001, Uttar Pradesh
DP ID*	
Client ID*	
Folio No.	
No. of Shares held	100

*[*Applicable for investors holding shares in Electronic form/Applicable for shareholders holding shares in electronic form.]*

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015

Member's/Proxy's name in Block Letters



Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over.

ATTENDANCE SLIP

Second Annual General Meeting to be held on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015. Please fill attendance slip and hand it over at the entrance of the meeting venue;

Name	Mr. Anil Kumar Gupta
Address	D-303, Angel Jupiter, Ahinsa Khand -II Indirapuram Ghaziabad- 201014, Uttar Pradesh, India
DP ID*	
Client ID*	
Folio No.	
No. of Shares held	100

[*Applicable for investors holding shares in Electronic form/Applicable for shareholders holding shares in electronic form.]

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015

Member's Proxy's name in Block Letters

Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over.

ATTENDANCE SLIP

Second Annual General Meeting to be held on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015. Please fill attendance slip and hand it over at the entrance of the meeting venue;

Name	Mrs. Nisha Gupta
Address	D-303, Angel Jupiter, Ahinsa Khand -II Indirapuram Ghaziabad- 201014, Uttar Pradesh, India
DP ID*	
Client ID*	
Folio No.	
No. of Shares held	100

[*Applicable for investors holding shares in Electronic form/Applicable for shareholders holding shares in electronic form.]

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015

Member's/Proxy's name in Block Letters:

Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over.

ATTENDANCE SLIP

Second Annual General Meeting to be held on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015. Please fill attendance slip and hand it over at the entrance of the meeting venue;

Name	Mr. Sudhanshu Shekhar Tha
Address	221-A, Munirka J.N.U, Vasant Vihar Delhi, South West Dehi - 110067
DP ID*	
Client ID*	
Folio No.	
No. of Shares held	100

*[*Applicable for investors holding shares in Electronic form/Applicable for shareholders holding shares in electronic form.]*

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the Annual General Meeting of the Company on Monday the 25th day August of, 2025 at 01:00 P.M. at Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015

Member's/Proxy's name in Block Letters

Saalfeldsche Stettiner Thaler

Member's/Proxy's Signature

Note: Please fill this attendance slip and hand it over

Venue: Ground Floor, Plot No. 70 B-3A and B-3A, Rama Road, Kirti Nagar New Delhi – 110015

