

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES. NOT FOR RELEASE, PUBLICATION OR DISTRIBUTION DIRECTLY OR INDIRECTLY OUTSIDE INDIA.



NFP SAMPOORNA FOODS LIMITED

CIN: U10793DL2023PLC455908

NFP Sampoorna Foods Limited ("the Company") was incorporated under the Companies Act, 2013, and received its Certificate of Incorporation dated December 13, 2023, bearing Corporate Identification Number U10793HR2023PLC117207 issued by the Registrar of Companies, Central Registration Centre. Prior to incorporation as a public limited company, the business was operated as a partnership, the name M/s Nut and Food Processor. Pursuant to a resolution passed by the partners on October 28, 2023, the partnership was converted into a public limited company and the name was changed to NFP Sampoorna Foods Limited. Subsequently, on June 30, 2025, the Company acquired M/s Yashvardhan Food Industries Private Limited on a going concern basis through a share swap agreement dated June 30th, 2025. This acquisition was approved by the shareholders of the Company pursuant to a resolution passed on June 30, 2025. Further, the Company has changed its registered office from C/o Ashok Gupta, Nathupur, P.S. Rai, Sonapat, Haryana - 131029 to Ground Floor, B-3A & B-3B, Plot No. 70, Najafgarh Road Industrial Area, Rama Road, New Delhi - 110015. Pursuant to this change, our company has received fresh Certificate of Incorporation dated September 24, 2025, bearing Certificate of Incorporation (CIN) U10793DL2023PLC455908 issued by the Registrar of Companies, Delhi. For Further details, please refer Chapter titled "History and Corporate Structure" beginning on Page no. 172 of this Prospectus.

Registered office & Corporate office: Ground Floor B-3A & B-3B, Plot No 70, Najafgarh Road Industrial Area, Rama Road, New Delhi-110015.
Ph. No. - +91 9643829587; **Website:** www.sampoornanuts.com; **E-Mail:** compliance@sampoornanuts.com
Contact Person: Ms. Babli, Company Secretary and Compliance Officer

PROMOTERS OF OUR COMPANY: MR. PRAVEEN GOEL, MRS. ANJU GOEL AND MR. YASHVARDHAN GOEL.

INITIAL PUBLIC OFFER OF EQUITY SHARES ON EMERGE PLATFORM OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED (NSE EMERGE) IN COMPLIANCE WITH CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018

NFP Sampoorna Foods Limited is a food processing and trading company engaged in the procurement, import, processing, grading, packaging, marketing, and distribution of dry fruits. The Company's product portfolio includes cashew nuts (raw and processed), makhana (fox nuts), almonds and Walnut, catering to domestic and regional markets through B2B, B2C and institutional channels. NFP Sampoorna Foods Limited sources its Raw Cashew Nuts (RCN) directly from selected farms in African countries as well as from registered domestic importers, ensuring access to raw materials at competitive prices. These nuts are then processed in-house to produce cashew kernels in a variety of grades, delivering the crispiest and crunchiest cashews to wholesalers and households across India. To address the growing demand for health-oriented foods, the Company diversified its offerings. In August 2024, makhana was introduced, followed by almonds in March 2025 and Walnut in September 2025 (available exclusively through the B2C channel)—almonds and makhana available exclusively through the B2C channel to align with consumer preference for convenient and nutritious products. Furthermore, cashew nuts continue to be distributed through both Business-to-Business (B2B) and B2C channels, enabling the Company to effectively cater to a wide range of customer segments and maximize reach. The Company procures makhana directly from smallholder farmers and aggregators in Bihar, the primary region for makhana cultivation in India. Almonds are sourced through importers, mandi traders, and bulk suppliers, primarily located in the Delhi NCR region and Walnuts are procured from the wholesalers present in Delhi market. This diversified and strategic sourcing approach ensures consistent access to raw materials at competitive prices, supporting the Company's commitment to quality and reliability. For further details, please refer to chapter titled "Our Business" beginning on Page No. 121 of Prospectus.

BASIS OF ALLOTMENT

INITIAL PUBLIC OFFER OF 44,60,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH (THE "EQUITY SHARES") OF NFP SAMPOORNA FOODS LIMITED ("OUR COMPANY" OR "NFP" OR "NSFL" OR "THE ISSUER") AT AN ISSUE PRICE OF ₹55 PER EQUITY SHARE FOR CASH, AGGREGATING ₹2,453.00 LAKHS ("PUBLIC ISSUE") OUT OF WHICH 2,24,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH, AT AN ISSUE PRICE OF ₹55 PER EQUITY SHARE FOR CASH, AGGREGATING ₹123.20 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY THE MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC ISSUE LESS MARKET MAKER RESERVATION PORTION I.E. ISSUE OF 42,36,000 EQUITY SHARES OF FACE VALUE OF ₹10 EACH, AT AN ISSUE PRICE OF ₹55 PER EQUITY SHARE FOR CASH, AGGREGATING ₹2,329.80 LAKHS IS HEREIN REFERRED TO AS THE "NET ISSUE". THE PUBLIC ISSUE AND NET ISSUE WILL CONSTITUTE 35.30% AND 33.53% RESPECTIVELY OF THE POST-ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY. THE FACE VALUE OF THE EQUITY SHARE IS ₹ 10/- AND ISSUE PRICE IS ₹ 55/-*

***THE ISSUE PRICE IS 5.5 TIMES OF THE FACE VALUE OF THE EQUITY SHARE**

BID/ISSUE PROGRAMME **BID/ISSUE OPENED ON: MONDAY, MAY 18, 2026**
BID/ISSUE CLOSED ON: WEDNESDAY, MAY 20, 2026

RISKS TO INVESTORS

Summary Description of Key Risk Factors Based on Materiality:

- Our business is dependent on the timely and cost-effective procurement of quality raw materials, which are subject to seasonality and price fluctuations. Any disruption in procurement may adversely affect our business, results of operations, cash flows, and financial condition.
 - Our processing facility is critical to our operations, and any slowdown, disruption, or shutdown could have a material adverse effect on our business, financial condition, and results of operations
 - Our Company is substantially dependent on the sale of cashew products, and any adverse changes in market conditions, supply, or regulations may materially affect our business, financial condition, cash flows, and reputation.
 - We are exposed to Risk arising from transition in Company's Procurement Model from High Seas Purchase to Front Load Procurement.
 - Our factory premises, registered office & corporate office, godown and shop are on rental/lease basis.
- For Further Details, Kindly refer the Section "Risk Factors" beginning at Page 28 of this Prospectus.

Details of suitable ratios of the company for the latest full financial year

1. Basic and Diluted Earnings / (Loss) Per Share ("EPS")
As per Restated Financial Statements

Financial Year	Consolidated	
	Basic/ Diluted EPS	Weighted
Year ended March 31, 2023	-	-
For the Period ended December 20, 2023	-	-
For the Period ended March 31, 2024*	0.85	1
For the Period ended March 31, 2025	4.31	2
Weighted Average	3.16	3
For the Period ended November 30, 2025 (Non-Annualised)	4.69	-

Note: - *The Earnings Per Share (EPS) for the financial year 2023-2024 has been computed for the period from 21st December 2023 to 31st March 2024 only. This is because, during the period from 1st April 2023 to 20th December 2023, and for the entire financial year 2022-2023, the Company operated as a Partnership Firm and did not have any share capital. EPS is thus not applicable for those periods.

- The figures disclosed above are based on the Restated Consolidated Financial Statements of the Company.
- The face value of each Equity Share is ₹10/- each.
- Earnings per Share has been calculated in accordance with AS 20 - "Earnings per Share" issued by the Institute of Chartered Accountants of India.
- The above statement should be read with Significant Accounting Policies and the Notes to the Restated Financial Statements.
- Basic Earnings per Share = Net Profit/(Loss) after tax, as restated attributable to equity shareholders / Weighted average number of equity shares outstanding during the year/period.
- Diluted Earnings per Share = Net Profit/(Loss) after tax, as restated attributable to equity shareholders / Weighted average number of diluted potential equity shares outstanding during the year/period.
- Diluted Earnings per Share = Net Profit/(Loss) after tax, as restated attributable to equity shareholders / Weighted average number of diluted potential equity shares outstanding during the year/period.

1. Price Earning (P/E) Ratio in relation to the Price Band of ₹ 52 to ₹ 55 per Equity Share of Face Value of ₹ 10/- each fully paid up:
As per Restated Financial Statements

Particulars	(P/E) Ratio at the Floor Price	(P/E) Ratio at the Cap Price
P/E ratio based on the Basic & Diluted EPS, as restated (Consolidated basis) upto March 31, 2025	12.06	12.76
P/E ratio based on the Weighted Average EPS	16.46	17.41

Note: P/E ratio has been computed dividing the price per share by Earnings per Equity Share.

Industry PE Notes:

Particulars*	P/E Ratio
Highest	37.89
Lowest	17.21
Average	27.55

*Based on Peer Group Companies as presented in Point 5 below.

2. Return on Net worth (RoNW)
As per Restated Financial Statements

Financial Years Ended On	Consolidated	
	RoNW (%)	Weighted
For the Period ended March 31, 2023	4.81%	1
For the Period ended March 31, 2024	16.03%*	2
For the Period ended March 31, 2025	29.65%	3
Weighted Average	20.97%	6
For the Period ended November 30, 2025 (Non-Annualised)	22.20%	-

*The figures have been calculated on the basis of full year for each period as mentioned.

- The figures disclosed above are based on the Consolidated Financial Statement as Restated of the Company.
- The RoNW has been computed by dividing restated net profit after tax (excluding exceptional items) with restated Net worth of equity shareholders as at the end of the year/period.
- Weighted average = Aggregate of year-wise weighted RoNW divided by the aggregate of weights i.e. (RoNW x Weight) for each year/Total of weights.

3. Net Asset Value (NAV) per Equity Share (Face Value of ₹10 each).
As per Restated Financial Statements

Financial Year	Consolidated	
	(Amount in ₹)	
For the Period ended March 31, 2023	-	-
For the Period ended December 20, 2023	-	-
For the Period ended March 31, 2024	₹10.23*	-
For the Period ended March 31, 2025	₹14.54	-
For the Period ended November 30, 2025 (Non-Annualised)	₹19.21	-
NAV per Equity Share after the Issue		
i) At Floor Price	₹30.79	
ii) At Cap Price	₹31.85	

*The Net Asset Value for the financial year 2023-2024 has been computed for the period from 21st December 2023 to 31st March 2024 only. This is because, during the

period from 1st April 2023 to 20th December 2023, and for the entire financial year 2022-2023, the Company operated as a Partnership Firm and did not have any share capital. NAV is thus not applicable for those periods.

- Notes:
- The figures disclosed above are based on the Consolidated Financial Statement as Restated of the Company.
 - NAV per share = Restated Net worth at the end of the year/period divided by total number of equity shares outstanding at the end of the year.
 - Net worth is computed as the sum of the aggregate of paid-up equity share capital, all reserves created out of the profits, securities premium account received in respect of equity shares and debit or credit balance of profit and loss account.
 - Issue Price per Equity Share will be determined by our Company in consultation with the Book Running Lead Manager.

4. Comparison of accounting ratios with listed industry peers.

Name of Company	Total Revenue for the Period Ended 31st March 2025 (In Lakh)	CMP	Face Value (₹)	Basic EPS (₹)	PE Ratio (times)	RoNW (%)	NAV per Share (₹)
NFP Sampoorna Foods Limited	₹ 3,563.67	55**	10.00	4.31	12.76%	29.65%	₹14.54
Peer Group*							
Krishival Food Limited	₹17,323.30	₹230.05	10.00	6.07	44.30%	9.56%	₹63.55
Prospect Consumer Products Limited	₹3,099.11	₹72.11	10.00	4.19	17.21	9.46%	₹42.54

*Source: Audited financials for the period ended March 31, 2025 uploaded on their website or Stock Exchange
 **Current market price for our Company is considered as Issue Price.

- Notes:
- The figures for our company are based on Restated Consolidated Financial Statements for the year ended March 31, 2025.
 - The figures for the Peer Group are based on the Consolidated Financial Statements filed for the financial year ended March 31, 2025.
 - CMP is the closing prices or the last traded price of respective scripts as on March 31, 2025.
 - P/E Ratio has been computed based on their respective closing market price on March 31, 2025 as divided by the Basic EPS as on March 31, 2025.
 - Return on Net Worth (%) has been computed by dividing restated net profit after tax (excluding exceptional items) with restated Net worth of equity shareholders as at the end of the year/period.
 - Net Asset Value per Equity Share (in ₹) = Restated Net worth at the end of the year/period divided by total number of equity shares outstanding at the end of the year.
 - The Issue Price determined by our Company in consultation with the Book Running Lead Manager is justified by our Company in consultation with the Book Running Lead Manager on the basis of the above parameters.

The face value of our share is ₹10/- per share and the Issue Price is of ₹55 per share are 5.5 times of the face value. Investor should read the above-mentioned information along with the section titled "Risk Factors" beginning on page 28 of this Prospectus and the financials of our Company including important profitability and return ratios, as set out in the chapter titled "Restated Financial Statements" beginning on page 204 of this Prospectus.

5. Key Performance Indicators (KPI) of our company
 The KPIs disclosed below have been used historically by the Company to understand and analyze the business performance, which in result, help the company in analyzing the growth of various verticals in comparison to the company's peers. The KPIs disclosed below have been approved by a resolution of the Audit Committee dated February 07, 2026 and the members of the Audit Committee have verified the details of all KPIs pertaining to the Company. The Investors can refer to the below-mentioned key financial and operational indicators, being a combination of financial and operational key financial and operational indicators, to make an assessment of our Company's performance in various business verticals and make an informed decision.

The KPIs of our Company have been disclosed in the chapters titled "Business Overview" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" beginning on pages 121 and 246 of this Prospectus, respectively. We have described and defined the KPIs, as applicable, in "Definitions and Abbreviations" beginning on pages 01 of this Prospectus.

Our Company confirms that it shall continue to disclose all the KPIs included in this section on a periodic basis, at least once in a year (or any lesser period as determined by the Board of our Company), for a duration of one year after the date of listing of the Equity Shares on the Stock Exchange or till the complete utilization of the proceeds of the Issue as per the disclosure made in the chapter titled "Objects of the Issue", whichever is later or for such other duration as may be required under the SEBI ICDR Regulations. Further, the ongoing KPIs will continue to be certified by a member of an expert body as required under the SEBI ICDR Regulations.

Financial KPI of our Company (₹ in Lakhs, otherwise mentioned)

Key Financial Performance	November 30, 2025*	March 31, 2025	March 31, 2024 (A)*	Dec 20, 2023 (B)*	March 31, 2023
Revenue from Operations ⁽¹⁾	3,687.50	3,563.67	599.66	1,700.70	1,674.68
EBITDA ⁽²⁾	664.28	469.40	56.18	160.40	77.15
EBITDA Margin (%) ⁽³⁾	18.01%	13.17%	9.37%	9.43%	4.61%
PAT	348.71	267.41	14.80	86.91	41.11
PAT Margin (%) ⁽⁴⁾	9.46%	7.50%	2.47%	5.11%	2.46%
Trade Receivables Turnover Ratio (In times) ⁽⁵⁾	8.42	23.71	2.15	5.07	17.40
Inventory Turnover Ratio (In times) ⁽⁶⁾	2.89	3.73	0.52	2.35	6.84
Trade Payables Turnover Ratio (In times) ⁽⁷⁾	25.98	66.33	15.50	47.95	573.44
Net Capital Turnover Ratio (In times) ⁽⁸⁾	6.38	4.50	0.63	1.97	2.58
Trade Receivables days ⁽⁹⁾	29	16	48	50	21
Inventory days ⁽¹⁰⁾	85	98	197	129	54
Trade Payable days ⁽¹¹⁾	10	6	7	6	1
Return on equity (%) ⁽¹²⁾	28.21%	34.82%	2.58%	12.71%	5.51%
Return on capital employed (%) ⁽¹³⁾	24.71%	40.90%	4.69%	16.21%	7.53%
Debt-Equity Ratio (times) ⁽¹⁴⁾	1.59	1.26	1.35	2.02	-
Working Capital Cycle (days) ⁽¹⁵⁾	104	108	238	173	74
Net fixed asset turnover ratio (times) ⁽¹⁶⁾	3.89	12.71	4.53	13.88	17.72
Current Ratio (times) ⁽¹⁷⁾	1.24	1.42	2.51	2.61	22.24

*Not Annualized
 >The figures of March 31, 2024 have been computed with the base year as on December 20, 2023.
 >The figures of December 20, 2023 have been computed with the base year as on March 31, 2023.

Note: During the year under 2023-24 the partnership firm was converted into a Public Limited Company and the financial statement of company comprise a period from December, 2023 to 31st March 2024 therefore the given ratios are compared with the figures at the date of conversion and wherever no comparison is available the same is not

Continued from previous page...
 compared. Accordingly, the ratios for such year and the subsequent year are therefore impacted by the change in legal status, part-year operations of the Company and restatement adjustments are not strictly comparable with those of the preceding periods

Notes:

- Revenue from operation means revenue from sale of the products
- EBITDA is calculated as Profit before tax + Depreciation + Finance Costs - other income
- EBITDA Margin is calculated as EBITDA divided by Revenue from Operations
- PAT Margin is calculated as PAT for the period/year divided by revenue from operations
- Trade receivable turnover is calculated as Revenue from Operation divided by average trade receivables
- Inventory turnover ratio is calculated as Cost of goods sold divided by average inventory
- Trade Payable turnover ratio is calculated as Net Credit Purchase divided by average trade payable
- Net Capital Turnover Ratio is calculated as revenue from operations divided by Average working capital (i.e. Total current assets less Total current liabilities)
- Trade receivable days is calculated as average trade receivable divided by revenue from operations multiplied by no. of days for the relevant period.
- Inventory days is calculated as average inventory divided by cost of goods sold multiplied by no. of days for the relevant period.
- Trade payable days is calculated as average trade payable divided by Purchases multiplied by no. of days for the relevant period.
- Return on Equity is calculated by Profit for the year less Preference dividend (if any) divided by average total equity
- Return on Capital Employed is calculated as follows: Profit before tax plus finance cost divided by (Net Worth plus Lease liabilities plus Deferred Tax Liabilities)
- Debt to Equity ratio is calculated as Total Debt divided by equity
- Working Capital Cycle is defined as trade receivable days plus inventory days less trade payable days
- Net fixed asset turnover ratio is calculated by dividing net sales by the average fixed assets
- Current Ratio is calculated by dividing Current assets to Current Liabilities

Explanation for KPI metrics

Key Financial Performance	Explanations
Revenue from Operations	Revenue from Operations is used by the management to track the revenue profile of the business and in turn helps to assess the overall financial performance of the Company and volume of the business.
EBITDA	EBITDA provides information regarding the operational efficiency of the business
EBITDA Margin	EBITDA Margin (%) is an indicator of the operational profitability and financial performance of the business
PAT	Profit after tax provides information regarding the overall profitability of the business
PAT Margin	PAT Margin (%) is an indicator of the overall profitability and financial performance of the business
Trade Receivables Turnover Ratio	Trade receivables measures how frequently a company converts its accounts receivable into cash over a given period
Inventory Turnover Ratio	Inventory turnover ratio is the number of times a company has sold and replenished its inventory over a specific amount of time
Trade Payables Turnover Ratio	Trade Payable turnover measure the number of times the business is paying off its creditors or suppliers in an accounting period
Net Capital Turnover Ratio	Net Capital Turnover estimates the operating efficiency of a company via its allocation of equity capital
Trade Receivables days	Trade Receivables days is the average number of days required for a company to receive payments from its customers
Inventory days	Inventory days is the average number of days required for a company to convert its inventory into sales
Trade Payable days	Trade Payable days is the average number of days required for a company to pay its suppliers
Return on Equity	Return on equity provides how efficiently the Company generates profits from shareholders' funds
Return on Capital Employed	Return on capital employed provides how efficiently the Company generates earnings from the capital employed in the business
Debt-Equity Ratio	Debt/Equity Ratio is used to measure the financial leverage of the Company and provides comparison benchmark against peers
Working Capital Cycle	Working Capital Cycle is the time it takes to convert net current assets and current liabilities into cash
Net fixed asset turnover ratio	Net fixed asset turnover ratio is the indicator of the efficiency with which the company is able to leverage its assets to generate revenue from operations
Current Ratio	The current ratio is a liquidity ratio that measures the company's ability to pay short-term obligations or those due within one year

As certified by M/s Ajay K. Kapoor & Company, Chartered Accountants through their certificate dated February 07, 2026 having UDIN 26092423GWWJXT4783.

6. Justification for Basis for Issue price.**a. The price per share of our Company based on the primary/ new issue of shares (equity / convertible securities), excluding shares issued under ESOP/ESOS and issuance of bonus shares.**

The details of issuance of Equity Shares or convertible securities, excluding shares issued under ESOP/ESOS and issuance of bonus shares, during the 18 months preceding the date of this Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction(s)), in a single transaction or multiple transactions combined together over a span of 30 days is as follows:

Primary Transactions:

Date of Allotment	Nature of Allotment	Name	Category	No of equity shares acquired	Face value (₹)	Issue Price (₹)	Nature of Consideration paid	Total Consideration (₹ in lakhs)
30/06/2025	Preferential allotment basis by virtue of shares swap method	Praveen Goel	Promoter	12,61,043	10	16.21	Other than cash	204.41
30/06/2025	Preferential allotment basis by virtue of shares swap method	Yashvardhan Goel	Promoter	4,76,280	10	16.21	Other than cash	77.20
30/06/2025	Preferential allotment basis by virtue of shares swap method	Mahesh Chandra Goel	Promoter Group	2,36,805	10	16.21	Other than cash	38.39
Weighted average cost of acquisition (WACA) Primary issuances (in ₹ per Equity Share)								16.21

b. The price per share of our Company based on the secondary sale/ acquisition of shares (equity shares)

Date of Allotment	Nature of Allotment	Name	Category	No of equity shares acquired	Face value (₹)	Issue Price (₹)	Nature of Consideration paid	Total Consideration (₹ in lakhs)
NIL								

c. Price per share based on the last five primary or secondary transactions.

Note: Since there were no secondary transactions of equity shares of our Company during the 18 months preceding the date of filing of the Prospectus, the information has been disclosed for price per share of our Company based on the last five primary or secondary transactions where Promoter/Promoter Group entities or Selling Shareholders or shareholder(s) having the right to nominate director(s) on our Board, are a party to the transaction, not older than three years prior to the date of filing of this Prospectus irrespective of the size of the transaction

Sr. No.	Transaction	Number of shares (A)	Price per share (B)	Value of shares (C)
1	Subscriber to MOA	51,41,152	10	5,14,11,520
2	Conversion of Loan	10,58,848	-	1,05,88,480
Total		62,00,000	10	6,20,00,000
Weighted Average Cost (A/C)				10

a. The Issue Price is 5.5 times of the face value of the equity shares

The face value of our share is ₹10/- per share and the Issue Price is of ₹55 per share are 5.5 times of the face value. Our Company in consultation with the Book Running Lead Manager believes that the Issue Price of ₹55 per share for the Public Issue is justified in view of the above quantitative and qualitative parameters.

Type of transaction	Weighted average cost of acquisition (₹ per equity shares)	Factor Price (₹52) (in times)	Cap Price (₹55) (in times)
Weighted average cost of primary / new issue acquisition	16.21	3.21	3.39
Weighted average cost of secondary acquisition	N.A.	N.A.	N.A.

Calculated for last 18 months

Investors should read the above-mentioned information along with section titled "Our Business", "Risk Factors" and "Financial Information of our Company" beginning on page 121, 28 and 204 respectively including important profitability and return ratios, as set out in chapter titled "Other Financial Information" on page 237 of this Prospectus to have a more informed view

PROPOSED LISTING: MONDAY MAY 25, 2026*

This Issue is being made through the Book Building Process, in terms of Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957, as amended ("SCRR") read with Regulation 229 of the SEBI ICDR Regulations and in compliance with Regulation 253 of the SEBI ICDR Regulations, wherein not more than 50.00% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs") (the "QIB Portion") (the "QIB Portion") (the "QIB Portion"), provided that our Company, in consultation with the Book Running Lead Manager, may allocate up to 60% of the QIB Portion to Anchor Investors on a discretionary basis in accordance with the SEBI ICDR Regulations ("Anchor Investor Portion"), of which one-third shall be reserved for domestic Mutual Funds, subject to valid Bids being received from domestic Mutual Funds at or above the Anchor Investor Allocation Price. In the event of under-subscription, or non-allocation in the Anchor Investor Portion, the balance Equity Shares shall be added to the Net QIB Portion. Further, 5.00% of the Net QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand for Mutual Funds is less than 5.00% of the Net QIB Portion, the balance Equity Shares available for allocation in the above Issue Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further, the SEBI ICDR Regulations read with SEBI ICDR (Amendment) Regulations, 2025, states that not less than 35% of the Net Issue shall be available for allocation to Individual Investors who applies for minimum application size. Not less than 15% of the Net Issue shall be available for allocation to Non-Institutional Investors of which one-third of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than two lots and up to such lots as equivalent to not more than ₹10.00 Lakhs and two-thirds of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than ₹10.00 Lakhs and under-subscription in either of these two sub-categories of Non-Institutional Portion may be allocated to Bidders in the other sub-category of Non-Institutional Portion. Subject to the availability of shares in non-institutional investors' category, the allotment to each Non-Institutional Investors shall not be less than the minimum application size in Non-Institutional Category and the remaining available Equity Shares, if any, shall be allocated on a proportionate basis in accordance with the conditions specified in this regard in Schedule XIII of the SEBI (ICDR) (Amendment) Regulations, 2025. All Bidders are required to participate in the Issue by mandatorily utilizing the Application Supported by Blocked Amount ("ASBA") process by providing details of their respective ASBA Account (as defined hereinafter) in which the corresponding Bid Amount will be blocked by the Self Certified Syndicate Banks ("SCSBs") or under the UPI Mechanism, as the case may be, to the extent of respective Bid Amounts. Anchor Investors are not permitted to participate in the Issue through the ASBA process. For details, see "Issue Procedure" on page No. 316 of this Prospectus. The investors are advised to refer to the Prospectus for the full text of the Disclaimer Clause of the NSE Limited of NSE. For the purpose of this Issue, the designated Stock Exchange will be the National Stock Exchange of India Limited (NSE EMERGE). The trading is proposed to be commenced on or before May 25, 2026*

*Subject to the receipt of listing and trading approval from the National Stock Exchange

SUBSCRIPTION DETAILS

The Bid/offer opened for public on Monday, May 18, 2026, and closed on Wednesday, May 20, 2026. The Issue was made as per the Book Building Process. However the Company in consultation with the BRLM has decided that no participation by the Anchor Investors will be considered in the IPO.

The Issue received 4,570 Applications for 1,94,50,000 Equity Shares (before technical rejections) resulting in 4.36 times subscription (including reserved portion of market maker). The details of the Applications received in the Issue from various categories are as under (before technical rejections):

Detail of the Applications Received after invalid bids multiple and duplicate:

SR NO	CATEGORY	NO OF APPL	NO OF SHARES	RESERVED	NO OF TIMES SUBSCRIPTION	AMOUNT
1	MARKET MAKER	1	2,24,000	2,24,000	1.00	1,23,20,000.00
2	QIB	1	42,000	42,000	1.00	23,10,000.00
3	HNI UPTO 10 LAC	79	5,54,000	6,96,000	0.80	3,04,70,000.00
4	HNI ABOVE 10 LAC	8	1,60,000	13,98,000	0.11	88,00,000.00
5	INDIVIDUAL INVESTOR	1,475	59,00,000	21,00,000	2.81	32,45,00,000.00
TOTAL		1,564	68,80,000	44,60,000	1.54	37,84,00,000.00

Final Demand

A summary of the final demand as per NSE as on the Bid/ Issue Closing Date at different Bid prices is as under:

SR NO	RATE	SHARES	% to TOTAL	CUMULATIVE TOTAL	CUMULATIVE % TO TOTAL
1	52.00	1,74,000	2.53	1,74,000	2.53
2	53.00	12,000	0.17	1,86,000	2.71
3	54.00	48,000	0.70	2,34,000	3.41
4	55.00	66,38,000	96.59	68,72,000	100.00
TOTAL		68,72,000	100.00		

The Basis of Allotment was finalized in consultation with the Designated Stock Exchange, being National Stock Exchange of India Limited ("NSE EMERGE") on May 21, 2026.

1) Allotment to Individual Investors (After Technical Rejections)

The Basis of Allotment to the Individual Investors, who have Bid at cut-off Price or at or above the Issue Price of Rs. 55/- per Equity Share, was finalized in consultation with National Stock Exchange of India Limited ("NSE EMERGE"). The category has been subscribed to the extent of 1.60 times. The total number of Equity Shares Allotted in this category is 35,00,000 Equity Shares to 875 successful allottee. The details of the Basis of Allotment of the said category are as under:

Sl no	No. of Shares Applied for (Category wise)	No. of Applications Received	% of Total	Total No. of Shares applied in each category	% to Total	No. of Equity Shares Allotted per Applicant	Ratio	Total No. of shares allocated/ allotted
1	4,000	1404	100.00	5,616,000	100.00	4000	875:1404	3,500,000
TOTAL		1404	100.00	5,616,000	100.00	4000	-	3,500,000

2) Allotment to Non-Institutional Investors - Above Rs. 2 Lakhs and Upto Rs. 10 Lakhs (After Technical Rejections)

The Basis of Allotment to the Non-Institutional Investors, who have Bid at cut-off Price or at or above the Issue Price of Rs. 55/- per Equity Share, was finalized in consultation with National Stock Exchange of India Limited ("NSE EMERGE"). The category has been subscribed to the extent of 0.77 times. The total number of Equity Shares Allotted in this category is 534,000 Equity Shares to 76 successful allottee. The details of the Basis of Allotment of the said category is as under:

SR NO	Category	No. of Applications Received	% of Total	Total No. of Equity Shares Applied	% to Total	No. of Equity Shares Allotted per Bidder	Ratio	Total No. of Equity Shares Allotted
1	6,000	43	56.58	258,000	48.31	6,000	1:1	258,000
2	8,000	31	40.79	248,000	46.44	8,000	1:1	248,000
3	10,000	1	1.32	10,000	1.87	10,000	1:1	10,000
4	18,000	1	1.32	18,000	3.37	18,000	1:1	18,000
TOTAL		76	100.00	534,000	100.00			534,000

3) Allotment to Non-Institutional Investors - Above Rs. 10 Lakhs (After Technical Rejections)

The Basis of Allotment to the Non-Institutional Investors, who have Bid at cut-off Price or at or above the Issue Price of Rs. 55/- per Equity Share, was finalized in consultation with National Stock Exchange of India Limited ("NSE EMERGE"). The category has been subscribed to the extent of 0.11 times. The total number of Equity Shares Allotted in this category is 1,60,000 Equity Shares to 8 successful allottee. The details of the Basis of Allotment of the said category are as under:

SR NO	Category	No. of Applications Received	% of Total	Total No. of Equity Shares Applied	% to Total	No. of Equity Shares Allotted per Bidder	Ratio	Total No. of Equity Shares Allotted
1	20,000	8	100.00	160,000	100.00	20,000	1:1	160,000
TOTAL		8	100.00	160,000	100.00			160,000

4) Allotment to QIBs excluding Anchor Investors (After Technical Rejections)

Allotment to QIBs, who have bid at the Issue Price of Rs. 55/- per Equity Share or above, has been done on a proportionate basis in consultation with National Stock Exchange of India Limited ("NSE EMERGE"). This category has been subscribed to the extent of 1 times of QIB portion. As per the SEBI Regulations, Mutual Funds were Allotted 5% of the Equity Shares of QIB Portion available i.e., Nil Equity Shares and other QIBs and unallotted demand of Mutual Funds were Allotted the remaining available Equity Shares i.e., 42000 Equity Shares on a proportionate basis. The total number of Equity Shares Allotted in the QIB Portion is 42000 Equity Shares which were available to 1 successful QIB Investors. The category-wise details of the Basis of Allotment are as under:

CATEGORY	FIS/BANKS	MFS	IC'S	NBFC'S	AIF	FPC	VC'S	TOTAL
ALLOTMENT	0	0	0	0	42000	0	0	42000

5) Allocation to Market Maker (After Technical Rejections & Withdrawal): The Basis of Allotment to Market Maker who have bid at Issue Price of Rs. 55/- per Equity Shares or above, was finalized in consultation with National Stock Exchange of India Limited ("NSE EMERGE"). The category was subscribed 1.00 times i.e. for 1, Equity Shares the total number of shares allotted in this category is 2,24,000 Equity Shares. The category wise details of the Basis of Allotment are as under:

Sr. no	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Proportionate shares available	Ratio of allottees to applicants	Total No. of shares allocated/allotted
1	224,000	1	100.00	224,000	100.00	224,000	1:1	224,000
TOTAL		1	100.00	224,000	100.00			224,000

The Board of Directors of our Company at its meeting held on May 21, 2026 has taken on record the basis of allotment of Equity Shares approved by the Designated Stock Exchange, being National Stock Exchange Limited and has allotted the Equity Shares to various successful applicants. The Allotment Advice Cum Refund Intimation will be dispatched to the address of our investors as registered with the depositories. Further, instructions to the SCSBs have been dispatched/ mailed for the unblocking of funds and transfer to the Public Issue Account on or before May 21, 2026 and payment to non-Syndicate brokers have been issued on May 21, 2026. In case the same is not received within ten days, investors may contact the Registrar to the Issue at the address given below. The Equity Shares allotted to the successful allottees shall be uploaded on or before May 22, 2026 for credit into the respective beneficiary accounts subject to validation of the account details with the depositories concerned. The Company is in the process of obtaining the listing and trading approval from National Stock Exchange of India Limited ("NSE EMERGE") and the trading of the Equity Shares is expected to commence on May 25, 2026. Note: All capitalized terms used and not defined herein shall have the respective meaning assigned to them in the Prospectus dated May 21, 2026 ("Prospectus"). The details of the allotment made would also be hosted on the website of the Registrar to the Issue SKYLINE FINANCIAL SERVICES PRIVATE LIMITED: www.skylinert.com. All future correspondence in this regard may kindly be addressed to the Registrar to the Issue quoting full name of the First/Sole applicants, serial number of the Application Form, number of shares applied for and Bank Branch where the application had been lodged and payment details at the address of the Registrar given below:

SKYLINE FINANCIAL SERVICES PRIVATE LIMITED	
D-153 A, 1st Floor Okhla Industrial Area, Phase-I New Delhi - 110020 Delhi, India	
E-mail id: viren@skylinert.com	
Investor Grievance Email: grievances@skylinert.com	
Website: www.skylinert.com	
Contact Person: Anuj Rana	
SEBI Registration No. INR000003241	

NOTICE TO INVESTORS**CORRIDGENDUM TO THE PROSPECTUS DATED MAY 21, 2026.****SECTION VIII : ISSUE STRUCTURE**

Basiof Allotment ^(a)	Firm allotment	Proportionate as follows (excluding the Anchor Investor Portion): (a) 6,000 Equity Shares shall be available for allocation on a proportionate basis to Mutual Funds only; and (b) 36,000 Equity Shares shall be available for allocation on a proportionate basis to all QIBs, including Mutual Funds receiving allocation as per (a) above. For further details please refer to the section titled "Issue Procedure" on page 296.	Allotment to each Non-Institutional Bidder shall not be less than the Minimum NIB Application Size, subject to the availability of Equity Shares in the Non- Institutional Portion, and the remaining Equity Shares, if any, shall be allotted on a proportionate basis as follows – (a) One-third of the Non-Institutional Category will be made available for allocation to Bidders with application size of more than two lots and up to such lots equivalent to not more than ₹10 lakhs (b) Two-third of the Non Institutional Category will be made available for allocation to Bidders with an application size of more than ₹10 Lakhs. For details, see "Issue Procedure" on page 296 of this Prospectus. (c) Provided that the Unsubscribed portion in either of the aforementioned subcategories may be allocated to applicants in the other sub-category of non-institutional investors in accordance with SEBI ICDR Regulations.	Allotment to each Individual Bidder shall not be less than the maximum Bid lot, subject to availability of Equity Shares of face value of ₹10/- each in the Individual Investor Portion and the remaining available Equity Shares if any, shall be allotted on proportionate basis. For details, see "Issue Procedure" beginning on page 296 of this Prospectus.

BOOK RUNNING LEAD MANAGER TO THE OFFER	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
3D DIMENSION CAPITAL SERVICES LIMITED K-37A, Basement, Kailash Colony, Near Kailash Colony Metro Station, New Delhi-110048 Telephone: 011-40196737 E-mail id: info@3dcs.com Website: www.3dcs.com Investor Grievance e-mail ID: grievance@3dcs.com Contact Person: Mr. Rhytham Kapoor/ Mr. Pankaj Khetan SEBI Registration Number: INM000012528 CIN: U65923DL2001PLC113191	SKYLINE FINANCIAL SERVICES PRIVATE LIMITED D-153 A, 1st Floor Okhla Industrial Area, Phase-I New Delhi - 110020 Delhi, India Tel No.: 011-26812682-83 Website: www.skylinert.com E-Mail: viren@skylinert.com Investor Grievance Email: grievances@skylinert.com SEBI Reg. No.: INR000003241 Contact Person: Anuj Rana	NFP SAMPOORNA FOODS LIMITED Ground Floor B-3A & B-3B, Plot No 70, Najafgarh Road Industrial Area, Rama Road, New Delhi-110015. Ph. No.: +91-9643829587. Website: www.sampoornanfoods.com Email: compliance@sampoornanfoods.com Contact Person: Ms. Babli

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Prospectus.

Place: Delhi Date: May 22, 2026	On behalf of Board of Directors FOR NFP SAMPOORNA FOODS LIMITED Sd/- Ms. Babli Company Secretary & Compliance Officer
------------------------------------	--

Disclaimer: NFP Sampoorna Foods Limited is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public offer of its Equity Shares and has filed the Prospectus with the Registrar of Companies, Delhi on May 21, 2026 and thereafter with SEBI and the Stock Exchange. Full copy of the Prospectus is available on the website of the SEBI at www.sebi.gov.in, website of the Company at www.sampoornanfoods.com, the website of the BRLM to the Issue at: www.3dcs.com, the website of NSE at www.nseindia.com, respectively. Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, please refer to the Prospectus including the section titled "Risk Factors" beginning on page 28 of the Prospectus.

The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended or any state securities laws in the United States, and unless so registered, and may not be offered or sold outside the United States, except pursuant to an exemption from registration requirements of the Securities Act, 1933 and in accordance with any applicable U.S. State Securities laws. The Equity Shares are being issued and sold outside the United States in "offshore transactions" in reliance on Regulation "S" under the Securities Act, 1933 and the applicable laws of each jurisdiction where such issues and sales are made. There will be no public offering in the United States.