



ANAY K. KAPOOR & COMPANY CHARTERED ACCOUNTANTS

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To,
3Dimension Capital Services Limited
K-37/A, Basement, Kailash Colony
Near Kailash Colony Metro Station,
South Delhi, Delhi, India, 110048
(The "Book Running Lead Manager")

Dear Sir(s),

Sub: Proposed initial public offering ("Offer") of equity shares of face value of Rs. 10 each ("Equity Shares") by NFP SAMPOORNA FOODS LIMITED.

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 January 09, 2026 and the members of the Audit Committee have verified the details of all KPIs pertaining to the Company. Further, the members of the Audit Committee have confirmed that there are no KPIs pertaining to the Company that have been disclosed to any investors at any point of time during the three years' period prior to the date of filing of the Draft Red Herring Prospectus.

Key Performance Indicators of the 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	3563.67	599.66	1700.70	1674.68
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%
Profit after tax growth (%)	30.40%	1706.82%	(82.97)%	111.41%	743.35%
Trade Receivables Turnover Ratio (In times) ⁽⁵⁾	8.42	23.71	2.15	5.37	17.40
Inventory Turnover Ratio (In times) ⁽⁶⁾	2.89	3.73	0.52	2.05	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



Key Financial Performance	November 30,2025	March 31,2025	March 31,2024 (A)*	Dec 20,2023 (B)*	March 31, 2023
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.

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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 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 period.

Notes:

(1) Revenue from operation means revenue from sale of the products

(2) EBITDA is calculated as Profit before tax + Depreciation + Finance Costs-Other Income

(3) EBITDA Margin is calculated as EBITDA divided by Revenue from Operations

(4) PAT Margin is calculated as PAT for the period/year divided by revenue from operations

(5) Trade receivable turnover is calculated Revenue from operation divided by average trade receivables

(6) Inventory turnover ratio is cost of goods sold divided by average inventory

(7) Trade Payable turnover ratio is calculated Cost of Revenue from operations divided by average trade payable

(8) Net Capital Turnover Ratio is calculated revenue from operations divided by Average working capital (i.e. Total current assets less Total current liabilities)

(9) Trade receivable days is calculated as average trade receivable divided by revenue from operations whole multiplied by no. of days for the relevant period.

(10) Inventory days is calculated as average inventory divided by cost of goods sold whole multiplied by no. of days for the relevant period.

(11) Trade payable is calculated as average trade payable divided by cost of revenue from operations whole multiplied by no. of days for the relevant period.

(12) Return on Equity is calculated by Profit for the year divided by average total equity

(13) Return on Capital Employed is calculated as follows: EBIT divided by Capital employed.

(14) Debt to Equity ratio is calculated as Total Debt divided by equity

(15) Working Capital Cycle is defined as trade receivable days plus inventory days less trade payable days

(16) Net fixed asset turnover ratio is calculated by dividing net sales by the average fixed assets

(17) Current Ratio is calculated by dividing Current assets to Current Liabilities



Explanations for the certain financial data based on Restated Financial Statements

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
Profit after tax growth	Profit after tax growth provides information regarding the growth of the operational performance for the respective period
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 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

Sincerely,

For AJAY K. KAPOOR & COMPANY

(Chartered Accountants)

FRN: 013788N

FCA AJAY K. KAPOOR

(Partner)

Membership No: 092423

Place: New Delhi

Date: January 09, 2026

UDIN: 26092423YWFBNA2016