



# AJAY K. KAPOOR & COMPANY CHARTERED ACCOUNTANTS

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## Independent Auditor's Examination Report on Restated Consolidated Financial Information of NFP Sampoorna Foods Limited (Formerly known as Nut and Food Processor)

To,  
The Board of Directors  
NFP Sampoorna Foods Limited  
(Formerly Known as Nut and Food Processor)  
Ground Floor, Plot No. 70, B3A & B3B, Rama Road,  
Industrial Area, Kirti Nagar -110015, New Delhi

We have examined the attached Restated Consolidated Financial Information of **NFP Sampoorna Foods Limited (Formerly Known as Nut and Foods Processor)** comprising the Restated Consolidated Statement of Assets and Liabilities as at November 30, 2025, March 31, 2025, March 31, 2024, December 20, 2023 and March 31, 2023, the Restated Consolidated Statement of Profit and Loss for the period ended November 30, 2025 and year ended March 31, 2025, March 31, 2024, December 20, 2023 and March 31, 2023, the Restated Consolidated Cash Flow Statement for the period ended November 30, 2025, March 31, 2025, March 31, 2024, December 20, 2023 and March 31, 2023 and the Summary Statement of Significant Accounting Policies, and other explanatory information for the period ended November 30, 2025, March 31, 2025, March 31, 2024, December 20, 2023 and March 31, 2023 (collectively referred to as, the "**Restated Consolidated Financial Information**"), as approved by the Board of Directors of the Company on February 06<sup>th</sup> 2026 for the purpose of inclusion in the Draft Red Herring Prospectus prepared by the Company in connection with its proposed Initial Public Offer of equity shares ("IPO") on *SME Platform of National Stock Exchange of India Limited ("NSE EMERGE")*.

These restated Consolidated Summary Statement have been prepared in terms of the requirements of:

- a. Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "**Act**")
  - b. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**ICDR Regulations**"); and
  - c. The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("**ICAI**"), as amended from time to time (the "**Guidance Note**").
1. The Company's Board of Directors is responsible for the preparation of the Restated Consolidated Financial Information for the purpose of inclusion in the Draft Red Herring Prospectus to be filed with the SME Platform of NSE Limited (NSE Emerge), Registrar of Companies, NCT of Delhi in connection with the proposed IPO. The Restated Consolidated Financial Information have been prepared by the management of the Company. The responsibilities of the Board of Directors of the Company include designing, implementing, and maintaining adequate internal control relevant to the preparation and presentation of the Restated Consolidated Financial Information. The Board of Directors are also



responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

2. We have examined such Restated Consolidated Financial Information taking into consideration:
  - a. The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated August 20th, 2025 in connection with the proposed IPO of equity shares of **NFP Sampoorna Foods Limited (Formerly Known as Nut and Foods Processor)** (the “**Issuer Company**”) on SME platform of National Stock Exchange of India Limited (“**NSE EMERGE**”);
  - b. The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
  - c. Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Consolidated Financial Information; and
  - d. The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
3. These Restated Consolidated Financial Information have been compiled by the management from:
  - a. Audited Consolidated Financial Statements of the Group for the period ended on November 30, 2025 prepared in accordance with Accounting Standard as prescribed under section 133 of the Act read with Companies (Accounting Standards) Rules as amended, and other accounting principles generally accepted in India, which has been approved by the Board of Directors at their meeting held on 7<sup>th</sup> January, 2026.
  - b. Audited Financial Statements of the Group for the year ended on March 31, 2025 prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act read with Companies (Accounting Standards) Rules as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on June, 16<sup>th</sup>, 2025.
  - c. Audited Financial Statements of the Group for the year ended on March 31, 2024 prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act read with Companies (Accounting Standards) Rules as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on June, 15<sup>th</sup>, 2024.
  - d. Audited Financial Statements of the Group for the year ended on March 31, 2023 prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act read with Companies (Accounting Standards) Rules as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on June, 15<sup>th</sup>, 2023.
  - e. Audited Financial Statements of the Group for the Period from 01.04.2023 to December 20, 2023 prepared in accordance with the prescribed laws at that time, which have been signed by partners on September 03rd, 2024.



- f. Audited Financial Statements of the Group for the year ended on March 31, 2023 prepared in accordance with the prescribed laws at that time which have been signed by partners on September 27th, 2023.
4. In accordance with the requirements of Part I of Chapter III of Act including rules made there under, SEBI ICDR Regulations, Guidance Note and Engagement Letter, we report that:
- a) The “Restated Consolidated Statement of Assets and Liabilities” as set out in Annexure 1 to this report, of the Company as at 30th November 2025, 31st March 2025, March 31, 2024, December 20, 2023, and 31st March, 2023 is prepared by the Company and approved by the Board of Directors. These Restated Consolidated Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure 4,5 to this Report.
- b) The “Restated Consolidated Statement of Profit and Loss” as set out in Annexure 2 to this report, of the Company for the period ended 30th November 2025, Financial year ended 31st March, 2025, March 31, 2024, December 20, 2023, and 31st March, 2023 is prepared by the Company and approved by the Board of Directors. These Restated Consolidated Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion was appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure 4,5 to this Report.
- c) The “Restated Consolidated Statement of Cash Flow” as set out in Annexure 3 to this report, of the Company for the period ended 30th November 2025, Financial year ended 31st March, 2025, March 31, 2024, December 20, 2023, these Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure 4 ,5 to this Report.
5. There were no qualifications in the Audit Reports issued by us as at and for the period/years ended on November 30 2025, March 31,2025, March 31,2024, December 20 2023 and March 31,2023 which would require adjustments in this Restated Consolidated Financial Information of the Company.
6. Based on our examination and according to the information and explanations given to us, we report that:
- a. The Restated Consolidated Summary Statements have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;
- b. The Restated Consolidated Summary Statements do not require any adjustments for the matter(s) giving rise to modifications mentioned in paragraph 6 above.
- c. The Restated Consolidated Summary Statements have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
- d. The Restated Consolidated Summary Statements have been made after incorporating adjustments for prior period and other material amounts in the respective financial years to which they relate, if any and there are no qualifications which require adjustments;
- e. Extra-ordinary items that need to be disclosed separately in the accounts has been disclosed wherever required;



- f. There was no change in accounting policies, which need to be adjusted in the Restated Consolidated Summary Statement.

We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company as at and for the period/year ended on November 30 2025, March 31,2025, March 31,2024 and March 31, 2023 proposed to be included in the Draft Red Herring Prospectus.

Annexure No.	Particulars
1	Consolidated Financial Statement of Assets and Liabilities as Restated
2	Consolidated Financial Statement of Profit and Loss as Restated
3	Consolidated Cash flow statement as Restated
4	Significant Accounting Policy and Notes to the Restated Consolidated Summary Statements
5	Adjustments made in Restated Consolidated Financial Statements/ Regrouping Notes
6	Statement of Share Capital as restated
7(i)	Statement of Reserves and Surplus as restated
7(ii)	Statement of Partner's Capital Account
8	Statement of Long-Term Borrowings as restated
9	Statement of Other Long Term Liabilities as restated
10	Statement of Long-Term Provisions as restated
11	Statement of Short-Term Borrowings as restated
12	Statement of Trade Payables as restated
13	Statement of Other Current Liabilities as restated
14	Statement of Short-Term Provisions as restated
15	Statement of Fixed Assets as restated
16	Statement of Capital Work In Progress
17	Statement of Non-current Investments as restated
18	Statement of Deferred Tax Assets as restated
19	Statement of Other Non-Current Assets as restated
20	Statement of Inventories as restated
21	Statement of Trade Receivables as restated
22	Statement of Cash & Cash Equivalents as restated
23	Statement of Short-Term Loans and Advances as restated
24	Statement of other Current Assets as restated
25	Statement of Revenue from Operation as restated
26	Statement of Other Income as restated
27	Statement of Cost of Materials Consumed as restated
28	Statement of Change in Inventories of Finished Goods, Work In Progress & Stock in Trade as restated
29	Statement of Employee Benefits Expenses as restated
30	Statement of Financial Charges as restated
31	Statement of Depreciation & Amortization Expenses as restated
32	Statement of Other Expenses as restated
33	Statement of Earnings Per Share as restated



34	Statement of Segment Reporting as Restated
35	Statement of Accounting Ratios as Restated
36	Statement of Other Financial Information as Restated
37	Statement of Tax Shelter as Restated
38	Statement of Auditor's Remuneration as Restated
39	Statement of Related Parties Transactions & Balances as restated
40	Statement of Corporate Social Responsibility
41	Statement of Foreign Earning and Expenses
42	Statement of Contingent Liability
43	Disclosure on acquisition of Yashvardhan Foods Industries (P) Ltd.
44	Other Statutory Disclosures
45	Statement of Gratuity
46	Details of repayment & other information

1. We, **Ajay Kapoor & Company**, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "**Peer Review Board**" of the ICAI.
2. The Restated Consolidated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on the special purpose financial statements and audited financial statements mentioned in paragraph 4 above.
3. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by us, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
4. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
5. Our report is intended solely for use of the Board of Directors for inclusion in the Draft Red Herring Prospectus /Red Herring Prospectus to be filed with the SME Platform of NSE Limited (NSE Emerge), Registrar of Companies, NCT of Delhi in connection with the proposed IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

**For Ajay K. Kapoor & Co.,**  
**Chartered Accountants, ICAI**  
**Firm Reg. No.: 092423**  
**Peer Review Certificate No: 016088**

**CA Ajay Kapoor**  
**Partner**

**Membership No: 092423**

**UDIN: 26092423IDXRBM2326**

**Place: Ghaziabad**

**Date: 06/02/2026**



Annexure 1  
RESTATED CONSOLIDATED FINANCIAL STATEMENT OF ASSETS & LIABILITIES

(Rs. In Lacs)

PARTICULARS	Annexure No					
		November 30,2025	March 31,2025	AS March 31,2024	AT December 20,2023	March 31,2023
<b>I. EQUITY &amp; LIABILITIES</b>						
<b>1. SHAREHOLDER' FUNDS</b>						
a Share Capital	6	817.41	620.00	620.00	-	-
b Reserves & Surplus	7(i)	753.05	281.75	14.35	-	-
b(ii) Partner's Capital Account	7(ii)	-	-	-	513.66	854.18
c Money received against Share Warrants	-	-	-	-	-	-
<b>2. SHARE APPLICATION MONEY PENDING ALLOTMENT</b>	-	-	-	-	-	-
<b>3. NON CURRENT LIABILITIES</b>						
a Long Term Borrowings	8	796.03	200.87	424.60	607.00	-
b Deferred Tax Liabilities (Net)	-	-	-	0.22	-	-
c Other Long Term Liabilities	9	-	-	-	-	-
d Long Term Provisions	10	6.31	3.15	1.65	0.52	0.87
<b>4. CURRENT LIABILITIES</b>						
a Short Term Borrowings	11	1,697.90	935.03	428.71	429.91	-
b Trade Payables :-	12	-	-	-	-	-
(i) Total outstanding dues of MSME	-	149.24	64.76	-	-	-
(ii) Total outstanding dues of other than MSME	-	9.25	3.34	18.94	61.97	1.49
c Other Current Liabilities	13	43.98	500.24	103.69	77.95	14.43
d Short Term Provisions	14	128.75	94.23	55.93	46.54	18.53
<b>Total</b>		<b>4,401.93</b>	<b>2,703.38</b>	<b>1,668.08</b>	<b>1,737.56</b>	<b>889.50</b>
<b>II. ASSETS</b>						
<b>1. NON CURRENT ASSETS</b>						
a Property, Plant & Equipment and Intangible Assets						
(i) Property, Plant & Equipment	15	1,475.67	421.48	139.50	125.44	119.55
(ii) Intangible Assets	-	-	-	-	-	-
(iii) Capital Work In Progress	16	368.09	-	-	-	-
(iv) Intangible Assets Under Development	-	-	-	-	-	-
(v) Fixed Assets held for Sale	-	-	-	-	-	-
b Non Current Investments	17	-	-	-	-	-
c Deferred Tax Assets (Net)	18	13.34	2.54	-	0.07	0.16
d Long Term Loans & Advances	-	-	-	-	-	-
e Other Non Current Assets	19	31.12	10.14	7.38	3.75	3.75
<b>2. CURRENT ASSETS</b>						
a Current Investments	-	-	-	-	-	-
b Inventories	20	1,137.64	781.50	681.36	986.27	269.83
c Trade Receivables	21	673.94	201.82	98.73	459.61	173.72
d Cash & Cash Equivalents	22	28.76	43.61	33.55	17.39	11.22
e Short Term Loans & advances	23	82.98	1,038.25	562.90	127.22	266.62
f Other Current Assets	24	590.38	204.03	144.67	17.81	44.65
<b>Total</b>		<b>4,401.93</b>	<b>2,703.38</b>	<b>1,668.08</b>	<b>1,737.56</b>	<b>889.50</b>

As per our report of even date  
FOR M. JAY K. KAPOOR & COMPANY  
(Chartered Accountants)  
Firm Registration No. 013788N  
Peer Review Certificate No: 016088

M. JAY K. KAPOOR  
(Partner)  
Membership Number: 0924923



Place : Ghaziabad  
Date : February 06, 2026  
UDIN:

UDIN: 26092423IDXR0M2326

For NFP Sampoorna Foods Limited  
and on behalf of the Board of Directors

Anju Goel  
(Whole Time Director)  
DIN : 02525953  
Date : February 06, 2026  
Place: New Delhi

Anil Kumar  
(ANIL GUPTA)  
(C.F.O)  
Date : February 06, 2026  
Place: New Delhi  
PAN No. : AAFPG5263N

YASHI VARDHAN GOEL  
(Managing Director)  
DIN NO: 10425908  
Date : February 06, 2026  
Place: New Delhi

Babli Garg  
(Compliance Officer)  
Date : February 06, 2026  
Place: New Delhi  
Membership Number : 072951

Director

## Annexure 2

## RESTATED CONSOLIDATED FINANCIAL STATEMENT OF PROFIT &amp; LOSS

(Rs. In Lacs)

PARTICULARS	Annex No	FOR THE PERIOD	FOR THE YEAR	FOR THE PERIOD	FOR THE PERIOD	FOR THE YEAR
		01.04.2025 to 30.11.2025	01.04.2024 to 31.03.2025	21.12.2023 to 31.03.2024	01.04.2023 to 20.12.2023	01.04.2022 to 31.03.2023
<b>I. CONTINUING OPERATIONS</b>						
1 Revenue From Operations	25	3,687.50	3,563.67	599.66	1,700.70	1,674.68
2 Other Income	26	8.24	12.07	-	30.55	0.01
<b>Total Income</b>	<b>Total</b>	<b>3,695.73</b>	<b>3,575.74</b>	<b>599.66</b>	<b>1,731.25</b>	<b>1,674.69</b>
<b>3 EXPENSES</b>						
a Cost of Revenue from operations	27A	1,481.52	1,589.35	624.40	1,386.80	1,549.13
b Purchase of Stock In Trade	27B	1,462.07	1,297.40	2.59	134.62	10.63
c Change in Inventories of Finished C Work In Progress & Stock In Trade	28	(171.35)	(155.27)	(197.43)	(233.35)	(157.25)
d Employee Benefit Expenses	29	159.65	230.66	75.93	174.00	137.74
e Finance Costs	30	118.88	92.11	25.15	48.18	4.81
f Depreciation & Amortisation Expen	31	87.82	30.51	6.55	9.23	12.88
g Other Expenses	32	91.32	132.12	37.98	78.24	57.28
<b>Total</b>	<b>Total</b>	<b>3,229.91</b>	<b>3,216.89</b>	<b>575.18</b>	<b>1,597.72</b>	<b>1,615.22</b>
4 Profit / (Loss) before Exceptional & & Tax {(1+2)-3}	<b>Total</b>	<b>465.82</b>	<b>358.86</b>	<b>24.48</b>	<b>133.53</b>	<b>59.47</b>
5 Exceptional Items		-	-	-	-	-
6 Profit / (Loss) before Extraordinary Items & Tax (	<b>Total</b>	<b>465.82</b>	<b>358.86</b>	<b>24.48</b>	<b>133.53</b>	<b>59.47</b>
7 Extraordinary Items		-	-	-	-	-
8 Profit / (Loss) before Tax (6+/-7)	<b>Total</b>	<b>465.82</b>	<b>358.86</b>	<b>24.48</b>	<b>133.53</b>	<b>59.47</b>
<b>9 Tax Expenses</b>						
a Current Tax Expenses for Current Year		127.91	94.22	9.38	46.54	18.52
b MAT Credit (Where applicable)		-	-	-	-	-
c Current Tax Expenses Relating to Prior Years		-	-	-	-	-
d Net Current Tax Expenses		127.91	94.22	9.38	46.54	18.52
e Deferred Tax Asset/ Liabilities		10.80	2.77	(0.30)	(0.09)	0.16
<b>Total</b>	<b>Total</b>	<b>117.11</b>	<b>91.45</b>	<b>9.68</b>	<b>46.63</b>	<b>18.36</b>
10 Profit / (Loss) from Continuing Operations (8+/-9)		348.71	267.41	14.80	86.91	41.11
11 Profit / (Loss) from Discontinuing Operations Before Tax		-	-	-	-	-
12 Tax Expenses of Discontinuing Operations		-	-	-	-	-
13 Profit / (Loss) from Discontinuing Operations After Tax (11+/-		-	-	-	-	-
14 Profit / (Loss) For the Year (10+/-13)	<b>Total</b>	<b>348.71</b>	<b>267.41</b>	<b>14.80</b>	<b>86.91</b>	<b>41.11</b>
<b>15 Earning per Share (of Rs.10/- each) :</b>						
a Basic	33	4.69	4.31	0.85	N.A.	N.A.
b Diluted		4.69	4.31	0.85	N.A.	N.A.

As per our report of even date  
FOR AJAY K. KAPOOR & COMPANY  
(Chartered Accountants)  
Firm Registration No. 013788N  
Peer Review Certificate No: 016088

FCA AJAY K. KAPOOR  
(Partner)  
Membership Number : 092423

Place : Ghaziabad  
Date : February 06, 2026  
UDIN :

UDIN : 26092423IDXRBM2326

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

Anju Goel  
(Whole Time Director)  
DIN : 02525953  
Date : February 06, 2026  
Place: New Delhi

Anil Kumar  
(ANIL GUPTA)  
(C.F.O)  
Date : February 06, 2026  
Place: New Delhi  
PAN No. : AAFPG5263N

For NFP Sampoorna Foods Limited

Yash Vardhan Goel  
Director

YASH VARDHAN GOEL  
(Managing Director)  
DIN NO: 10425908  
Date : February 06, 2026  
Place: New Delhi

Babli Gang  
Babli  
(Compliance Officer)  
Date : February 06, 2026  
Place: New Delhi  
Membership Number : 072951

Annexure 3  
RESTATEd CONSOLIDATED FINANCIAL STATEMENT OF CASH FLOW

Particulars		Year Period November 30,2025	Year Ended March 31,2025	Year Ended March 31,2024	Period Ended December 20,2023	Year Ended March 31,2023
<b>A</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
	Net Profit Before Tax	465.82	358.86	24.48	133.53	59.47
	Adjustments for:					
	Depreciation	87.82	30.51	6.55	9.23	12.88
	Interest Expenses	118.88	92.11	25.15	48.18	4.81
	Interest Income	-	-	-	-	-
	Operating Profit before working capital changes	672.52	481.47	56.18	190.94	77.16
	Adjustments for changes in working capital:					
	(Increase)/Decrease in Trade Receivables	(435.63)	(103.09)	360.88	(285.88)	(155.01)
	(Increase)/Decrease in Other Current assets	(371.96)	(59.36)	(126.86)	26.84	(17.36)
	(Increase)/Decrease in Short Term Loans & Advances	982.14	(475.35)	(435.68)	139.40	252.04
	(Increase)/Decrease in Inventories	(331.14)	(100.14)	304.92	(716.44)	(129.37)
	Increase/(Decrease) in Short Term Borrowings	334.14	506.32	(1.20)	429.91	(144.34)
	Increase/(Decrease) in Trade payables	(62.85)	49.16	(43.03)	60.49	(2.46)
	Increase/(Decrease) in Other Current Liabilities & Provisions	(467.34)	398.05	26.86	63.17	13.75
	Cash generated from operations	319.87	697.06	142.06	(91.58)	(105.60)
	Income Taxes paid	93.39	55.91	(0.01)	18.52	(0.01)
	<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>226.48</b>	<b>641.14</b>	<b>142.07</b>	<b>(110.10)</b>	<b>(105.60)</b>
<b>B</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
	Interest Received	-	-	-	-	-
	Fixed assets purchased Including Intangible Assets	(48.62)	(312.49)	(20.62)	(15.11)	(62.98)
	(Increase)/Decrease in Non-Current Investments	-	-	-	-	-
	(Increase)/Decrease in Other Non Current Assets	(1.64)	(2.76)	(3.63)	-	(0.10)
	<b>NET CASH USED IN INVESTING ACTIVITIES (B)</b>	<b>(50.26)</b>	<b>(315.25)</b>	<b>(24.25)</b>	<b>(15.11)</b>	<b>(63.08)</b>
<b>C</b>	<b>CASH FLOWS FORM FINANCING ACTIVITES</b>					
	Interest paid	(118.88)	(92.11)	(25.15)	(48.18)	(4.81)
	Increase in Long-Term Borrowings (Net)	(78.91)	(223.73)	(76.52)	607.00	-
	Addition of Partners Capital Account	-	-	-	0.05	187.00
	Issue of share capital	(0.00)	-	(0.00)	-	-
	Withdraw of Partners Capital Capital	-	-	-	(427.48)	(12.47)
	Increase/ (Decrease) in other Long term liabilities	-	-	-	-	-
	<b>NET CASH USED IN FINANCING ACTIVITIES (C)</b>	<b>(197.79)</b>	<b>(315.83)</b>	<b>(101.67)</b>	<b>131.39</b>	<b>169.71</b>
<b>D</b>	<b>NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)</b>	<b>(21.57)</b>	<b>10.06</b>	<b>16.15</b>	<b>6.18</b>	<b>1.04</b>
	Opening Cash and Cash Equivalents	43.61	33.55	17.39	11.22	10.19
	Opening Cash and Cash Equivalents acquired through business acquisition	6.72	-	-	-	-
	<b>CLOSING CASH AND CASH EQUIVALENT</b>	<b>28.76</b>	<b>43.61</b>	<b>33.55</b>	<b>17.39</b>	<b>11.22</b>
	<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS WITH THE BALANCE SHEET:</b>					
	Cash & cash equivalent as per Balance sheet	28.76	43.61	33.55	17.39	11.22
	Cash & cash equivalent at the end of the period	28.76	43.61	33.55	17.39	11.22

For NFP Sampoorna Foods Limited

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

As per our report of even date  
FOR AJAY K. KAPOOR & COMPANY  
Chartered Accountants,  
Firm Registration No. 013788N  
Peer Review Certificate No: 016088

FCA AJAY K. KAPOOR  
(Partner)  
Membership Number : 092423

Place : Ghaziabad  
Date : February 06, 2026  
UDIN:

For NFP Sampoorna Foods Limited

Anju Goel  
(Whole Time Director)  
DIN : 029930  
Date : February 06, 2026  
Place: New Delhi

Anil Kumar  
(ANIL GUPTA)  
(C.F.O)  
Date : February 06, 2026  
Place: New Delhi  
PAN No. : AAFPG5263N

YASH VARDHAN GOEL  
(Managing Director)  
DIN NO: 10425908  
Date : February 06, 2026  
Place: New Delhi  
Babli Gang  
(Compliance Officer)  
Date : February 06, 2026  
Place: New Delhi  
Membership Number : 072951

Y. Vardhan  
Director

UDIN: 26092423IDXKBM2326

A. COMPANY OVERVIEW

DESCRIPTION OF THE COMPANY

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

B. SIGNIFICANT ACCOUNTING POLICY

Basis of preparation:

The summary statement of restated assets and liabilities of the Group as at 30th November 2025, 31st March 2025, 31st March 2024, 20th December 2023 and 31st March 2023 and the related summary statement of restated profit and loss and cash flows for the period from 01.04.2025 to 30.11.2025, 01.04.2024 to 31-03-2025, 21.12.2023 to 31.03.2024, from 01.04.2023 to 20.12.2023 and year ended 31st March 2023 (collectively referred to as the "Restated summary financial information") have been prepared specifically for the purpose of inclusion in the offer document to be filed by the Group in connection with the proposed Initial Public Offering (hereinafter referred to as 'IPO'). The restated summary financial information has been prepared by applying necessary adjustments to the financial statements ('financial statements') of the Group. The financial statements of the Group have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards specified under section 133 of the Companies Act, 2013, of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) regulations 2018, as amended (the "Regulations"). The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistently applied.

Use of estimates:

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

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

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

(iii) Property Plant and Equipment including Intangible assets:

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

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

(iv) Depreciation & Amortisation:

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

Anil Kumar



For NFP Sampoorna Foods Limited

Yashvardhan

Director  
For NFP Sampoorna Foods Limited

Praveen Goyal  
Director

Babli Goyal

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

The estimated useful lives of assets are as follows:

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

**(v) Investments:**

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

**(vi) Consolidations:**

The consolidated financial statements include the financial statements of the Company and its subsidiaries in which the Company exercises control, prepared as at the same reporting date.

Subsidiaries are consolidated using the line-by-line method. Inter-company balances, transactions, unrealised profits and losses are fully eliminated on consolidation.

**(vii) Employee Benefits:**

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

The benefits payable are valued on the bases of actuarial valuation report, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age (for details refer Annexure-45)

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

**(viii) Taxes on Income:**

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

**A. Current Tax:**

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

**B. Deferred Tax:**

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

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

**(ix) Provisions and Contingent Liabilities:**

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

Anil Kumar



For NFP Sampoorna Foods Limited

Babli Gang  
Director

For NFP Sampoorna Foods Limited

Director

Director

(x) Earnings Per Share:

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

(xi) Operating Leases

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

(xii) Cash and Cash Equivalents:

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

(xiii) Foreign Currency Transactions

Foreign exchange transactions during the year are recorded at the exchange rates prevailing on the dates of the transactions. Gain or loss out of fluctuations in rate between transactions date and settlement date in respect of revenue are recognized in the profit and loss account. All foreign currency denominated monetary assets and liabilities are translated at the exchange rates prevailing on the balance sheet date. The resultant exchange differences are recognised in the Statement of Profit and Loss for the year.

(xiv) Inventories

Stock of Raw Materials, components and other stocks are valued At Cost (FIFO Basis) (net off CENVAT & GST wherever applicable) or NRV, whichever is lower. Finished products including traded goods and work-in-process are valued at lower of cost or net realizable value. Cost includes all expenses incurred on material to bring them to their present location and condition.

(xv) Borrowing Cost

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



Anil Kumar

Babli Gang

For NFP Sampoorna Foods Limited

Uvardhann

Director

For NFP Sampoorna Foods Limited

Aju Gadh

Director

NFP SAMPOORNA FOODS LIMITED  
Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)  
ANNEXURES TO RESTATED CONSOLIDATED FINANCIAL STATEMENT

ANNEXURE 5 : ADJUSTMENTS MADE IN RESTATED FINANCIAL STATEMENTS / REGROUPING NOTES

Adjustments having no impact on Profit Material Regrouping  
Appropriate adjustments have been made in the restated summary statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, li  
in order to bring them in line with the groupings as per the audited financial statements of the Company, prepared in accordance with Schedule III and the requirements of  
Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).

Reconciliation of Profits:		(Rs. In Lacs)				
S No.	Particulars	For the Period April 01, 2025 to November 30, 2025	Year Ended March 31, 2025	For the Period December 21, 2023 to March 31, 2024	For the Period April 01, 2023 to December 20, 2023	Year Ended March 31, 2023
I)	Net Profit after tax ( as per audited financial statements but before adjustments for restated accounts)	346.29	269.36	17.10	86.64	41.36
II)	Material Restatement Adjustments	-	-	-	-	-
	Accrued Interest reversed of Previous Years	(3.16)	1.51	1.13	(0.35)	0.64
	Provision For Gratuity Expense	-	(0.38)	0.09	-	-
	Provision For Leave Encashment Expense	0.74	0.83	1.45	-	(0.16)
	Provision for Deferred Tax	-	-	-	-	-
	Other Adjustments	-	1.96	2.30	(0.26)	(0.23)
	Net adjustments in Profit & Loss account	(2.42)	2.67	4.18	(0.26)	0.25
III)	Net Profit after Tax as per Restated accounts	348.71	267.41	14.80	86.91	41.11

Reconciliation of Reserves & Surplus:		(Rs. In Lacs)				
S No.	Particulars	For the Period April 01, 2025 to November 30, 2025	Year Ended March 31, 2025	For the Period December 21, 2023 to March 31, 2024	For the Period April 01, 2023 to December 20, 2023	Year Ended March 31, 2023
I)	Reserves & Surplus as per audited financial statements	753.05	285.01	17.10	514.12	854.67
II)	Material Restatement Adjustments	-	-	-	-	-
	Accrued Interest reversed of Previous Years	-	3.24	1.74	0.60	0.96
	Provision For Gratuity Expense	-	(0.81)	(0.43)	(0.15)	(0.24)
	Provision For Leave Encashment Expense	-	0.83	1.45	-	(0.23)
	Provision for Income Tax	-	3.26	2.76	0.46	0.49
	Net adjustments in Reserves & Surplus	-	281.75	14.34	513.66	854.13
III)	Reserves & Surplus as restated	753.05	281.75	14.34	513.66	854.13

For NFP Sampoorna Foods Limited

For NFP Sampoorna Foods Limited

Babli Gang

Agarwal

Ujjwadhar

Director

Director

Pradeep Kumar

ANNEXURE : 6 EQUITY SHARE CAPITAL

(Rs. In Lacs)

	AS AT 30.11.2025		AS AT 31.03.2025		AS AT 31.03.2024		AS AT 20.12.2023		AS AT 31.03.2023	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>A EQUITY SHARE CAPITAL</b>										
a AUTHORISED CAPITAL										
Equity shares of Rs. 10/- each	14,300,000.00	1,430.00	10,000,000.00	1,000.00	10,000,000.00	1,000.00	1,000.00	10,000,000.00	1,000.00	-
	14,300,000.00	1,430.00	10,000,000.00	1,000.00	10,000,000.00	1,000.00	1,000.00	10,000,000.00	1,000.00	-
<b>Total</b>										
b ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL										
Equity shares of Rs. 10/- each	8,174,128.00	817.41	6,200,000.00	620.00	6,200,000.00	620.00	620.00	6,200,000.00	620.00	-
	8,174,128.00	817.41	6,200,000.00	620.00	6,200,000.00	620.00	620.00	6,200,000.00	620.00	-
<b>Total</b>										

B Reconciliation of the number of shares and amount outstanding as at November 30, 2025, March 31, 2024, December 20, 2023 And March 31, 2023

Particulars	As at 30 November, 2025		As at 31 March, 2025		As at 31 March, 2024		As at 20 December, 2023		As at 31 March, 2023	
	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount	Number of Shares	Amount
Equity shares outstanding at the beginning of the year	6,200,000.00	620.00	6,200,000.00	620.00	-	-	-	-	-	-
Share issued during the year	1,974,128.00	197.41	-	-	6,200,000.00	620.00	-	-	-	-
Share Bought back during the year	-	-	-	-	-	-	-	-	-	-
Equity shares outstanding at the end of the year	8,174,128.00	817.41	6,200,000.00	620.00	6,200,000.00	620.00	-	-	-	-

During the year ended June 30, 2025, company issue 1,974,128 against the consideration other than cash for share swap agreement and in the year ended march 31, 2024 6,200,000 share issued other than cash, for conversion of partner capital and unsecured loan to share capital

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares /Name of shareholder	As at 30 November, 2025		As at 31 March, 2025		As at 31 March, 2024		As at 20 December, 2023		As at 31 March, 2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Mr. Praveen Goel	4,373,513.00	53.50	3,112,470.00	50.20	3,112,470.00	50.20	-	-	-	-
Mr. Yash Vardhan Goel	3,563,310.00	43.59	3,087,030.00	49.79	3,087,030.00	49.79	-	-	-	-

(iii) Details of share holding of the Promoters at the end of period

Name of the Promotor	As at 30 November, 2025		As at 31 March, 2025		As at 31 March, 2024		As at 20 December, 2023	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Mr. Praveen Goel	4,373,513.00	40.52	3,112,470	50.201	3,112,470	50.201	100.00	-
Mr. Yash Vardhan Goel	3,563,310.00	15.43	3,087,030	49.791	3,087,030	49.791	100.00	-
Mrs. Anju Goel	100	0.001	100	0.002	100	0.002	100.00	-

Rights, preferences and restrictions attached to equity shares

The Company has one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

For NFP Sampoorna Foods Limited

*Ujjwardhan*  
Director

*Babli Gang*  
Director

*Arjun Gang*  
Director

*Pratik Kumar*  
Director



(Rs. In Lacs)

**NFP SAMPOORNA FOODS LIMITED**  
Formerly known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

**ANNEXURE 7(i):**

	As at November 30, 2025	As at March 31, 2025	As at March 31, 2024	As at December 20, 2023	As at March 31, 2023
<b>RESERVES &amp; SURPLUS</b>					
Share Premium Account	-	-	-	-	-
Opening Balance	122.59	-	-	-	-
Add ; Additions during the Period/ Year	122.59	-	-	-	-
Closing Balance	281.75	14.35	(0.45)	-	-
<b>Profit &amp; Loss Account</b>					
Opening Balance	281.75	14.35	(0.45)	-	-
Restatement impact	348.71	267.41	14.80	-	-
Add ; Net Profit / (Net Loss) for the Period/Year	630.46	281.75	14.35	-	-
Closing Balance	-	-	-	-	-

**ANNEXURE 7(ii):**

**PARTNER'S CAPITAL ACCOUNT**

	As at November 30, 2025	As at March 31, 2025	As at March 31, 2024	As at December 20, 2023	As at March 31, 2023
Opening Balance	-	-	513.66	854.18	638.78
Add ; Addition	-	-	-	0.05	187.00
Less ; Drawings	-	-	-	427.48	12.47
Add ; Net Profit / (Net Loss) for the Period/Year	-	-	-	86.91	41.11
Add ; Restatement impact	-	-	-	-	(0.23)
Less ; Transferred to issue of Equity Shares	-	-	514.12	513.66	-
<b>Total [7(i)+7(ii)]</b>	<b>753.05</b>	<b>281.75</b>	<b>13.89</b>	<b>513.66</b>	<b>854.18</b>

**NOTE:**

Opening balance as stated in the above annexure, denotes to the brought forward balance of previous year.  
Addition as stated in the above annexure, denotes to the capital brought in to the business by the partners during the year/period.  
Drawings as stated in the above annexure, denotes to the capital withdrawn by the partners during the year/period.  
Net profit/loss in the above annexure, denotes to the income/loss earned during the year/period.  
Transferred as stated in the above annexure, denotes to the partner's capital converted in to Share capital.

**NON CURRENT LIABILITIES**

**ANNEXURE 8:**

**LONG TERM BORROWINGS**

**Secured Loans**

**Term Loans**

From Banks & Financial Institutions					
AU Small Finance Bank - Against Machinery	165.68	178.75	-	-	-
Koak Prime Ltd - Against Car	12.88	-	-	-	-
AU Small Finance Bank - Against Building & Machinery	213.13	-	-	-	-
WCTL FROM AUSF BANK AC L9001160644919792	307.36	-	-	-	-
AU Small Finance Bank-353 - Against Building	9.87	-	-	-	-
AU Small Finance Bank-010 - Against Land	708.92	178.75	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**From Others**

Note: The above loans, raised by way of hypothecation or equitable mortgage of the plant and machinery of the company along with the industrial property of its subsidiary company situated at ghiloth, are further secured by the personal guarantees of the directors and loans carrying the interest rate 8-8.75%.

For NFP Sampoorna Foods Limited

*Arjun Gang*  
Director

*Babli Gang*

For NFP Sampoorna Foods Limited

*Ujjwal Kumer*  
Director



Unsecured Loans

From Banks & Financial Institutions					
Axis Bank Limited	4.08	10.32	10.34	20.35	-
Bajaj Finance Limited	-	2.26	13.95	26.05	-
Clix Capital Services Private Limited	-	1.42	9.09	16.95	-
IDFC First Bank Limited	-	2.12	13.70	25.76	-
Indusind Bank Limited	-	-	3.61	19.52	-
Kisetsu Saison Finance (INDIA) Private Limited	-	1.08	6.94	12.93	-
Kotak Mahindra Bank	-	2.09	13.47	25.27	-
L&T Finance Limited	-	1.42	9.13	17.02	-
Poonawalla Fincorp Limited	-	1.41	9.06	16.98	-
SSA Finserve Private Limited	-	-	250.00	-	-
<b>Total</b>	<b>4.08</b>	<b>22.12</b>	<b>339.30</b>	<b>180.82</b>	<b>-</b>

Detail of interest rate as below

Axis Bank Limited	16.50%	16.50%	16.50%	16.50%	16.50%
Bajaj Finance Limited	17.00%	17.00%	17.00%	17.00%	17.00%
Clix Capital Services Private Limited	18.00%	18.00%	18.00%	18.00%	18.00%
IDFC First Bank Limited	16.40%	16.40%	16.40%	16.40%	16.40%
Indusind Bank Limited	17.00%	17.00%	17.00%	17.00%	17.00%
Kisetsu Saison Finance (INDIA) Private Limited	18.00%	18.00%	18.00%	18.00%	18.00%
Kotak Mahindra Bank	16.78%	16.78%	16.78%	16.78%	16.78%
L&T Finance Limited	18.00%	18.00%	18.00%	18.00%	18.00%
Poonawalla Fincorp Limited	17.00%	17.00%	17.00%	17.00%	17.00%
SSA Finserve Private Limited	8.75%	8.75%	8.75%	8.75%	8.75%
AU Small Finance Bank	8.75%	8.75%	8.75%	8.75%	8.75%
From Related Parties					
Praveen Goel	69.41	-	69.12	410.00	-
Yashvardhan Goel	10.07	-	16.18	16.18	-
Mahesh Chandra Goel	3.56	-	-	-	-
<b>Total</b>	<b>83.03</b>	<b>-</b>	<b>85.30</b>	<b>426.18</b>	<b>-</b>
<b>Grand Total</b>					
	<b>796.03</b>	<b>200.87</b>	<b>434.60</b>	<b>607.00</b>	<b>-</b>

From Others

Note:

"Loan from related parties are interest free."  
Details of repayment & other information is enclosed in annexure 46

ANNEXURE 9:

OTHER LONG TERM LIABILITIES

Security Deposit & Sundry Payables

Total



For NFP Sampoorna Foods Limited

*Y. Vasudhanna*  
Director.

*Babli Gang*

For NFP Sampoorna Foods Limited

*Arjun Yadav*  
Director

*Pratik Kumar*

ANNEXURE 10:  
LONG TERM PROVISIONS  
Provision for Gratuity

	6.31	3.15	1.65	0.52	0.87
<b>Total</b>	<b>6.31</b>	<b>3.15</b>	<b>1.65</b>	<b>0.52</b>	<b>0.87</b>

CURRENT LIABILITIES

ANNEXURE 11:

SHORT TERM BORROWINGS

Loans repayable on Demand

Secured

From Banks

AU Small Finance Bank Ltd

Kotak Mahindra Bank Ltd

HDFC Bank Limited

Total

Unsecured from Financial Institutions

Aditya Birla Capital Limited

	345.85				
	1,103.87	590.99			
	-	0.60	353.98	277.16	-
<b>Total</b>	<b>1,449.72</b>	<b>591.59</b>	<b>353.98</b>	<b>277.16</b>	<b>-</b>
<b>Total</b>	<b>1,524.72</b>	<b>591.59</b>	<b>353.98</b>	<b>277.16</b>	<b>-</b>

Note:

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

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

Detail of interest rate as below

Kotak Mahindra Bank Ltd	8.35%	8.35%		
HDFC Bank Limited	9.20%	9.20%		
Kotak Mahindra Bank Limited - WCDL Limit	8.00%	9.20%		9.20%
Aditya Birla Capital Limited	15.00%			

From Others

VYOMAN INDIA PRIVATE LIMITED

152.75

Total

152.75

Current Maturities of Long Term Borrowing

Against Secured Loans	130.88	18.11		
Against Unsecured Loans	42.31	325.33	74.73	

Total

428.71

428.71



For NFP Sampoorna Foods Limited

*Babli Gang*  
Director

*Ujjwal Kumar*  
Director

For NFP Sampoorna Foods Limited

*Arjun Gang*  
Director

*Ujjwal Kumar*  
Director

NFP SAMPOORNA FOODS LIMITED  
Formerly known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

(Rs. In Lacs)

ANNEXURE 12:

TRADE PAYABLES-BILLED

	As at 30th November, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 20th December, 2023	As at 31st March, 2023
Trade Payables - outstanding dues of MSME	149.24	64.76	-	-	-
Trade Payables - outstanding dues of Others	9.25	3.34	18.94	61.97	1.49
<b>Total</b>	<b>158.48</b>	<b>68.10</b>	<b>18.94</b>	<b>61.97</b>	<b>1.49</b>

Trade Payables ageing schedule :

Particulars

Outstanding for following periods from due date of Payment

Particulars	Current but not due Year	More than 3 Years		
		1 - 2 Years	2 - 3 Years	More than 3 Years
As at 30 November, 2025				
(i) Outstanding dues of MSME	-	149.24	-	-
(ii) Outstanding dues of Others	-	9.25	-	-
<b>Total</b>	-	<b>158.48</b>	-	-

As at 31 March, 2025

(i) Outstanding dues of MSME	-	64.76	-	-
(ii) Outstanding dues of Others	-	3.34	-	-
<b>Total</b>	-	<b>68.10</b>	-	-

As at 31 March, 2024

(i) Outstanding dues of MSME	-	-	-	-
(ii) Outstanding dues of Others	-	18.94	-	-
<b>Total</b>	-	<b>18.94</b>	-	-

As at 20th December, 2023

(i) Outstanding dues of MSME	-	-	-	-
(ii) Outstanding dues of Others	-	61.97	-	-
<b>Total</b>	-	<b>61.97</b>	-	-

As at 31 March, 2023

(i) Outstanding dues of MSME	-	-	-	-
(ii) Outstanding dues of Others	-	1.49	-	-
<b>Total</b>	-	<b>1.49</b>	-	-



For NFP Sampoorna Foods Limited

*Yuvardhenn*  
Director

*Babli Gang*

For NFP Sampoorna Foods Limited

*Anju Gadh*  
Director

*Prith Kumar*

**Particulars**

Under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) which came into force from 2 October 2006, certain disclosures are required related to MSME. On the basis of the information and records available with the Company, following are the details of dues:

- the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;
- the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;
- the amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;
- the amount of interest accrued and remaining unpaid at the end of each accounting year; and
- the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

**ANNEXURE 13:**

**OTHER CURRENT LIABILITIES**

	As at 30th November, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 20th December, 2023	As at 31st March, 2023
Sundry Liabilities Payable	5.00	4.90	4.51	5.01	1.63
EFF Payable	1.13	1.47	0.77	-	0.19
ESIC Payable	0.21	0.19	0.22	-	0.10
LWF Payable	0.23	0.18	1.49	1.87	0.48
GST RCN Payable	1.09	0.34	0.10	1.14	0.12
TDS & TCS Payable	2.21	2.72	1.92	2.00	0.75
GST Tax Payable	-	-	-	-	-
Income tax Payable	0.12	-	-	-	-
Other Expenses Payable	2.82	1.35	0.90	0.75	0.30
Audit Fee Payable	1.00	0.34	-	-	-
Processing, fees Payable	2.09	-	0.50	-	-
Director Imprest Payable	3.74	0.92	1.02	0.52	0.87
Electricity Expenses Payable	13.89	7.16	3.00	3.08	-
Interest Accrued but not Due	0.32	0.32	0.40	0.35	0.23
Legal & Professional Expenses Payable	-	0.14	0.14	0.09	-
Pest Management/Services Expenses Payable	-	-	-	0.47	0.15
Rent Expenses Payable	0.59	-	-	-	0.14
Security Services Expenses Payable	1.06	0.12	0.26	0.29	0.26
Staff Welfare Expenses Payable	-	-	-	-	0.04
Telephone & Internet Expense Payable	-	-	-	-	-
Wages & Salary Payable	9.07	8.60	5.57	10.80	6.61
Advance from Customers	4.41	476.38	87.59	56.61	4.23
<b>Total</b>	<b>45.98</b>	<b>500.24</b>	<b>103.69</b>	<b>77.95</b>	<b>14.43</b>

**ANNEXURE 14:**

**SHORT TERM PROVISIONS**

- Provision For Income Tax
- Provision For Gratuity

	122.91	91.22	55.92	46.51	18.52
	0.24	0.01	0.01	0.00	0.01
<b>Total</b>	<b>123.15</b>	<b>91.23</b>	<b>55.93</b>	<b>46.51</b>	<b>18.53</b>

For NFP Sampoorna Foods Limited

*Syvaardhana*

Director

For NFP Sampoorna Foods Limited

*Anju Garg*

Director



*Om K Kumar*

## ANNEXURE 15: PROPERTY, PLANT &amp; EQUIPMENT

(Rs. In Lacs)

Particulars	Plant & Machinery	Land, Shed & Building	Furniture & Fixture	Office Equipment	Computer	Total
Gross Block						
Balance as at March 31, 2025	436.76	28.67	5.36	15.07	3.36	489.21
Additions for the period	28.81	-	0.91	2.74	-	32.46
Acquired by Company Through Conversion	177.00	925.86	1.31	5.09	0.30	1,109.56
Disposals	-	-	-	-	-	-
Balance as at November 30, 2025	642.56	954.53	7.58	22.90	3.65	1,631.23
Accumulated Depreciation						
Balance as at March 31, 2025	49.75	4.75	1.35	9.81	2.07	67.73
Deductions/adjustments	-	-	-	-	-	-
Depreciation for the period	55.11	26.32	1.20	4.14	1.04	87.82
Balance as at November 30, 2025	104.86	31.08	2.55	13.94	3.12	155.55

## Net Block

Balance as at March 31, 2025	387.01	23.91	4.02	5.26	1.28	421.48
Balance as at November 30, 2025	537.70	923.45	5.03	8.96	0.54	1,475.67

Note 1: The Company holds immovable properties in its own name.

Note 2: The Company does not revalue its property, plant and equipment



Babli Gang

For NFP Sampoorna Foods Limited

Uwardham

Director

Anil Kumar

For NFP Sampoorna Foods Limited

Anju Yadav

Director

## ANNEXURE 15: PROPERTY, PLANT &amp; EQUIPMENT

(Rs. In Lacs)

Particulars	Plant & Machinery	Shed & Building	Furniture & Fixture	Office Equipment	Computer	Total
Gross Block						
Balance as at March 31, 2024	130.12	28.67	3.16	13.31	1.53	176.79
Additions for the period	307.84	-	2.20	1.76	1.83	313.63
Disposals	1.20	-	-	-	-	1.20
Balance as at March 31, 2025	436.76	28.67	5.36	15.07	3.36	489.21
Accumulated Depreciation						
Balance as at March 31, 2024	30.08	2.15	0.07	4.47	0.52	37.29
Deductions/adjustments	0.06	-	-	-	-	0.06
Depreciation for the period	19.74	2.60	1.27	5.34	1.56	30.51
Balance as at March 31, 2025	49.75	4.75	1.35	9.81	2.07	67.73

## Net Block

Balance as at March 31, 2024	100.04	26.52	3.09	8.84	1.01	139.50
Balance as at March 31, 2025	387.01	23.91	4.02	5.26	1.28	421.48

Note: The Company does not revaluae its property, plant and equipment



Anil Kumar

Babli Gang

For NFP Sampoorna Foods Limited

U. Harsharan

Director

For NFP Sampoorna Foods Limited

Anju Gang

Director

NFP SAMPOORNA FOODS LIMITED

Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

ANNEXURE 15: PROPERTY, PLANT & EQUIPMENT

(Rs. In Lacs)

Particulars	Plant & Machinery	Shed & Building	Furniture & Fixture	Office Equipment	Computer	Total
Gross Block						
Balance as at December 20, 2023	112.04	28.67	0.63	13.31	1.53	156.17
Additions for the period	18.08	-	2.54	-	-	20.62
Disposals	-	-	-	-	-	-
Balance as at March 31, 2024	130.12	28.67	3.16	13.31	1.53	176.79
Accumulated Depreciation						
Balance as at December 20, 2023	25.75	1.43	0.03	3.21	0.31	30.73
Deductions/adjustments	-	-	-	-	-	-
Depreciation for the period	4.32	0.72	0.04	1.26	0.21	6.55
Balance as at March 31, 2024	30.08	2.15	0.07	4.47	0.52	37.29

Net Block

Balance as at December 20, 2023	86.28	27.24	0.59	10.10	1.22	125.44
Balance as at March 31, 2024	100.04	26.52	3.09	8.84	1.01	139.50

Note: The Company does not revaluae its property, plant and equipment



*Babli Gang*

For NFP Sampoorna Foods Limited

*Uwardhenn*

Director

*Anil Kumar*

For NFP Sampoorna Foods Limited

*Arju Goel*

Director

NFP SAMPOORNA FOODS LIMITED

Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

ANNEXURE 15: PROPERTY, PLANT & EQUIPMENT

(Rs. In Lacs)

Particulars	Plant & Machinery	Shed & Building	Furniture & Fixture	Office Equipment	Computer	Total
Gross Block						
Balance as at April 1, 2023	99.02	28.67	-	13.37	-	141.05
Additions for the period	22.09	-	0.63	0.75	1.53	24.98
Disposals	9.07	-	-	0.80	-	9.87
Balance as at December 20, 2023	112.04	28.67	0.63	13.31	1.53	156.17
Accumulated Depreciation						
Balance as at April 1, 2023	19.11	-	-	2.39	-	21.50
Deductions/adjustments	-	-	-	-	-	-
Depreciation for the period	6.64	1.43	0.03	0.82	0.31	9.23
Balance as at December 20, 2023	25.75	1.43	0.03	3.21	0.31	30.73

Net Block

Balance as at April 1, 2023	79.90	28.67	-	10.98	-	119.55
Balance as at December 20, 2023	86.28	27.24	0.59	10.10	1.22	125.44

Note 1: Depreciation has been charged as per the rates of Income Tax Act since the status of the assessee upto 20.12.2023 is a Partnership Firm

Note 2: The Company does not revlaue its property, plant and equipment



*Babli Gang*

For NFP Sampoorna Foods Limited

*Uwardhann*

Director

For NFP Sampoorna Foods Limited

*Anju Goel*  
Director

*Anil Kumar*

## ANNEXURE 15: PROPERTY, PLANT &amp; EQUIPMENT

(Rs. In Lacs)

Particulars	Plant & Machinery	Shed & Building	Furniture & Fixture	Office Equipment	Computer	Total
<b>Gross Block</b>						
Balance as at April 1, 2022	54.82	18.54	-	4.72	-	78.07
Additions for the year	46.60	10.13	-	8.65	-	65.38
Disposals	2.40	-	-	-	-	2.40
Balance as at March 31, 2023	99.02	28.67	-	13.37	-	141.05
<b>Accumulated Depreciation</b>						
Balance as at April 1, 2022	7.93	-	-	0.69	-	8.63
Deductions/adjustments	-	-	-	-	-	-
Depreciation for the year	11.18	-	-	1.70	-	12.88
Balance as at March 31, 2023	19.11	-	-	2.39	-	21.50

## Net Block

Balance as at April 1, 2022	46.89	18.54	-	4.03	-	69.45
Balance as at March 31, 2023	79.90	28.67	-	10.98	-	119.55

Note1: Depreciation has been charged as per the rates of Income Tax Act since the status of the assessee upto 20.12.2023 is a Partnership Firm

Note 2: The Company does not revaluae its property, plant and equipment



*Babli Garg*

For NFP Sampoorna Foods Limited

*U Hardharn*  
Director

For NFP Sampoorna Foods Limited

*Anju Yadav*  
Director

*Anil Kumar*

NFP SAMPOORNA FOODS LIMITED  
Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)  
(Rs. In Lacs)

ANNEXURE 16: CAPITAL WORK IN PROGRESS

Particulars	Software
<i>Gross Carrying Value</i>	
Balance as at March 31, 2023	-
Additions for the year	-
Disposals	-
Balance as at December 20, 2023	-
Additions for the year	-
Disposals	-
Balance as at March 31, 2024	-
Additions for the year	-
Disposals	-
Balance as at March 31, 2025	-
Acquired by Company Through Conversion	352.43
Additions for the year	15.66
Disposals	-
Balance as at November 30, 2025	368.09

Ageing of Capital work in progress  
30-Nov-25

	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	368.09	-	-	-	368.10
Total	368.09	-	-	-	368.10

Note : The Group has assessed that there are no Projects which are temporarily suspended or delayed.

For NFP Sampoorna Foods Limited

*U. Vardhann*  
Director

*Babli Gang*



For NFP Sampoorna Foods Limited

*Anju Goel*  
Director

*Anil Kumar*

NFP SAMPOORNA FOODS LIMITED  
Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

NON CURRENT ASSETS  
ANNEXURE 17:  
NON CURRENT INVESTMENTS

	As at 30th November, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 20th December, 2023	(Rs. In Laes) As at 31st March, 2023
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Total Rs.	-	-	-	-	-
ANNEXURE 19: OTHER NON CURRENT ASSETS					
Security Deposit	13.49	10.14	7.38	3.75	3.75
Fixed Deposit*	17.63	-	-	-	-
Preliminary Expenses	-	-	-	-	-
<b>Total.</b>	<b>31.12</b>	<b>10.14</b>	<b>7.38</b>	<b>3.75</b>	<b>3.75</b>

\*These, fixed deposit mark as loan with bank against loan with bank

CURRENT ASSETS  
ANNEXURE 20:

INVENTORIES

(Taken, Valued & Certified by the Management of The Company)

Closing Raw Material	159.79	-	55.12	557.47	74.37
Closing Work in Progress	131.75	40.35	53.00	51.40	65.57
Closing Finished Goods	805.84	723.26	537.78	355.93	117.03
Packing Material & Consumable Item	40.26	17.89	35.45	21.48	12.56
<b>Total.</b>	<b>1,137.64</b>	<b>781.50</b>	<b>681.36</b>	<b>986.27</b>	<b>269.53</b>

Raw Material is valued at Cost or NRV whichever is lower

Closing Work in Progress is valued at Cost Price.

Finished Goods & Packing Material & Consumable Item are valued at Cost or NRV whichever is lower

ANNEXURE 21:

TRADE RECEIVABLES

(To the extent considered good)  
Unsecured, considered good  
-Related parties  
-Other than related parties

	-	148.53	-	286.44	119.52
	673.94	53.29	98.73	173.17	54.20
<b>Total.</b>	<b>673.94</b>	<b>201.82</b>	<b>98.73</b>	<b>459.61</b>	<b>173.72</b>



For NFP Sampoorna Foods Limited

*Uwardham*  
Director

*Babli Gang*

For NFP Sampoorna Foods Limited

*Arjun Gang*  
Director

*Prith Kumar*

NFP SAMPOORNA FOODS LIMITED  
Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

(Rs. In Lacs)

Particulars	Outstanding for following periods from due date of Payment					Total
	Current but not due	Less than 6 Months	6 Months to 1 Year	1 Year - 2 year	2 Year - 3 year	
<b>As at 30 November, 2025</b>						
(i) Undisputed Trade Receivables - considered good	-	608.42	65.21	0.31	-	673.94
(ii) Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
<b>Total Rs.</b>	-	<b>608.42</b>	<b>65.21</b>	<b>0.31</b>	-	<b>673.94</b>
<b>As at 31 March, 2025</b>						
(i) Undisputed Trade Receivables - considered good	-	201.29	0.53	-	-	201.82
(ii) Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
<b>Total Rs.</b>	-	<b>201.29</b>	<b>0.53</b>	-	-	<b>201.82</b>
<b>As at 31 March, 2024</b>						
(i) Undisputed Trade Receivables - considered good	-	94.43	4.30	-	-	98.73
(ii) Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
<b>Total Rs.</b>	-	<b>94.43</b>	<b>4.30</b>	-	-	<b>98.73</b>
<b>As at 20 December, 2023</b>						
(i) Undisputed Trade Receivables - considered good	-	457.15	2.46	-	-	459.61
(ii) Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
<b>Total Rs.</b>	-	<b>457.15</b>	<b>2.46</b>	-	-	<b>459.61</b>
<b>As at 31 March, 2023</b>						
(i) Undisputed Trade Receivables - considered good	-	171.60	1.39	0.73	-	173.72
(ii) Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-
<b>Total Rs.</b>	-	<b>171.60</b>	<b>1.39</b>	<b>0.73</b>	-	<b>173.72</b>



For NFP Sampoorna Foods Limited  
Director

For NFP Sampoorna Foods Limited  
Director

Babl. Gang

Prithvi Kumar

ANNEXURE 18: DEFERRED TAX ASSETS (NET)

(Rs. In Lacs)

Movement in deferred tax liabilities / asset	As at April 1, 2022	Recognised in profit & loss	As at March 31, 2023
Deferred Tax Assets			
Property, Plant and Equipments	-	-	-
Provision for Employee benefits	-	0.16	0.16
	-	0.16	0.16
Disclosed as Deferred Tax Assets	-	0.16	0.16

Movement in deferred tax liabilities / asset	As at April 1, 2023	Recognised in profit & loss	As at December 20, 2023
Deferred Tax Assets			
Property, Plant and Equipments	-	-	-
Provision for Employee benefits	0.16	(0.09)	0.07
	0.16	(0.09)	0.07
Disclosed as Deferred Tax Assets	0.16	(0.09)	0.07

Movement in deferred tax liabilities / asset	As at December 20, 2023	Recognised in profit & loss	As at March 31, 2024
Deferred Tax Liabilities (A)			
Property, Plant and Equipments	-	0.58	0.58
Deferred Tax Assets (B)			
Preliminary Expense	-	-	-
Property, Plant and Equipments	-	-	-
Provision for Employee benefits	0.07	0.28	0.36
Total deferred tax assets (B)	0.07	0.28	0.36
Disclosed as Deferred Tax Assets (Net B-A)	0.07	(0.30)	(0.22)

Movement in deferred tax liabilities / asset	As at March 31, 2024	Recognised in profit & loss	As at March 31, 2025
Deferred Tax Liabilities (A)			
Property, Plant and Equipments	0.58	-	0.58
Deferred Tax Assets (B)			
Preliminary Expense	-	-	-
Property, Plant and Equipments	-	2.39	2.39
Provision for Employee benefits	0.36	0.38	0.74
Total deferred tax assets (B)	0.36	2.77	3.12
Disclosed as Deferred Tax Assets (Net B-A)	(0.22)	-	2.54

Movement in deferred tax liabilities / asset	As at March 31, 2025	Recognised in profit & loss	As at November 30, 2025
Deferred Tax Liabilities (A)			
Property, Plant and Equipments	-	-	-
Deferred Tax Assets (B)			
Preliminary Expense	-	-	-
Property, Plant and Equipments	1.80	9.80	11.60
Provision for Employee benefits	0.74	1.00	1.74
Total deferred tax assets (B)	2.54	10.80	13.34
Disclosed as Deferred Tax Assets (Net B-A)	2.54	10.80	13.34



Anil Kumar

Babli Gang  
For NFP Sampoorna Foods Limited  
Uvardhan  
Director

For NFP Sampoorna Foods Limited

Anju Gang  
Director

NFP SAMPOORNA FOODS LIMITED  
Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

(Rs. In Lacs)

	As at 30th November, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 20th December, 2023	As at 31st March, 2023
<b>ANNEXURE 22:</b>					
<b>CASH &amp; CASH EQUIVALENTS</b>					
<u>Balances with Banks</u>					
- In Current Account	15.30	41.15	29.20	-	0.41
Cash in Hand	13.47	2.46	4.35	17.39	10.81
<b>Total</b>	<b>28.76</b>	<b>43.61</b>	<b>33.55</b>	<b>17.39</b>	<b>11.22</b>
<b>ANNEXURE 23:</b>					
<b>SHORT TERM LOANS &amp; ADVANCES</b>					
<b>Loans and Advances to Suppliers &amp; Others</b>					
Secured, considered good	-	-	-	-	-
Unsecured, considered good	82.98	1,038.25	562.90	127.22	266.62
Doubtful	-	-	-	-	-
	82.98	1,038.25	562.90	127.22	266.62
Less: Provision for doubtful Sundry / Other Advances	-	-	-	-	-
<b>Total</b>	<b>82.98</b>	<b>1,038.25</b>	<b>562.90</b>	<b>127.22</b>	<b>266.62</b>
<b>ANNEXURE 24:</b>					
<b>OTHER CURRENT ASSETS</b>					
TDS Recoverable from Parties	1.80	2.04	2.47	1.32	-
Pre IPO Expenses	35.32	8.90	-	-	-
Actionable Claims Receivables	-	-	13.15	13.66	-
Balance With Indirect revenues Authorities (GST Recoverable)	140.10	101.31	58.93	-	38.77
FDR Accrued interest	2.07	-	-	-	-
Advance Tax, TDS & TCS	55.16	83.88	55.70	-	5.39
Advance against property	350.00	-	-	-	-
Prepaid Expenses	5.94	7.90	14.43	2.83	0.49
<b>Total</b>	<b>590.38</b>	<b>204.03</b>	<b>144.67</b>	<b>17.81</b>	<b>44.65</b>

For NFP Sampoorna Foods Limited

*Anju Gout*  
Director

For NFP Sampoorna Foods Limited

*Y. Veerabhanu*  
Director

*Babli Gang*

*Anil Kumar*



NFP SAMPOORNA FOODS LIMITED

Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

(Rs. In Lacs)

	For the Period 01.04.2025 to 30.11.2025	For the Year 01.04.2024 to 31.03.2025	For the Period 21.12.2023 to 31.03.2024	For the Period 01.04.2023 to 20.12.2023	For the Year 01.04.2022 to 31.03.2023
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CONTINUING OPERATIONS

ANNEXURE 25:

REVENUE FROM OPERATIONS

Sale of Raw Material (Raw Material) Trading	1,565.38	1,279.58	-	62.35	35.14
Sale of Finished Cashew Nuts	1,942.08	2,012.20	561.98	1,294.42	1,178.04
Sale of NW Cashew Nuts	-	77.00	-	155.38	357.63
Sale of By- Products (Husk & Shell)	99.78	104.75	37.67	115.05	103.87
Job Work (Processing of Cashew)	-	-	-	9.20	-
Sale of Other-Products Other than Cashew Nuts Trading	80.26	90.15	0.02	64.30	-
<b>Total</b>	<b>3,687.50</b>	<b>3,563.67</b>	<b>599.66</b>	<b>1,700.70</b>	<b>1,674.68</b>

ANNEXURE 26:

OTHER INCOME

Interest (Received) on Income Tax Refund	0.10	0.08	-	-	0.01
Rebate & Discount (Received)	-	1.71	-	13.21	-
Foreign- Currency Exchange Flucation	7.28	10.28	-	2.96	-
Miscellaneous Income	0.86	-	-	-	-
Note- Insurance Claim Received against loss of stock due to storm	-	-	-	14.37	-
<b>Total</b>	<b>8.24</b>	<b>12.07</b>	<b>-</b>	<b>30.55</b>	<b>0.01</b>

EXPENSES

ANNEXURE 27:

A. COST OF REVENUE OPERATIONS

Opening stock of Raw Material	-	55.12	557.47	74.37	102.26
Purchase of Material	1,490.50	1,408.50	82.76	1,735.27	1,423.57
less: Closing stock of Raw Material	(159.79)	-	(55.12)	(557.47)	(74.37)
Direct expenses					
Consumable Items	3.02	1.30	0.35	2.40	2.14
Job Work Expenses	6.97	11.27	-	-	-
Power & Fuel	37.48	23.84	11.45	25.11	24.54
Packing Material Expenses	30.84	42.03	12.76	32.53	26.55
Freight & Cartage Expenses	38.88	25.00	13.76	39.48	39.55
Raw Material Handling & Shipping Charges	31.29	20.47	-	35.09	1.74
Unloading Expenses	2.32	1.81	0.99	-	3.14
<b>Total</b>	<b>1,481.52</b>	<b>1,589.35</b>	<b>624.40</b>	<b>1,386.80</b>	<b>1,549.13</b>

B. Purchase of Stock In Trade

Purchase of Material	1,462.07	1,297.40	2.59	134.62	10.63
<b>Total</b>	<b>1,462.07</b>	<b>1,297.40</b>	<b>2.59</b>	<b>134.62</b>	<b>10.63</b>

ANNEXURE 28:

CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS & STOCK IN TRADE

Opening Stock :-					
Work in Progress	40.35	53.00	51.40	65.87	29.74
Finished Goods	723.26	537.78	355.93	117.03	7.25
Packing Material & Consumable Item	17.89	35.45	21.48	12.56	1.22
Stock acquired through acquisition	25.00				
	<b>806.50</b>	<b>626.23</b>	<b>428.80</b>	<b>195.46</b>	<b>38.21</b>
Closing Stock :-					
Work in Progress	131.75	40.35	53.00	51.40	65.87
Finished Goods	805.84	723.26	537.78	355.93	117.03
Packing Material & Consumable Item	40.26	17.89	35.45	21.48	12.56
	<b>977.85</b>	<b>781.50</b>	<b>626.23</b>	<b>428.80</b>	<b>195.46</b>
Increase / Decrease in Finished & Semi-Finished Goods	<b>Total</b>	<b>(171.35)</b>	<b>(197.43)</b>	<b>(233.35)</b>	<b>(157.25)</b>

ANNEXURE 29:

EMPLOYEE BENEFIT EXPENSES

Wages & Salary (Paid) Including Employee's Contribution to EPF, ESIC &	124.99	198.73	70.22	164.55	125.51
Director's / Partner's Salary	-	-	0.61	2.17	6.00
KMP's Salary - Expenses	18.87	15.05	-	-	-
Employers' Contribution to ESIC	1.47	8.14	0.69	0.96	0.83
Employers' Contribution to EPF	4.08	1.94	1.47	2.96	0.58
Employers' Contribution to LWF	0.03	0.48	0.19	0.57	0.32
Gratuity Expenses (Refer Annexure-45)	3.99	1.51	1.13	(0.35)	0.64
Staff Welfare expenses	6.22	4.81	1.62	3.15	3.84
<b>Total</b>	<b>159.65</b>	<b>230.66</b>	<b>75.93</b>	<b>174.00</b>	<b>137.74</b>



For NFP Sampoorna Foods Limited *Babli Gang*

*Y. Chandhann*

Director

For NFP Sampoorna Foods Limited

*Anil Kumar*

*Anju Gang*

Director

NFP SAMPOORNA FOODS LIMITED  
Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

(Rs. In Lacs)

	For the Period 01.04.2025 to 30.11.2025	For the Year 01.04.2024 to 31.03.2025	For the Period 21.12.2023 to 31.03.2024	For the Period 01.04.2023 to 20.12.2023	For the Year 01.04.2022 to 31.03.2023
<b>ANNEXURE 30:</b>					
<b>FINANCE COSTS</b>					
Bank Charges & Commission	10.87	3.91	3.12	1.60	0.91
Bank Interest & Finance Charges	103.44	83.69	21.03	46.58	1.22
Foreign- Currency Exchange Fluctuation	-	-	-	-	0.18
Interest Paid to Unsecured Loans & Others	4.57	4.50	1.00	-	2.50
<b>Total</b>	<b>118.88</b>	<b>92.11</b>	<b>25.15</b>	<b>48.18</b>	<b>4.81</b>
<b>ANNEXURE 31:</b>					
<b>DEPRECIATION AND AMORTISATION EXPENSES</b>					
Property, Plant and Equipment	87.82	30.51	6.55	9.23	12.88
<b>Total</b>	<b>87.82</b>	<b>30.51</b>	<b>6.55</b>	<b>9.23</b>	<b>12.88</b>
<b>ANNEXURE 32:</b>					
<b>OTHER EXPENSES</b>					
Annual Custody Fees	0.09	0.17	0.03	-	-
Annual Maintenance Expenses	0.38	0.49	0.06	0.09	0.08
Auditors' Remuneration	0.87	1.50	0.50	0.50	0.30
Business Promotion & Marketing Expenses	1.40	16.49	1.66	2.94	4.13
Commission and Brokerage	2.21	1.47	1.00	5.88	-
Coveyence Expenses	0.45	1.61	0.34	0.96	0.93
Director's Sitting Fees	1.00	1.50	-	-	-
Discount on Sales	-	-	-	-	0.63
Electricity Expenses	0.91	0.38	-	-	-
Factory & Warehouse Rent (Paid)	29.11	53.41	11.50	22.11	27.76
Fees & Taxes	-	-	-	0.10	0.10
Festival Expenses	-	1.05	-	1.43	0.34
Freight & Forwarding Charges	9.66	10.00	3.86	17.96	4.26
Late Fees & Interest	0.02	0.34	0.01	-	-
Insurance	4.54	4.72	0.84	3.87	1.06
Joining Fees & Subscription Expenses	2.01	1.93	0.15	-	-
Legal & Professional Charges	9.44	6.95	1.10	5.11	1.56
Loss on Damage of Goods	-	-	-	1.59	-
Machine Hiring Charges	5.46	-	-	-	0.28
Machinery Repair & Maintenance	11.20	11.21	0.63	2.59	7.48
Miscellaneous Expenses	1.11	0.82	0.28	1.99	0.13
Office Expenses	0.91	1.40	0.47	0.78	1.01
Pest Management Services Expenses	0.14	1.68	0.47	0.68	0.37
Pollution Expenses	-	-	-	-	0.19
Postage & Courier Expenses	0.04	0.06	0.01	0.02	0.02
Preliminary Exp. w/off	-	-	10.21	-	-
Printing & Stationery	0.44	0.20	0.05	0.13	0.12
Product Bar-Code Registration Fees	0.10	0.15	0.35	0.20	-
ROC Fees Expenses	3.58	0.20	0.07	-	-
Sampling & Cutting Lab Test Expenses	2.08	2.38	0.17	2.18	0.06
Security & Patrolling Expenses	2.65	0.17	0.05	0.45	1.76
Software Expenses	0.72	0.61	-	0.06	0.04
Telephone, Internet & Mobile Charges	0.56	0.17	0.10	0.26	0.57
Travelling & Conveyance	0.24	7.71	4.09	6.23	3.98
Technology Expnes (Google Domain)	-	0.34	-	-	-
Traning & Development Expenses	-	3.00	-	-	-
Vehicle Running and Maintenance	-	-	-	0.13	0.14
<b>Total</b>	<b>91.32</b>	<b>132.12</b>	<b>37.98</b>	<b>78.24</b>	<b>57.28</b>



For NFP Sampoorna Foods Limited

*Anju Yadav*  
Director

*Babli Gang*

For NFP Sampoorna Foods Limited

*Ujjwal*

Director

*Anil Kumar*

NFP SAMPOORNA FOODS LIMITED  
Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)  
ANNEXURE 33: EARNINGS PER SHARE

Particulars	(Rs. In Lacs)				
	For the Period 01.04.2025 to 30.11.2025	For the Year 01.04.2024 to 31.03.2025	For the Period 20.12.2023 to 31.03.2024	For the Period 01.04.2023 to 20.12.2023	For the Year 01.04.2022 to 31.03.2023
Restated profit after tax attributable to the equity holders (INR in	348.71	267.41	14.80	86.91	41.11
Weighted average number of shares at the end of Period/Year	7,433,830.00	6,200,000.00	1,732,602.74	-	-
No of equity Shares at the year end	8,174,128.00	6,200,000.00	6,200,000.00	-	-
Nominal value of shares (Rupees)	10.00	10.00	10.00	-	-
Earning Per Share	4.69	4.31	0.85	-	-
Basic & Diluted					
Earning Per Share	4.69	4.31	0.85	-	-
Basic & Diluted					
Return on Net Worth (%)	22.20%	29.65%	2.33%	16.92%	4.81%
Net Asset Value Per Share	19.21	14.54	10.23	-	-
Current Ratio	1.24	1.42	2.51	2.61	22.24

Basic & Diluted Earning per year = Restated Profit available to Equity Shareholders

Weighted Number of Equity Shares at the end of period/year

Return on Net Worth =

Restated Profit available to Equity Shareholders

Restated Net Worth of Equity Shareholders

Net Asset Value per share=

Restated Net Worth of Equity Shareholders

Number of Equity Shares at the end of period/year

Current Ratio =

Total Current Assets

Total current Liabilities



For NFP Sampoorna Foods Limited

Babli Gang

Arju Gang

Director

For NFP Sampoorna Foods Limited

Umesh Kumar

Director

Omni Kumar

## ANNEXURE 34: SEGMENT REPORTING

(Rs. In Lacs)

Particulars	For the Period 01.04.2025 to 30.11.2025	For the Year 01.04.2024 to 31.03.2025	For the Period 20.12.2023 to 31.03.2024	For the Period 01.04.2023 to 20.12.2023	For the Year 01.04.2022 to 31.03.2023
(a) Segment Revenue					
- Processing	2,041.86	2,193.95	599.65	1,574.05	1,639.54
- Trading	1,645.64	1,369.72	0.02	126.66	35.14
Total	3,687.50	3,563.67	599.66	1,700.70	1,674.68
Less: Inter Segment Revenue	-	-	-	-	-
Total Revenue	3,687.50	3,563.67	599.66	1,700.70	1,674.68
(b) Segments Results					
- Processing	383.47	269.99	24.48	126.10	57.31
- Trading	82.35	88.87	-	7.43	2.16
Total Profit Before Tax	465.82	358.86	24.48	133.53	59.47
(c) Income Tax	117.11	91.45	9.68	46.63	18.36
(d) Net Profit	348.71	267.41	14.80	86.91	41.11
(e) Segment Assets					
- Processing	4,401.93	2,703.38	1,668.08	1,737.56	889.50
- Trading	-	-	-	-	-
Total	4,401.93	2,703.38	1,668.08	1,737.56	889.50
(f) Segment Liabilities					
- Processing	2,831.46	1,801.63	1,033.73	1,223.90	35.32
- Trading	-	-	-	-	-
Total	2,831.46	1,801.63	1,033.73	1,223.90	35.32

For NFP Sampoorna Foods Limited

*Babli Gang**Anju-Goel*  
Director

For NFP Sampoorna Foods Limited

*Uwardhann*  
Director*Anil Kumar*

ANNEXURE 35  
RESTATEd CONSOLIDATED STATEMENT OF ACCOUNTING RATIOS

Particulars	Numerator	Denominator	As at	As at	As at	As at	As at
			30th November 2025	31st March 2025	*31st March 2024	**20th December 2023	31st March 2023
Current Ratio	Current assets	Current liabilities	1.24	1.42	2.51	2.61	22.24
Debt- Equity Ratio	Total debts	Shareholder's Fund	1.59	1.26	1.35	2.02	N.A.
Debt- Service Coverage Ratio	Earnings available for debt services	Debt services	4.92	4.90	1.97	3.77	13.35
Return On Equity(%)	Net profit after tax	Average Shareholder's Equity	28.21%	34.82%	2.58%	12.71%	5.51%
Trade Receivable Turnover Ratio	Revenue	Average trade Receivable	8.42	23.71	2.15	5.37	17.40
Trade Payable Turnover Ratio	Cost of revenue from operation	Average trade Payable	25.98	66.33	15.50	47.95	573.44
Net Capital Turnover Ratio	Revenue	Average Working Capital	6.38	4.50	0.63	1.97	2.58
Net Profit Ratio	Net profit	Revenue	9.46%	7.50%	2.47%	5.11%	2.45%
Return On Capital Employed	Earnings before interest & tax	Capital employed	24.71%	40.90%	4.69%	16.21%	7.53%
Return on Net worth	Net profit	Net worth	22.20%	29.65%	2.33%	16.92%	4.81%
Inventory Turnover Ratio	Cost of goods sold (COGS)	Average Inventory	2.89	3.73	0.52	2.05	6.84

\* 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.

Notes- During the year under 2023-24 the partnership firm was converted into a Public Limited Company and the statement of company comprise a period from dec. 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 subsequent 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.

For NFP Sampoooma Foods Limited  
Anju. G. J. Director

Babli Gang Director

Ujjwadhara Director

Anil Kumar



## ANNEXURE 36

## Other Financial Information

(Rs. In Lacs)

Particulars	As at 30th November, 2025	As at 31st March, 2025	As at 31st March, 2024		As at 31st March, 2023
			21.12.2023 to	01.04.2023 to	
			31.03.2024	20.12.2023	
Net Worth	1,570.47	901.75	634.35	513.66	854.18
Net Worth excluding Preference Share Capital	1,570.47	901.75	634.35	513.66	854.18
Restated Profit/Loss after tax	348.71	267.41	14.80	86.91	41.11
Less: Prior Period Item	-	-	-	-	-
Adjusted Profit after Tax	348.71	267.41	14.80	86.91	41.11
Number of Equity Share outstanding as on the End of Year/Period	8,174,128.00	6,200,000.00	6,200,000.00	-	-
Weighted average number of shares at the end of Period/Year	7,433,830.00	6,200,000.00	1,732,602.74		
Current Assets	2,513.71	2,269.21	1,521.20	1,608.30	766.04
Current Liabilities	2,029.12	1,597.59	607.26	616.38	34.44
Face Value per Share	10.00	10.00	10.00	10.00	10.00
<b>EBITDA</b>					
Restated Profit after tax	348.71	267.41	14.80	86.91	41.11
Add: Finance Cost	118.88	92.11	25.15	48.18	4.81
Add: Tax Expenses	117.11	91.45	9.68	46.63	18.36
Add: Depreciation	87.82	30.51	6.55	9.23	12.88
<b>EBITDA</b>	<b>672.52</b>	<b>481.47</b>	<b>56.18</b>	<b>190.94</b>	<b>77.16</b>
Other Income	8.24	12.07	-	30.55	0.01
<b>EBITDA Excluding other Income</b>	<b>664.28</b>	<b>469.40</b>	<b>56.18</b>	<b>160.40</b>	<b>77.15</b>
For Basic Earnings Per Share	4.69	4.31	0.85	-	-
For Diluted Earnings Per Share(1)	4.69	4.31	0.85	-	-
<b>EARNINGS PER SHARE</b>					
Restated Basic Earnings Per Share (INR)	4.69	4.31	0.85	-	-
Restated Diluted Earnings Per Share(2)	4.69	4.31	0.85	-	-

The definitions of ratio/formulas used for actual computation are as follows:

1. Basic earnings per share (INR) = net profit after tax attributable to owners of the Company, as restated / Weighted average number of equity shares outstanding during the year.

2. Diluted earnings per share (INR) = net profit after tax attributable to owners of the Company, as restated / Weighted average number of equity shares outstanding during the year.

Weighted

3. Restated EBITDA = Restated PAT + Depreciation + Finance cost + Income tax - other income.

4. Restated Basic EPS = Restated PAT / No of shares at the end of period.

5. The amounts disclosed above are based on the restated financial information of the Company.

6. Net worth means the aggregate value of the paid up share capital of the Company and all reserve

Babli Garg

For NFP Sampoorna Foods Limited

U. H. Wadhvani

Director



For NFP Sampoorna Foods Limited

Anju Yadav  
Director

Anil Kumar

ANNEXURE 37  
Tax Shelter

(Rs. In Lacs)

S. No.	Particulars	As at 30th November, 2025	As at 31st March, 2025	As at 31st March, 2024		As at 31st March, 2023
				21.12.2023 to	01.04.2023 to	
				31.03.2024	20.12.2023	
A	Restated Profit before tax	465.82	358.86	24.48	133.53	59.47
	Losses on which deferred tax assets not created	(32.46)	-	-	-	-
	Restated Profit before tax	498.28	358.86	24.48	133.53	59.47
	Short Term Capital Gain at special rate	-	-	-	-	-
	Normal Corporate Tax Rates (%)	0.25	0.25	0.25	0.35	0.31
	Short Term Capital Gain at special rate	-	-	-	-	-
	MAT Tax Rates (%)	-	-	-	-	-
B	Tax thereon (including surcharge and education cess)	127.91	94.22	9.38	46.54	18.52
	Tax on normal profits	127.91	94.22	9.38	46.54	18.52
	Short Term Capital Gain at special rate	-	-	-	-	-
	Total	127.91	94.22	9.38	46.54	18.52
	Adjustments:	-	-	-	-	-
C	Permanent Differences	-	-	-	-	-
	Deduction allowed under Income Tax Act	-	-	-	-	-
	Exempt Income	-	-	-	-	-
	Allowance of Expenses under the Income Tax Act Section 35	-	-	-	-	-
	Disallowance of Income under the Income Tax Act	-	-	-	-	-
	Disallowance of Expenses under the Income Tax Act	-	-	-	-	-
	Total Permanent Differences	-	-	-	-	-
D	Timing Differences	-	-	-	-	-
	Difference between Depreciation as per Income tax, 1961 and Companies Act 2013	2.73	9.48	(2.31)	-	-
	Difference between Company Incorporation Exp Allowed in Future	-	-	8.17	-	-
	Provision for Gratuity disallowed	3.99	1.51	1.13	(0.35)	0.64
	Expense disallowed u/s 43B	-	-	-	-	-
	Expense disallowed u/s 37	3.24	4.51	5.81	-	-
	Total Timing Differences	9.96	15.50	12.80	(0.35)	0.64
E	Net Adjustments E: (C+D)	9.96	15.50	12.80	(0.35)	0.64
F	Tax expense/(saving) thereon	-	-	-	-	-
G	Total Income/(loss) (A+E)	508.24	374.36	37.27	133.18	60.11
	Taxable Income/ (Loss) as per MAT	465.82	358.86	24.48	133.53	59.47
I	Income Tax as per normal provision	127.91	94.22	9.38	46.54	18.52
J	Income Tax under Minimum Alternative Tax under Section 115 JB of the Income Tax Act	-	-	-	-	-
	Net Tax Expenses (Higher of I, J)	127.91	94.22	9.38	46.54	18.52
K	Relief u/s 90/91	-	-	-	-	-
	Total Current Tax Expenses	127.91	94.22	9.38	46.54	18.52
L	Adjustment for Interest on income tax others	-	-	-	-	-
	Total Current Tax Expenses	127.91	94.22	9.38	46.54	18.52



Anil Kumar

For NFP Sampoorna Foods Limited

*U. Vaadhann*

Director

For NFP Sampoorna Foods Limited

*Anju Yadav*

Director

*Babli Gang*

ANNEXURE: 38 DETAILS OF PAYMENT MADE TO AUDITOR

(Rs. in Lakhs)

Particulars	For the period 01.04.2025 to 30.11.2025	For the period 01.04.2024 to 31.03.2025	For the period 21.12.2023 to 31.03.2024	For the period 01.04.2023 to 20.12.2023	For the period 01.04.2022 to 31.03.2023
Statutory Audit Fee	0.87	1.00	0.35	-	-
Tax Audit Fee		0.50	0.15	0.50	0.30



*Babli Gang*

For NFP Sampoorna Foods Limited

*Anju Goyal*  
Director

For NFP Sampoorna Foods Limited

*Uwardhan*

Director

*Prith Kumar*

ANNEXURE: 39 RELATED PARTY TRANSACTION

Name of the Related	Relationship				
	As at 30th November 2025	As at 31st March 2025	As at 31st March 2024	As at 20th December 2023	As at 31st March 2023
PRAVEEN GOEL	Director	Director	Director	Partner	Partner
YASH VARDHAN GOEL	Managing Director	Managing Director	Managing Director	Partner	Partner
ANIL KUMAR GUPTA (share holder)	Relative of Director	Relative of Director	Relative of Director	Partner	-
NISHA GUPTA (share holder)	Relative of Director	Relative of Director	Relative of Director	Partner	-
SANJAY KUMAR GARG	-	-	-	Partner	-
SUDHANSHU SHEKHAR THAKUR	-	-	-	Partner	-
ANJU GOEL	Whole Time Director	Whole Time Director	Whole Time Director	Partner	-
ANIL KUMAR GUPTA	CFO	CFO	-	-	-
BABLI	CS	CS	-	-	-
YASHITA VASAN	-	CS	-	-	-
RAJESH ARORA	Independent Director	Independent Director	Independent Director	-	-
ANKUR SHARMA	Independent Director	Independent Director	Independent Director	-	-
Maresh Chandra Goel (share holder)	Relative of Director	Relative of Director	Relative of Director	-	-
YASHVARDHAN FOODS INDUSTRIES (Partnership Firm)	-	Partnership in which director is partner (Yashvardhan Goel & Praveen Goel)	Partnership in which director is partner (Yashvardhan Goel & Praveen Goel)	Partnership in which director is partner (Yashvardhan Goel & Praveen Goel)	Partnership in which director is partner (Yashvardhan Goel & Praveen Goel)
YASHVARDHAN FOODS INDUSTRIES PRIVATE LIMITED	Wholly owned Subsidiary Company	-	-	-	-

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

(Rs. In Lakhs)

Particulars	Name of the Related Parties	For the period	For the period	For the period	For the period	For the period
		01.04.2025 to 30.11.2025	01.04.2024 to 31.03.2025	21.12.2023 to 31.03.2024	01.04.2023 to 20.12.24	01.04.2022 to 31.03.2023
KMP Salary Expenses	YASH VARDHAN GOEL	4.00	-	-	-	6.00
KMP Salary Expenses	ANJU GOEL	2.00	-	0.61	2.17	-
Remuneration	ANIL KUMAR GUPTA	7.04	-	-	-	-
Remuneration	NISHA GUPTA	4.00	-	-	-	-
Sales Including GST	YASHVARDHAN FOODS INDUSTRIES	-	954.13	294.63	806.33	994.53
Purchases Including GST	YASHVARDHAN FOODS INDUSTRIES	-	33.86	52.49	30.69	18.44
Job Work Expenses Including GST	YASHVARDHAN FOODS INDUSTRIES	-	13.30	-	-	-
Loan taken	PRAVEEN GOEL	10.03	123.00	10.00	410.00	-
Loan taken	YASH VARDHAN GOEL	0.50	-	-	16.18	-
Loan Paid	PRAVEEN GOEL	3.00	192.12	350.88	-	-
Loan Paid	YASH VARDHAN GOEL	-	16.18	-	-	-
Director Sitting Fees	RAJESH ARORA	0.65	1.00	-	-	-
Director Sitting Fees	ANKUR SHARMA	0.35	0.50	-	-	-
KMP Salary Expenses	Anil Kumar Gupta	8.93	11.73	-	-	-
KMP Salary Expenses	Babli	3.94	1.55	-	-	-
KMP Salary Expenses	YASHITA VASAN	-	1.77	-	-	-
Rent Paid	YASHVARDHAN FOODS INDUSTRIES	-	-	-	-	-
Rent Paid	YASHVARDHAN FOODS INDUSTRIES PRIVATE LIMITED	-	-	-	-	-

Related Party Outstanding Balance as at end:

Particulars	Name of the Related Parties	For the period	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024	For the period ended 20th December, 2023	For the Year ended 31st March, 2023
		01.04.2025 to 30.11.2025				
Debtors	YASHVARDHAN FOODS INDUSTRIES	-	148.53	-	286.44	119.52
Partner's Remuneration Payable	YASH VARDHAN GOEL	-	-	-	-	6.00
Directors's Remuneration Payable	ANJU GOEL	-	-	0.21	0.14	-
Partner Loan	PRAVEEN GOEL	-	-	69.12	410.00	-
Partner Loan	YASH VARDHAN GOEL	-	-	16.18	16.18	-
Advance From Customers	YASHVARDHAN FOODS INDUSTRIES	-	-	67.75	-	-
Debtors	YASHVARDHAN FOODS INDUSTRIES PRIVATE LIMITED	-	-	-	-	-
Director Sitting Fees Payable	RAJESH ARORA	1.35	0.90	-	-	-
Director Sitting Fees Payable	ANKUR SHARMA	0.71	0.45	-	-	-
Director Loans	PRAVEEN GOEL	69.41	-	-	-	-
Director Loans	YASH VARDHAN GOEL	10.07	-	-	-	-
Relative of Director's	Maresh Chandra Goel	3.56	-	-	-	-
Imprest payable	PRAVEEN GOEL	2.09	-	-	-	-
Relative of KMP Salary Payable	Anil Kumar Gupta	0.88	-	-	-	-
Relative of KMP Salary Payable	NISHA GUPTA	0.50	-	-	-	-
KMP Salary Payable	ANIL KUMAR GUPTA	0.92	0.67	-	-	-
KMP Salary Payable	Babli	0.55	0.39	-	-	-
KMP Salary Payable	YASH VARDHAN GOEL	1.96	-	-	-	-
KMP Salary Payable	ANJU GOEL	0.96	-	-	-	-
KMP Salary Payable	YASHITA VASAN	-	-	-	-	-

Note: The loans reflected in the names of \*Mr. Praveen Goel, \*Mr. Yashvardhan Goel, and \*\*Mr. Maresh Chandra Goel\* as on \*30.11.2025\* in the Related Parties Annexure pertain to balances taken over pursuant to the acquisition of \*100% shareholding of Yashvardhan Food Industries Private Limited\* by \*NFP Sampoorna Food Limited\* on \*30.11.2025\*. Consequently, these parties have been considered as related parties from the date of acquisition. \*\*No direct transactions with these parties were undertaken during the year under consideration\*.

Anil Kumar



For NFP Sampoorna Foods Limited  
Yashvardhan  
Director

Babli Gang

For NFP Sampoorna Foods Limited

Anju Goel  
Director

**NFP SAMPOORNA FOODS LIMITED**  
Formerly Known as NUT AND FOOD PROCESSOR (A PARTNERSHIP FIRM)

**ANNEXURE 40: CORPORATE SOCIAL RESPONSIBILITY (CSR)**  
AS PER PROVISION OF SECTION 135(1) OF COMPANIES ACT, 2013 CSR IS NOT APPLICABLE

**ANNEXURE 41: FOREIGN EARNING AND EXPENSES**

There is no foreign income earned by the company, company had below foreign expenses related to imported (CIF value):  
(\$ In Lacs)

Period	Amount
01.04.2025 to 30.11.2025	1,556.86
01.04.2024 to 31.03.2025	1,367.78
21.12.2023 to 31.03.2024	-
01.04.2023 to 20.12.2023	1,243.39
01.04.2022 to 31.03.2023	68.59

Period	Imported		Indigenous	
	Amount	%	Amount	%
01.04.2025 to 30.11.2025	1,556.86	53%	1,395.72	47%
01.04.2024 to 31.03.2025	1,367.78	51%	1,338.12	49%
21.12.2023 to 31.03.2024	-	0%	85.35	100%
01.04.2023 to 20.12.2023	1,243.39	66%	626.50	34%
01.04.2022 to 31.03.2023	68.59	5%	1,365.62	95%

**ANNEXURE 42: CONTINGENT LIABILITY**

There is no contingent liability as on date 30.11.2025, 31.03.2025, 31.03.2024, 20.12.2023 and 31.03.2023

**ANNEXURE 43:** The Company has acquired Yashvardhan Food Industries Private Limited through a share swap arrangement by allotting equity shares of NFP Sampoorna Foods Limited to the shareholders of Yashvardhan Food Industries Private Limited for consideration other than cash, resulting in Yashvardhan Food Industries Private Limited becoming a wholly owned subsidiary.

**ANNEXURE 44: OTHER STATUTORY DISCLOSURE**

- The company has not being, declared wilful defaulter by the bank or financial institution or other lenders.
- The company does not have any pending charge/ Satisfaction to be registered with Ministry of Corporate Affairs
- The Company does not have any layer of companies.
- The Company does not have any relationship with any Struck off Companies
- During the Year under consideration the company has not traded or invested in any Crypto Currency or Virtual Currency.
- To the best of our information and record with us we declare that no proceedings have been initiated during the year or pending against the company for holding any Benami Property under the Benami Transactions ( Prohibitions) Act, 1988 (45 of 1988) and the rules made thereunder.
- To the best of our knowledge the company has not advanced or loaned or invested money as intermediary for the ultimate benefit of the any ultimate beneficiary.
- To the best of our knowledge the company has not received any money as advance or loan or investment as intermediary of the ultimate benefit of the any ultimate beneficiary.

*Prithvi Kumar*



For NFP Sampoorna Foods Limited

*M. Khawadharan*

Director

For NFP Sampoorna Foods Limited

*Arijit Gang*  
Director

ANNEXURE 45: GRATUITY

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

As per Actuarial report, the below tables summarize the components of net benefit expense recognised in the summary statement of profit or loss and the funded status and amounts recognised in the statement of assets and liabilities for the respective plans:

The disclosure in respect of the defined Gratuity Plan are given below:

Particulars	November 30,2025	March 31,2025	December 21,2023 to March 31,2024	December 20,2023	March 31,2023
Salary growth	8% p.a.	8% p.a.	8% p.a.	8% p.a.	8% p.a.
Discount rate	5.85% p.a.	6.53% p.a.	7.15% p.a.	7.20% p.a.	7.20% p.a.
Retirement age	60 years	60 years	60 years	60 years	60 years
Attrition rate	Workmen : 60 % p.a.	Workmen : 60 % p.a.	Workmen : 60 % p.a.	Workmen : 60 % p.a.	Workmen : 60 %
<b>Mortality Rate</b>					
Age	November 30,2025	March 31,2025	December 21,2023 to March 31,2024	December 20,2023	March 31,2023
20	0.09%	0.09%	0.09%	0.09%	0.09%
30	0.10%	0.10%	0.10%	0.10%	0.10%
40	0.17%	0.17%	0.17%	0.17%	0.17%
50	0.44%	0.44%	0.44%	0.44%	0.44%
60	1.12%	1.12%	1.12%	1.12%	1.12%

(i) Changes in the present value of defined benefit obligation representing reconciliation of opening and closing balances thereof

Particulars	November 30,2025	March 31,2025	December 21,2023 to March 31,2024	December 20,2023	March 31,2023
Persent value of obligation as at the beppning of the year	3.17	1.66	0.53	0.88	0.23
Interest cost	0.14	0.12	0.02	0.05	0.01
Current service cost	2.02	1.62	0.28	0.53	0.68
Benefit paid	-	-	-	-	-
Actuarial (gain)/loss on obligation	1.83	(0.23)	0.84	(0.93)	(0.05)
Closing persent value of obligation	7.15	3.17	1.66	0.53	0.88

(ii) The amount recognised in balancesheet are as follow

Particulars	November 30,2025	March 31,2025	December 21,2023 to March 31,2024	December 20,2023	March 31,2023
Persent value of obligation as at the end of the year	7.15	3.17	1.66	0.53	0.88
Current	0.84	0.01	0.01	0.00	0.01
Non Current	6.31	3.15	1.65	0.52	0.87

(iii) The amount recognised in profit and loss are as follow

Particulars	November 30,2025	March 31,2025	December 21,2023 to March 31,2024	December 20,2023	March 31,2023
Interest cost	0.14	0.12	0.02	0.05	0.01
Current service cost	2.02	1.62	0.28	0.53	0.68
Actuarial (gain)/loss on obligation	1.83	(0.23)	0.84	(0.93)	(0.05)
Expenses recognised in profit and loss account	3.99	1.51	1.13	(0.35)	0.64

1.00 0.38 0.28 (0.09) 0.16  
(0.26) 0.18



For NFP Sampoorna Foods Limited

*Ujjwal*  
Director

*Babli Garg*

Director

For NFP Sampoorna Foods Limited

*Anju Yadav*  
Director

*Anil Kumar*

Annexure-46: Details of repayment & other information

A. Secured Borrowings

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

B. Unsecured Borrowings

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

Note: A loan from indusind bank of Rs. 25 Lakhs was closed in FY 24-25 For NFP Sampoorna Foods Limited For NFP Sampoorna Foods Limited

As per our report of even date  
FOR AJAY K. KAPOOR & COMPANY  
Chartered Accountants,  
Firm Registration No. 013788N  
Peer Review Certificate No: 016088  
(AJAY KAPOOR)  
F.C.A.  
Partner  
Membership Number : 092423



Place : Ghaziabad  
Date : 06/02/2026  
UDIN: 26092423IDXRBM2326

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

Anju Goel  
(Whole Time Director)  
DIN : 02525953  
Date : 06/02/2026  
Place: New Delhi

Anil Kumar  
(ANIL GUPTA)  
(C.F.O)  
Date : 06/02/2026  
Place: New Delhi  
PAN No. : AAFPG5263N

YASH VARDHAN GOEL  
(Managing Director)  
DIN NO: 10425908  
Date : 06/02/2026  
Place: New Delhi

Babli Gang  
Babli  
(Compliance Officer)  
Date : 06/02/2026  
Place: New Delhi  
Membership Number : 072951

Director