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**To,**  
The Board of Directors  
NFP Sampoorna Foods Limited  
3A&B, Plot No. 70, Rama Road, Kirti Nagar,  
New Delhi, India – 110015

**Dear Sirs,**

**Sub: Statement of Tax Benefits ("The Statement") available to NFP Sampoorna Foods Limited ("The Company") and its shareholders under the Direct and Indirect Tax Laws in India**

We hereby report that the enclosed Annexure, prepared by the management of NFP Sampoorna Foods Limited, states the special tax benefits available to the Company and its shareholders under the Income-tax Act, 1961, the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Union Territory Goods and Services Tax Act, 2017, and the respective State Goods and Services Tax Act, 2017 (collectively the "GST Act") presently in force in India.

Several of these benefits are dependent on the Company or its shareholders fulfilling the conditions prescribed under the relevant provisions of the Act. The ability of the Company or its shareholders to derive the tax benefits is therefore dependent upon fulfilling such conditions, which the Company may or may not choose to fulfill in the future based on business imperatives.

The benefits discussed in the enclosed Annexure cover only **special** tax benefits available to the Company and do not cover any **general** tax benefits. Preparation of the enclosed statement and the contents stated therein is the responsibility of the Company's management. We are informed that this Statement is intended solely to provide general information to investors and is not a substitute for professional tax advice.

We do not express any opinion or provide any assurance as to whether:

1. The Company or its shareholders will continue to obtain these benefits in the future; or
2. The conditions prescribed for availing the benefits have been/would be met.



The contents of the enclosed statement are based on information, explanations and representations obtained from the Company and on the basis of our understanding of the business activities and operations of the Company.

Our views are based on information, explanations, and representations obtained from the Company and our understanding of its business activities and operations. These views are subject to changes in law, interpretation, or judicial decisions, which could be retrospective and affect the validity of this Statement.

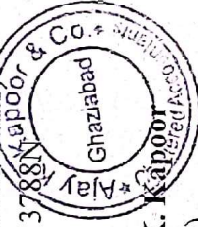
We assume no obligation to update this Statement for any events occurring after its issue date. This Statement and its Annexure are intended solely for inclusion in the Red Herring Prospectus, Prospectus, or other issue-related material in connection with the proposed Initial Public Offer of the Company.

This Statement has been prepared solely in connection with the Proposed Issue by the Company under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended.

**For Ajay K. Kapoor & Company**

(Chartered Accountants)

FRN: 013788N



**FCA Ajay K. Kapoor**

(Partner)

Membership No. 092423

Place: January 09, 2026

Date: Ghaziabad

UDIN: 26092423DBWFIX8439