



NFP Sampoorna Foods Limited

Formerly Known as NUT & FOOD PROCESSOR

Registered office: Ground Floor, Plot No 70, B3A & B3B, Rama Road,
Industrial Area, Kirti Nagar, West Delhi - 110015

Date: June 10, 2026

To,
The Manager,
The National Stock Exchange of India Ltd,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

NSE SYMBOL: NFPSAMPOOR
ISIN: INE0T1501010

Subject: Outcome of Board meeting held on 10th June, 2026

Dear Sir/Madam,

In compliance with Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we would like to inform that the Meeting of the Board of Directors of the Company held today i.e., on **Wednesday, June 10, 2026** have inter-alia considered and approved the following:

1. Approved the Audited Financial Results of the Company for the half-year and year ended 31st March, 2026, together with the Report of Auditors on the said Results, including:
 - Audited Profit and Loss Account (Standalone and Consolidated)
 - Audited Statement of Assets and Liabilities (Standalone and Consolidated)
 - Audited Cash Flow Statement (Standalone and Consolidated)
 - Auditors Report issued by the Statutory Auditors (Copies of the above documents are enclosed herewith.)
 - Declaration on unmodified opinion, pursuant to Regulation 33(3)(d) and 52(3)(a) of the SEBI Listing Regulations enclosed as Annexure.

The Board of Directors Meeting commenced at 1:00 P.M. and concluded at 4:50 P.M.

You are requested to take the same on your record. You are requested to take the above on record.

Thanking you,

Yours faithfully

For NFP Sampoorna Foods limited

Yash Vardhan Goel
Managing Director
DIN: 10425908

Factory Address: Plot No. C-63, RIICO Industrial Area, Ghiloth, Neemrana Road, Kotputli Behror, Alwar - 301706, Rajasthan

Sale office/Shop address: Ground Floor, Shop 40/8, Gandhi Gali, Fatehpuri, New Delhi- 110006

CIN: U10793DL2023PLC455908

E-Mail: processornutandfood2019@gmail.com

Telephone No. 011-45007355

Website: www.sampoornanuts.com

connect@sampoornanuts.com

NFP SAMPOORNA FOODS LIMITED
CIN: U10793DL2023PLC455908
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March, 2026

(in ₹ Thousands)

PARTICULARS	Note No.	For the period	For the period	For the period	For the year	For the year ended
		from 01.10.2025 to 31.03.2026	from 01.10.2024 to 31.03.2025	from 01.04.2025 to 30.09.2025	ended 31.03.2026	ended 31.03.2025
REVENUE						
Revenue from Operations	24	221,941.695	157,470.740	286,578.886	508,520.581	356,367.419
Other Incomes	25	27.330	1.519	727.539	754.869	1,206.746
Total Income		221,969.025	157,472.259	287,306.425	509,275.450	357,574.165
EXPENSES						
Cost of Materials Consumed	26	152,366.246	70,918.051	90,628.012	242,994.258	146,362.440
Purchases of Stock-in-Trade	27	8,678.068	56,840.961	139,520.294	148,198.362	129,740.119
Changes in inventories of Finished Goods, WIP & Stock-in-Trade	28	-21,882.659	-13,213.307	-16,386.507	-38,269.166	-15,526.527
Employees Benefit Expenses	29	18,245.590	9,757.297	9,957.360	28,202.950	22,915.500
Finance Expenses	30	7,461.065	4,604.841	6,572.005	14,033.070	9,210.540
Depreciation & Amortisation Expense	13	4,591.747	1,587.987	2,311.258	6,903.005	3,050.814
Other Expenses	31	19,623.279	11,403.060	21,300.228	40,923.507	25,784.866
Total Expenses		189,083.336	141,898.890	253,902.650	442,985.986	321,537.752
Profit/(Loss) before Exceptional, Extraordinary items & Taxes		32,885.689	15,573.369	33,403.775	66,289.464	36,036.413
Exceptional items					-	-
Extraordinary Items					-	-
Profit/(Loss) before Tax Expense		32,885.689	15,573.369	33,403.775	66,289.464	36,036.413
Current Tax		8,388.520	4,035.060	8,517.963	16,906.483	9,338.749
Deferred Tax		-552.822	-92.670	271.765	-281.056	-238.644
Provision For Previous Year Tax		-	-	82.653	82.653	-
Profit/(Loss) for the Year		25,049.991	11,630.979	24,531.394	49,581.384	26,936.308
Earning Per Equity Share	32					
Basic		3.065	1.876	3.413	6.455	4.345
Diluted		3.065	1.876	3.413	6.455	4.345

Significant Accounting Policies 34
The accompanying Notes form an integral part of the Financial Statements.

For **Ajay K. Kapoor & Company**

(Chartered Accountants)
FRN : 012738N
Peer Review Certificate No. 016088
CA Ajay K. Kapoor
(Partner)
Membership No. 092423

For & On Behalf of Board of Directors

For NFP Sampoorna Foods Limited

Anju Goel
(Whole Time Director)
Anju Goel
DIN : 02525953

(Company Secretary)
Babli



Yash Vardhan Goel
(Managing Director)
Yash Vardhan Goel
DIN : 08492934

Anil Kumar Gupta
(Chief Financial Officer)
Anil Kumar Gupta

Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

NFP SAMPOORNA FOODS LIMITED
CIN: U10793DL2023PLC455908
STANDALONE BALANCE SHEET AS AT 31st March, 2026

(in ₹ 'Thousands)

PARTICULARS	Note No.	As at 31.03.2026	As at 31.03.2025
EQUITY & LIABILITIES			
1) Shareholders' Funds			
Share Capital	3	81,741.280	62,000.000
Reserve & Surplus	4	90,342.140	28,501.421
		172,083.420	90,501.421
2) Share Application Money (pending allotment)		-	-
3) Non-current Liabilities			
Long Term Borrowing	5	33,333.334	2,211.871
Deferred Tax Liabilities (net)	6	-	-
Other Long Term Liabilities	7	-	-
Long Term Provisions	8	778.949	-
		34,112.283	2,211.871
4) Current Liabilities			
Short Term Borrowings	9	146,369.421	111,377.933
<u>Trade Payables</u>	10		
- dues of micro and small enterprises		4,285.003	6,475.869
- dues other than micro and small enterprises		426.678	199.300
		4,711.681	6,675.169
Other Current Liabilities	11	64,508.598	50,158.522
Short Term Provisions	12	7,694.011	950.827
		223,283.711	169,162.451
TOTAL		429,479.414	261,875.743
ASSETS			
1) Non-current Assets			
<u>Property, Plant and Equipment & Intangible Assets</u>			
Property, Plant and Equipment	13	38,811.977	42,148.176
Intangible Assets		-	-
Capital Work in Progress		-	-
		38,811.977	42,148.176
Non-Current Investments	14	32,000.630	-
Deferred Tax Assets (net)	15	461.555	180.499
Long Term Loans & Advances	16	-	-
Other Non-Current Assets	17	1,151.869	1,014.000
		72,426.031	43,342.675
2) Current Assets			
Current Investments	18	-	-
Inventories	19	126,310.746	78,149.900
Trade Receivables	20	69,717.216	20,182.192
Cash & Cash Equivalents	21	9,621.840	4,361.100
Short Term Loans & Advances	22	112,722.498	113,956.083
Other Current Assets	23	38,681.083	1,883.793
		357,053.383	218,533.068
TOTAL		429,479.414	261,875.743

Significant Accounting Policies

34

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



Place: Ghaziabad
Dated : June 10, 2026
UDIN: 26092423UTHQZO9945

For & On Behalf of Board of Directors

For NFP Sampoorna Foods Limited

Anju Goel
(Whole Time Director)
Anju Goel
DIN : 02525953

Yash Vardhan
(Managing Director)
Yash Vardhan Goel
DIN : 10425908

Babli Gang
(Company Secretary)
Babli

Anil Kumar
(Chief Financial Officer)
Anil Kumar Gupta



NFP SAMPOORNA FOODS LIMITED		
CIN: U10793DL2023PLC455908		
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST. MARCH, 2026		(in ₹ 'Thousands)
Particulars	Year Ended	
	31st March, 2026	31st March, 2025
A Cash flow from Operating Activities		
Net Profit for the year before taxation	66,289.464	36,036.413
Add/ (Deduct):		
(a) Depreciation / amortisation for the year	6,903.005	3,050.814
(b) Finance Charges	14,033.070	9,210.540
Operating Cash Profit before Working Capital Changes	87,225.539	48,297.767
(a) (Increase)/Decrease in Trade Receivables	-49,535.024	-10,309.268
(b) (Increase) /Decrease in other Current Assets	-36,797.290	1,120.655
(c) (Increase) /Decrease in Inventories	-48,160.846	-10,014.317
(d) (Increase) /Decrease in Short Term Loans & Advances	1,233.585	-46,204.104
(e) (Increase) /Decrease in Non-Current Assets	-137.869	-276.000
(f) Increase / (Decrease) in other current liabilities	22,044.087	40,605.688
(g) Increase/(Decrease) in Trade and Other Payables	-1,963.488	4,916.173
Cash Inflow from Operations	-26,091.306	28,136.594
Deduct:		
Appropriations		
Direct Taxes Paid	17,939.963	14,930.050
Net Cash Inflow from Operating Activities (A)	-44,031.269	13,206.544
B Cash Flow from Investing Activities		
Inflow:		
(a) Repayment of Loans Advanced	-	-
(b) Sale of Fixed Assets	-	114.270
	-	114.270
Outflow:		
(a) Purchase of Fixed Assets (including Capital Advances)	3,566.806	31,363.152
(b) Capital Work In Progress	-	-
(a) Purchase of Investment	0.015	-
Net Cash (Outflow) from Investing Activities (B)	-3,566.821	-31,248.882
C Cash Flow from Financing Activities		
Inflow:		
(a) Increase in Share Capital	-	-
(b) Security Premium of issue of Share Capital	0.000	-
(c) Long Term Loans availed during the year (net)	778.949	-
(d) Short term Loans availed during the year(net)	34,991.488	50,631.778
	35,770.437	50,631.778
Outflow:		
(a) Long Term Loans paid during the year (net)	-31,121.463	22,372.501
(b) Short term Loans paid during the year(net)	-	-
(c) Interest paid on loans borrowed	14,033.070	9,210.540
Net Cash Inflow from Financing Activities (C)	52,858.830	19,048.737
D Change in currency fluctation reserve arising on consolidation		-
Net Increase / (Decrease) in Cash/Cash Equivalents (A+B+C)	5,260.740	1,006.399
Add: Balance of Cash/Cash Equivalents at the beginning of the year	4,361.100	3,354.701
Cash/Cash Equivalents at the close of the year	9,621.840	4,361.100

Note: The Cash Flow Statement have been prepared as per Indirect Method of Cashflow as per AS-3

As per our Audit Report of even date attached.

For **Ajay K. Kapoor & Company**
(Chartered Accountants)
FRN : 014358N
Peer Review Certificate No. 016088
CA **Ajay K. Kapoor**
(Partner)
Membership No. 092423

For & On Behalf of Board of Directors

For NFP Sampoorna Foods Limited

(Whole Time Director)

Anju Goel
DIN : 02525953

(Company Secretary)
Babli



Yash Vardhan Goel
(Managing Director)
DIN : 08492934

Anil Kumar
(Chief Financial Officer)
Anil Kumar Gupta

Place: Ghaziabad

Dated : June 10, 2026

UDIN: 26092423UTHQZO9945



AJAY K. KAPOOR & COMPANY CHARTERED ACCOUNTANTS

309, Shiva Tower, Opp. Chaudhary Cinema,
G.T. Road, Ghaziabad - 201001
(P) : 0120-2863132, 0120-2863133, 0120-4123134
E-mail : caajaykapoor@gmail.com

Independent Auditor's Report on standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) For the half year ended and year ended 31st March, 2026

TO THE BOARD OF DIRECTORS OF NFP SAMPOORNA FOODS LIMITED (Formerly Known as Nut and Food Processor) REPORT ON THE STANDALONE FINANCIAL STATEMENTS

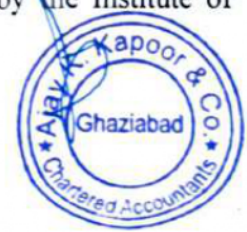
We have audited the standalone financial statements of **NFP Sampoorna Foods Limited (Formerly Known as Nut and Foods Processor)** ("the Company"), for the half year ended 31st March 2026 and year ended 31st March 2026 and the notes thereon (hereinafter referred to as "the standalone financial results") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as "the Listing Regulations"). The standalone financial results have been initiated by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit for the half year ended 31st March 2026 and year ended 31st March, 2026 and other financial information for the half year ended 31st March 2026 and year ended 31st March 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date

BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended from time to time (hereinafter referred to as "the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of



Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

These standalone financial results have been prepared based on the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit for the year ended 31st March, 2026 and net profit for the half year ended 31st March, 2026 are in accordance with the recognition and measurement principles laid down in Accounting Standard notified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF STANDALONE FINANCIAL STATEMENT.

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. There are no such matters which are required to be addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters are required to be communicated in our report.



OTHER MATTER

1. These standalone financial results include the results for the half year ended 31st March, 2026, being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the year to date figures up to 30th Sept. 2025, which were subject to limited review by us as required under the listing Regulations. Our opinion is not modified in respect of this matter.
2. Pursuant to year ending March 31, 2026 the Company has completed the Initial public offering of 24,60,000 equity shares of face value Rs 10 each at an issue price of Rs 55 per equity share. The equity shares of the Company were listed on SME Portal National Stock Exchange of India Limited (NSE EMERGE) w.e.f May 25, 2026. The net proceeds from the fresh issue of the IPO would be utilized towards the following:
 - a. Funding working capital requirements of the Company
 - b. Repayment and prepayment of borrowings
 - c. General corporate purpose

Place: Ghaziabad
Date: 10.06.2026
UDIN: 26092423UTHQZO9945

For Ajay K. Kapoor & Company
Chartered Accountants
FRN No. 013788N



(CA Ajay Kumar Kapoor)
Partner
M.No.092423



NFP Sampoorna Foods Limited

Formerly Known as NUT & FOOD PROCESSOR

Registered office: Ground Floor, Plot No 70, B3A & B3B, Rama Road,
Industrial Area, Kirti Nagar, West Delhi - 110015

Date: June 10, 2026

To,
The Listing Department
National Stock Exchange of India Limited
5th Floor, Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400051

NSE SYMBOL: NFPSAMPOOR

Subject: Declaration of unmodified opinion on the Audited Financial Results (Standalone) for 31st March, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We hereby submit the following declaration regarding unmodified Auditors Report on the Standalone Audited Financial Results for the year 31st March, 2026 as audited by the Statutory Auditors of the Company.

Pursuant to SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and amendments made therein vide SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and the Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 1 July, 2023, We, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Standalone Audited Financial Statements of the Company for the financial year ended 31st March, 2026, the Statutory Auditors of the Company, **Ajay K. Kapoor & Company, Chartered Accountants (Firm Registration Number : 013788N)**, has not expressed any Modified Opinion(s)/ Audit Qualification(s) / or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given. Kindly take this declaration on your record.

Thanking You.

**For and Behalf of
NFP Sampoorna Foods Limited**

**Yash Vardhan Goel
Managing Director
DIN: 10425908**

Factory Address: Plot No. C-63, RIICO Industrial Area, Ghiloth, Neemrana Road, Kotputli Behror, Alwar - 301706, Rajasthan
Sale office/Shop address: Ground Floor, Shop 40/8, Gandhi Gali, Fatehpuri, New Delhi- 110006

CIN: U10793DL2023PLC455908

E-Mail: processornutandfood2019@gmail.com

Telephone No. 011-45007355

Website: www.sampoornanuts.com

connect@sampoornanuts.com

NFP SAMPOORNA FOODS LIMITED
CIN: U10793DL2023PLC455908
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March, 2026

(in ₹ 'Thousands)

PARTICULARS	Note No.	For the period	For the	For the	For the year ended	For the year ended
		from 01.10.2025 to 31.03.2026	period from 01.10.2024 to 31.03.2025	period from 01.04.2025 to 30.09.2025	31.03.2026	31.03.2025
REVENUE						
Revenue from Operations	24	221,738.121	157,470.740	288,872.886	510,611.007	356,367.419
Other Incomes	25	181.768	1.519	727.539	909.307	1,206.746
Total Income		221,919.889	157,472.259	289,600.425	511,520.314	357,574.165
EXPENSES						
Cost of Materials Consumed	26	152,366.246	70,918.051	90,628.012	242,994.258	146,362.440
Purchases of Stock-in-Trade	27	8,678.068	56,840.961	139,520.294	148,198.362	129,740.119
Changes in inventories of Finished Goods, WIP & Stock-in-Trade	28	-19,981.075	-13,213.307	-16,386.507	-36,367.582	-15,526.527
Employees Benefit Expenses	29	18,245.590	9,757.297	9,957.360	28,202.950	22,915.500
Finance Expenses	30	10,349.330	4,604.841	8,678.611	19,027.942	9,210.540
Depreciation & Amortisation Expense	13	7,745.980	1,587.987	6,180.537	13,926.517	3,050.814
Other Expenses	31	13,497.256	11,403.060	21,677.310	35,174.566	25,784.866
Total Expenses		190,901.395	141,898.890	260,255.617	451,157.012	321,537.752
Profit/(Loss) before Exceptional, Extraordinary items & Taxes		31,018.494	15,573.369	29,344.808	60,363.301	36,036.413
Exceptional items		-	-	-	-	-
Extraordinary Items		-	-	-	-	-
Profit/(Loss) before Tax Expense		31,018.494	15,573.369	29,344.808	60,363.301	36,036.413
Current Tax		8,388.520	4,035.060	8,517.963	16,906.483	9,338.749
Deferred Tax		-2,857.268	-92.670	971.575	-1,885.692	-238.644
Provision For Previous Year Tax		-	-	84.544	84.544	-
Profit/(Loss) for the Year		25,487.241	11,630.979	19,770.726	45,257.967	26,936.308
Earning Per Equity Share	32					
Basic		3.118	1.876	2.751	5.893	4.345
Diluted		3.118	1.876	2.751	5.893	4.345

Significant Accounting Policies 34
The accompanying Notes form an integral part of the Financial Statements.

Note: The Figures in P&L for the period 01.04.2025 till 30.09.2025 and 01.04.2025 till 31.03.2026 contains figures from the subsidiary which was acquired on 27.06.2025

For Aja K. Kapoor & Company
(Chartered Accountants)
Firm No. 013788N
B-1, Sector-10, Connaught Place, New Delhi-110028
CA Aja K. Kapoor
(Partner)
Membership No. 092423
Place: Ghaziabad
Dated: June 10, 2026
UDIN: 26092423GKXQKK4873

For & On Behalf of Board of Directors
For NFP Sampoorna Foods Limited
Anju Goel
(Whole Time Director)
Anju Goel
DIN : 02525953
(Company Secretary) Babli Garg



(Managing Director)
Yash Vardhan Goel
DIN : 08492934
(Chief Financial Officer)
Anil Kumar Gupta

NFP SAMPOORNA FOODS LIMITED
CIN: U10793DL2023PLC455908
CONSOLIDATED BALANCE SHEET AS AT 31st March, 2026

PARTICULARS	Note No.	As at 31.03.2026	As at 31.03.2025
(in ₹ Thousands)			
EQUITY & LIABILITIES			
1) Shareholders' Funds			
Share Capital	3	81,741 280	62,000 000
Reserve & Surplus	4	84,414 087	28,501 421
		166,155 367	90,501 421
2) Share Application Money (pending allotment)			
3) Non-current Liabilities			
Long Term Borrowing	5	131,413 589	2,211 871
Deferred Tax Liabilities (net)	6	-	-
Other Long Term Liabilities	7	-	-
Long Term Provisions	8	778 949	-
		132,192 538	2,211 871
4) Current Liabilities			
Short Term Borrowings	9	156,093 180	111,377 933
Trade Payables	10		
- dues of micro and small enterprises		4,285 003	6,475 869
- dues other than micro and small enterprises		715 786	199 300
		5,000 789	6,675 169
Other Current Liabilities	11	64,990 244	50,158 522
Short Term Provisions	12	7,161 103	950 827
		233,245 316	169,162 451
TOTAL		531,593 221	261,875 743
ASSETS			
1) Non-current Assets			
<u>Property, Plant and Equipment & Intangible Assets</u>			
Property, Plant and Equipment	13	143,559 980	42,148 176
Intangible Assets		-	-
Capital Work in Progress		38,520 571	-
		182,080 551	42,148 176
Non-Current Investments	14	-	-
Deferred Tax Assets (net)	15	461 555	180 499
Long Term Loans & Advances	16	-	-
Other Non-Current Assets	17	3,076 560	1,014 000
		185,618 666	43,342 675
2) Current Assets			
Current Investments	18	-	-
Inventories	19	126,909 606	78,149 900
Trade Receivables	20	56,663 862	20,182 192
Cash & Cash Equivalents	21	10,720 919	4,361 100
Short Term Loans & Advances	22	111,823 041	113,956 083
Other Current Assets	23	39,857 126	1,883 793
		345,974 555	218,533 068
TOTAL		531,593 221	261,875 743

Significant Accounting Policies

34

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



For & On Behalf of Board of Directors

For NFP Sampoorna Foods Limited

(Whole Time Director) (Managing Director)
 Anju Goel Yash Vardhan Goel
 DIN : 02525953 DIN : 10425908

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



Place: Ghaziabad
Dated: June 10, 2026
UDIN: 26092423GKXQKK4873

NFP SAMPOORNA FOODS LIMITED

CIN: U10793DL2023PLC455908

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST. MARCH, 2026 (in ₹ 'Thousands)

Particulars	Year Ended	
	31st March, 2026	31st March, 2025
A Cash flow from Operating Activities		
Net Profit for the year before taxation	60,363.301	36,036.413
Add/ (Deduct):		
(a) Depreciation / amortisation for the year	13,926.517	3,050.814
(b) Finance Charges	18,992.255	9,210.540
(c) Interest Income	-154.438	-
Operating Cash Profit before Working Capital Changes	93,127.635	48,297.767
(a) (Increase)/Decrease in Non Current Investment	-	-
(b) (Increase)/Decrease in Trade Receivables	-32,832.623	-10,309.268
(c) (Increase) / Decrease in other Current Assets	-36,534.127	1,120.655
(d) (Increase) / Decrease in Inventories	-46,259.262	-10,014.317
(e) (Increase) / Decrease in Short Term Loans & Advances	4,819.098	-46,204.104
(f) (Increase) / Decrease in Non-Current Assets	-128.632	-276.000
(g) Increase / (Decrease) in other current liabilities	13,784.024	40,605.688
(h) Increase/(Decrease) in Trade and Other Payables	-16,997.905	4,916.173
Cash Inflow from Operations	-21,021.793	28,136.594
Deduct:		
Appropriations		
Direct Taxes Paid	11,157.801	14,930.050
Net Cash Inflow from Operating Activities (A)	-32,179.594	13,206.544
B Cash Flow from Investing Activities		
Inflow:		
(a) Repayment of Loans Advanced	146,148.661	
(b) Sale of Fixed Assets	-	114.270
(c) Interest Income	154.438	
	146,303.099	114.270
Outflow:		
(a) Purchase of Fixed Assets (including Capital Advances)	115,338.321	31,363.152
(b) Capital Work In Progress	38,520.571	-
Net Cash (Outflow) from Investing Activities (B)	-7,555.793	-31,248.882
C Cash Flow from Financing Activities		
Inflow:		
(a) Increase in Share Capital	-	-
(b) Security Premium of issue of Share Capital	-	-
(c) Long Term Provisions during the year (net)	778.949	-
(d) Short term Loans availed during the year(net)	1,841.719	50,631.778
(e) Long Term Loans availed during the year (net)	61,795.020	
	64,415.688	50,631.778
Outflow:		
(a) Short term Loans paid during the year(net)	-	22,372.501
(b) Interest paid on loans borrowed	18,992.255	-
		9,210.540
Net Cash Inflow from Financing Activities (C)	45,423.433	19,048.737
D Change in currency fluctuation reserve arising on consolidation		
		-
Net Increase / (Decrease) in Cash/Cash Equivalents (A+B+C)	5,688.046	1,006.399
Add: Cash/Cash Equivalents acquired through business acquisition	671.777	
Add: Balance of Cash/Cash Equivalents at the beginning of the year	4,361.100	3,354.701
Cash/Cash Equivalents at the close of the year	10,720.923	4,361.100

Note: The Cash Flow Statement have been prepared as per Indirect Method of Cashflow as per AS-3

As per our Audit Report of even date attached.



Place: Ghaziabad
Dated: June 10, 2026
UDIN: 26092423GKXQKK4873

For & On Behalf of Board of Directors

For NFP Sampoorna Foods Limited

Anju Goel (Whole Time Director) *Yash Vardhan* (Managing Director)
Anju Goel Yash Vardhan Goel
DIN : 02525953 DIN : 08492934

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





309, Shiva Tower, Opp. Chaudhary Cinema,
G.T. Road, Ghaziabad - 201001
(P) : 0120-2863132, 0120-2863133, 0120-4123134
E-mail : caajaykapoor@gmail.com

Independent Auditor's Report on consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) For the half year ended and year ended 31st March, 2026

TO
THE BOARD OF DIRECTORS OF
NFP SAMPOORNA FOODS LIMITED
(Formerly Known as Nut and Food Processor)

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

We have audited the consolidated financial statements of **NFP Sampoorna Foods Limited (Formerly Known as Nut and Foods Processor)** ("the Company"), and its subsidiaries and its jointly controlled arrangements/ Joint Operations (Holding Company and its subsidiaries and its jointly controlled arrangements/ Joint Operations together referred to as "the group") for the half year ended 31st March 2026 and year ended 31st March 2026 and the notes thereon (hereinafter referred to as "the consolidated financial results") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as "the Listing Regulations"). The consolidated financial results have been initiated by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on audited financial statements of the Subsidiaries, the aforesaid consolidated financial results:

- a. Includes the results of the following entities:
 - i. **The Holding Company-**
 - NFP Sampoorna Foods Limited
 - ii. **The Subsidiaries-**
 - Yashvardhan Food Industries Private Limited



- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit for half year ended 31st March, 2026 and the year ended 31st March, 2026 and other financial information for half year ended 31st March, 2026 and year ended 31st March 2026.

BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013, as amended from time to time (hereinafter referred to as "the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company and its subsidiaries in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, and the audit evidence obtained by the other auditor in terms of their report referred to in "Other Matters" paragraph below is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. There are no such matters which are required to be addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters required to be communicated in our report.

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

These consolidated financial results have been prepared based on the consolidated financial statements. The Company's Board of Directors are responsible for the preparation of these consolidated financial results that give a true and fair view of the net profit for the year ended 31st March, 2026 and net profit for the half year ended 31st March, 2026, and other financial information of the Company and its Subsidiaries in accordance with the recognition and measurement principles laid down in Accounting Standard notified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also



includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and its subsidiaries for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Management and Board of Directors are responsible for assessing the Company and its Subsidiaries ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the holding Company and its subsidiaries financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF CONSOLIDATED FINANCIAL STATEMENT.

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company and its subsidiaries ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

OTHER MATTER

1. The audited consolidated financial results include the audited financial results of wholly-owned subsidiaries namely Yashvardhan Food Industries Private Limited, whose financial statements reflects total revenue of Rs. 87.99 lakhs and Rs. 22.94 lakhs and net loss of Rs. 43.23 Lakhs and Rs. 19.17 Lakhs, for the year and half-year ended 31st March, 2026 respectively, whose financial results have been audited by other auditor in accordance with Standards on Auditing notified under section 143 of the Act and in accordance with their report furnished to us by the management.
2. The figures for the half-ended March 31, 2026 represent the difference between the audited figures in respect of full financial year and the unaudited figures of the six months ended September 30, 2025.



3. Pursuant to year ending March 31, 2026 the Company has completed the Initial public offering of 24,60,000 equity shares of face value Rs 10 each at an issue price of Rs 55 per equity share. The equity shares of the Company were listed on SME Portal National Stock Exchange of India Limited (NSE EMERGE) w.e.f May 25, 2026. The net proceeds from the fresh issue of the IPO would be utilized towards the following:
- Funding working capital requirements of the Company
 - Repayment and prepayment of borrowings
 - General corporate purpose

Our opinion on consolidated financial results in respect of the above matters including with respect to our reliance on work performed and reports submitted by independent auditor on the audited financial statements of subsidiaries is not modified.

Place: Ghaziabad
Date: 10.06.2026
UDIN: 26092423GKXQKK4873

For Ajay K. Kapoor & Company
Chartered Accountants
RN No. 013788N



(CA Ajay Kumar Kapoor)
Partner
M.No.092423



NFP Sampoorna Foods Limited

Formerly Known as NUT & FOOD PROCESSOR

Registered office: Ground Floor, Plot No 70, B3A & B3B, Rama Road,
Industrial Area, Kirti Nagar, West Delhi - 110015

Date: June 10, 2026

To,
The Listing Department
National Stock Exchange of India Limited
5th Floor, Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400051

NSE SYMBOL: NFPSAMPOOR

Subject: Declaration of unmodified opinion on the Audited Financial Results (Consolidated) for 31st March, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We hereby submit the following declaration regarding unmodified Auditors Report on the Consolidated Audited Financial Results for the year 31st March, 2026 as audited by the Statutory Auditors of the Company.

Pursuant to SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and amendments made therein vide SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 and the Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 1 July, 2023, We, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Consolidated Audited Financial Statements of the Company for the financial year ended 31st March, 2026, the Statutory Auditors of the Company, **Ajay K. Kapoor & Company, Chartered Accountants (Firm Registration Number : 013788N)**, has not expressed any Modified Opinion(s)/ Audit Qualification(s) / or other Reservation(s) and accordingly the statement on impact of audit qualifications is not required to be given. Kindly take this declaration on your record.

Thanking You.

**For and Behalf of
NFP Sampoorna Foods Limited**

**Yash Vardhan Goel
Managing Director
DIN: 10425908**

Factory Address: Plot No. C-63, RIICO Industrial Area, Ghiloth, Neemrana Road, Kotputli Behror, Alwar - 301706, Rajasthan
Sale office/Shop address: Ground Floor, Shop 40/8, Gandhi Gali, Fatehpuri, New Delhi- 110006

CIN: U10793DL2023PLC455908

E-Mail: processornutandfood2019@gmail.com

Telephone No. 011-45007355

Website: www.sampoornanuts.com

connect@sampoornanuts.com