

This is an abridged prospectus containing salient features of the Red Herring Prospectus dated May 11, 2026 (the "RHP"). You are encouraged to read greater details available in the RHP (Download link: <https://www.sampoornanuts.com/drhp-prospectus>) Unless otherwise specified all capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP.

**THIS ABRIDGED PROSPECTUS CONSISTS OF TEN PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.**



**NFP SAMPOORNA FOODS LIMITED**

**CIN:** U10793DL2023PLC455908; **Date of Incorporation:** December 13, 2023

Registered Office	Contact Person	Email and Telephone	Website
Ground Floor B-3A & B-3B, Plot No 70, Najafgarh Road Industrial Area, Rama Road, New Delhi- 110015	Ms. Babli, Company Secretary and Compliance Officer	Telephone: +91 9643829587; E-mail: <a href="mailto:compliance@sampoornanuts.com">compliance@sampoornanuts.com</a>	<a href="http://www.sampoornanuts.com">www.sampoornanuts.com</a>

**PROMOTERS OF THE COMPANY**

**MR. PRAVEEN GOEL, MRS. ANJU GOEL AND MR. YASH VARDHAN GOEL**

Type of Issue (Fresh/ OFS/Fresh & OFS)	Fresh Issue Size	OFS Size (by no. of shares or by amount in Rs)	Total Issue Size (amount in Rs)	Eligibility	Share Reservation			
					QIB	NII	RII	Market Maker
Fresh Issue	44,60,000 equity shares	Nil	44,60,000 equity shares	This issue is being made in terms of Regulation 229(2) of Chapter IX of the SEBI (ICDR) Regulations, 2018 as amended.	Not more than 42,000 Equity Shares.	Not less than 20,94,000 Equity Shares	Not less than 21,00,000 Equity Shares	Up to 2,24,000 Equity shares

These equity shares are proposed to be listed on NSE Emerge (i.e. Emerge platform of National Stock Exchange Limited).

NAME OF THE SELLING SHAREHOLDER	
Not Applicable as this is a fresh issue of equity shares.	
Price Band, Minimum Bid Lot & Indicative Timelines	
Price Band*	Rs. 52/- to Rs. 55/- Per Equity Share of face value of Rs. 10/- each.
Minimum Bid Lot Size	For details of minimum bid lot size, please refer to price band advertisement to be published in two national daily newspapers (one each in English and in Hindi) with wide circulation at least two working days prior to the Bid /Issue Opening Date.
Anchor Portion Offer Opens/Closes on**	-
Bid/Offer Open On	Monday, 18 <sup>th</sup> May, 2026
Bid/Closes Open On	Wednesday, 20 <sup>th</sup> May, 2026
Finalisation of Basis of Allotment	On or before Thursday 21 <sup>st</sup> May, 2026
Initiation of Refunds	On or before Friday 22 <sup>nd</sup> May, 2026
Credit of Equity Shares to Demat accounts of Allottees	On or before Friday 22 <sup>nd</sup> May, 2026
Commencement of trading of Equity Shares	On or before Monday 25 <sup>th</sup> May, 2026

\*For details of price band and Basis for Issue Price, please refer to price band advertisement and page 103 of RHP.

\*\* Our Company in consultation with the BRLM has decided that no participation by anchor investors will be considered in the IPO.

The Weighted average cost of acquisition of all Equity Shares transacted over the trailing eighteen months from the date of RHP

Period	Weighted Average Cost of Acquisition (in Rs.)	Upper end of the Price Band (Rs. 55)	Range of acquisition price: Lowest Price – Highest Price (in Rs.)
Trailing eighteen	16.21	3.39	0.00-16.21

Month from the date of RHP			
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WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis for the trailing eighteen months from the date of RHP.

#### RISKS IN RELATION TO THE FIRST ISSUE

This being the first Public Issue of our Company, there has been no formal market for the Equity Shares of our Company. The face value of the Equity Shares is ₹10.00 each. The Issue Price, Floor Price or Price Band as determined by our Company, the in consultation with the BRLM and on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process, as stated under “Basis for Issue Price” on page no. 103 should not be considered to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing.

#### GENERAL RISK

Investment in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the Issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue, including the risks involved. The Equity Shares issued in the Issue have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”), nor does SEBI guarantee the accuracy or adequacy of this Red Herring Prospectus. Specific attention of the investors is invited to chapter titled “Risk Factors” beginning on Page No. 28 of this Red Herring Prospectus.

#### PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the stock exchange, registrar to the issue, share transfer agents, depository participants, stock brokers, underwriters, bankers to the issue, investors’ associations or Self Certified Syndicate Banks.

If you wish to know about processes and procedures applicable to this issue, you may request for a copy of the RHP and/or the General Information Document (GID) from the BRLM’s or download it from the website of the Stock Exchange i.e. [www.nseindia.com](http://www.nseindia.com) and the BRLM at [www.3dcs.com](http://www.3dcs.com)

#### STATEMENT ON PRICE INFORMATION OF PAST ISSUES HANDLED BY 3DIMENSION CAPITAL SERVICES LIMITED:

**Main Board IPO – NIL**

**SME IPO – 4**

**Table 1 - DISCLOSURE OF PRICE INFORMATION OF PAST ISSUES HANDLED BY 3DIMENSION CAPITAL SERVICES LIMITED**

Sr. No.	Issue Name	Issue Size (Cr)	Issue Price(₹)	Listing date	Opening price on listing date	+/- % change in closing price, [+/- % change in closing benchmark]- 30 <sup>th</sup> calendar days from listing	+/- % change in closing price, [+/- % change in closing benchmark]- 90 <sup>th</sup> calendar days from listing	+/- % change in closing price, [+/- % change in closing benchmark]- 180 <sup>th</sup> calendar days from listing
1.	Avi Ansh Textile Limited (NSE Emerge)	25.99	62	September 27, 2024	67.75	19.56%	60.88%	48.70%
2.	Sugs Lloyd Limited (BSE SME)	85.66	123	September 05, 2025	119.90	(25.69)%	1.04%	(24.86)%
3.	SSMD Agrotech India Limited	34.08	121	December 02, 2025	73.00	(22.70)%	(49.99)%	
4.	Encompass Design India Limited	40.21	107	December 12, 2025	203.30	8.29%	26.41%	

**Source:** Price Information [www.nseindia.com](http://www.nseindia.com) & [www.bseindia.com](http://www.bseindia.com)  
Offer Information from respective Prospectus.

Name of BRLM and contact details (telephone and email id) of each BRLM	<b>3Dimension Capital Services Limited</b> <b>Address:</b> K-37A, Basement, Kailash Colony, Near Kailash Colony Metro Station, New Delhi-110048 <b>Tel No:</b> 011-40196737 <b>Email:</b> <a href="mailto:info@3dcs.com">info@3dcs.com</a>
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	<b>Contact Person:</b> Mr. Rhydham Kapoor
<b>Name of Market Maker</b>	Anant Securities
<b>Name of Registrar to the Issue and contact details (telephone and email id)</b>	<b>SKYLINE FINANCIAL SERVICES PRIVATE LIMITED</b> <b>SEBI Registration Number:</b> INR000003241 <b>Address:</b> D-153 A, 1st Floor Okhla Industrial Area, Phase-I New Delhi – 110020 Delhi, India. <b>Tel. Number:</b> 011-26812683; <b>Fax No:</b> 011 2681 2682 <b>Email Id:</b> <a href="mailto:viren@skylinerta.com">viren@skylinerta.com</a> <b>Investors Grievance Id:</b> <a href="mailto:grievances@skylinerta.com">grievances@skylinerta.com</a> <b>Website:</b> <a href="http://www.skylinerta.com">www.skylinerta.com</a> <b>Contact Person:</b> Mr. Anuj Rana
<b>Name of Statutory Auditor</b>	M/s Ajay K. Kapoor & Company, Chartered Accountants
<b>Name of Credit Rating Agency and the rating or grading obtained if any</b>	Not Applicable
<b>Name of Debenture trustee, if any.</b>	Not Applicable
<b>Self-Certified Syndicate Banks</b>	The list of banks is available on <a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=35">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=35</a> .
<b>Non-Syndicate Registered Brokers</b>	You can submit Bid cum Application Forms in the Issue to Non Syndicate Registered Brokers at the Non Syndicate Broker Centres. For further details, see section titled <b>“Issue Procedure”</b> beginning at page 296 of the RHP
<b>Details regarding website address(es)/ link(s) from which the investor can obtain list of registrar to issue and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)</b>	<a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes</a> .

PROMOTERS OF THE ISSUER COMPANY			
Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification
1	<b>Mr. Praveen Goel</b>	Individual	<p>Mr. Praveen Goel, aged 52 years, is the Chairman, Non-Executive Director, and Promoter of our Company. He holds a Bachelor of Commerce degree from the University of Delhi (1994) and has over 29 years of entrepreneurial experience across multiple sectors including food processing, logistics, coal trading, and building materials. He has been integral part to the company since the inception of company. He began his career in 1995 with the management of a brick manufacturing unit and has since been involved in various business ventures such as Goel Brick Industries, Bharat Logistics, and India Coal Company. He has also handled material supply contracts for Jindal Saw Limited, contributing to his expertise in logistics and operations.</p> <p>As the founder of NFP Sampoorna Foods Limited, Mr. Goel brings a strong background in e-business, including prior association with the ESSEL/ZEE Group. Under his leadership, Sampoorna Nuts has witnessed significant growth, including a 100% annual growth rate in cashew processing, driven by his strategic vision and operational efficiency.</p> <p>Mr. Goel was appointed to the Board of our Company on December 13, 2023, and designated as Non-Executive Director on June 11, 2024, for a period of three years. His extensive business acumen and leadership are instrumental in guiding the Company's strategic direction.</p>
2	<b>Mr. Yash Vardhan Goel</b>	Individual	<p>Mr. Yash Vardhan Goel, aged 26 years, is the Promoter and Managing Director of our Company. He holds a Bachelor of Commerce degree from Kalinga University, Raipur (2020), and brings over six years of entrepreneurial experience across sectors including food processing, logistics, and international trade.</p> <p>He began his career in 2018 with Bharat Logistics, gaining early exposure to supply chain and transportation operations. In 2021, he acquired NFP Sampoorna Foods Limited (formerly known as Nut and Food Food Processor), where he has played a key role in driving business growth, expanding market presence across North India, and establishing scalable operational frameworks. Mr. Yash Vardhan Goel has also developed strong relationship-building skills, with a proven track record of enhancing sales and strengthening customer relations.</p> <p>Mr. Goel is recognized for his strategic thinking, operational execution, and ability to build strong supplier and customer relationships. His focus on process optimization, quality control, and brand visibility has significantly contributed to the Company's performance</p>
			performance

3.	<b>Mrs. Anju Goel</b>	Individual	Anju Goel, aged 49, serves as an Whole time and Executive Director of the company. She holds a Bachelor of Commerce degree from the University of Calcutta (1998) and brings around four years of experience in business and employment, along with relevant expertise in various fields. Prior to her current role, Anju was a Director at YASHO Energy Private Limited from July 25, 2012, to April 12, 2018, where she honed her skills in project management and business development. Known for her proactive approach, she is dedicated to accomplishing tasks efficiently and adapting to changes in a dynamic business environment. Anju has also developed strong presentation and relationship-building skills, with a proven track record in enhancing sales and customer relations.
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## BUSINESS OVERVIEW AND STRATEGY

NFP Sampoorna Foods Limited (“the Company”) was incorporated under the Companies Act, 2013, and received its Certificate of Incorporation on December 13, 2023, bearing Corporate Identification Number (CIN) U10793HR2023PLC117207, issued by the Registrar of Companies, Central Registration Centre. Prior to incorporation as a public limited company, the business was operated as a partnership firm under the name M/s Nut and Food Processor. Pursuant to a resolution passed by the partners on October 28, 2023, the partnership was converted into a public limited company and the name was changed to NFP Sampoorna Foods Limited.

On June 30, 2025, the Company acquired M/s Yashvardhan Food Industries Private Limited as a going concern through a share swap agreement, pursuant to a special resolution passed by the shareholders of the Company on the same date. As a result, M/s Yashvardhan Food Industries Private Limited has become a wholly owned subsidiary of the Company.

Further, the Company has changed its registered office from C/o Ashok Gupta, Nathupur, P.S. Rai, Sonipat, Haryana – 131029 to Ground Floor, B-3A & B-3B, Plot No. 70, Najafgarh Road Industrial Area, Rama Road, New Delhi – 110015. Pursuant to this change, our company has received fresh Certificate of Incorporation dated September 24, 2025, bearing Certificate of Incorporation U10793DL2023PLC455908 issued by the Registrar of Companies, Delhi.

NFP Sampoorna Foods Limited is a food processing and trading company engaged in the procurement, import, processing, grading, packaging, marketing, and distribution of dry fruits. The Company’s product portfolio includes **cashew nuts (raw and processed)**, **makhana (fox nuts)**, **almonds and Walnut**, catering to domestic and regional markets through B2B, B2C and institutional channels.

NFP Sampoorna Foods Limited sources its Raw Cashew Nuts (RCN) directly from selected farms in African countries as well as from registered domestic importers, ensuring access to raw materials at competitive prices. These nuts are then processed in-house to produce cashew kernels in a variety of grades, delivering the crispiest and crunchiest cashews to wholesalers and households across India.

To address the growing demand for health-oriented foods, the Company diversified its offerings. In August 2024, makhana was introduced, followed by almonds in March 2025 and Walnut in September 2025 (available exclusively through the B2C channel)—almonds and makhana available exclusively through the B2C channel to align with consumer preference for convenient and nutritious products.

Furthermore, cashew nuts continue to be distributed through both Business-to-Business (B2B) and B2C channels, enabling the Company to effectively cater to a wide range of customer segments and maximize market reach.

The Company procures makhana directly from smallholder farmers and aggregators in Bihar, the primary region for makhana cultivation in India. Almonds are sourced through importers, mandi traders, and bulk suppliers, primarily located in the Delhi NCR region and Walnuts are procured from the wholesalers present in Delhi market. This diversified and strategic sourcing approach ensures consistent access to raw materials at competitive prices, supporting the Company’s commitment to quality and reliability.

On June 30, 2025, our Company has acquired 100% equity shares of Yashvardhan Food Industries Private Limited (“YFIPL”) on a going concern basis through a share swap arrangement. The acquisition was executed by allotting equity shares of the Company on a preferential basis to the shareholders of Yashvardhan Food Industries Private Limited. The swap was approved by shareholders through a special resolution and carried out at a ratio of 1,621 equity shares of the Company for every 1,000 equity shares of Yashvardhan Food Industries Private Limited. As a result, YFIPL became a wholly owned subsidiary of the Company, strengthening its operational scale and processing capabilities.

With a strong emphasis on **product quality, operational efficiency, and customer satisfaction**, NFP Sampoorna Foods Limited is steadily expanding its footprint across India. The Company employs a multi-channel distribution strategy, leveraging online platforms such as Amazon, Blinkit, Mystore, its own website to ensure broad consumer reach and steadily growing its brand presence across both **traditional and modern trade formats**.

**Product/Service Offering:**

- Engaged in processing, grading, packaging, and distribution of dry fruits including cashew nuts, makhana (fox nuts), almonds and Walnuts.
- Offers raw and processed cashew kernels in multiple grades, along with health-focused products through B2B, B2C, and institutional channels.
- Focuses on quality sourcing and in-house processing to deliver nutritious and premium dry fruit products to domestic and regional markets.

For further details, please see “Our Business” on page 121 of Red Herring Prospectus.

**Intellectual Property, if any**

Our Company has applied for the trademark with the Registrar of Trademarks under the Trademarks Act, 1999. For more details, refer “Government and Other Approvals” at page 263 of Red Herring Prospectus.

**Market Share:** Not ascertainable

**Place of Business**

Sr. No.	Details of Property	Licensor/Lessor	Area	Owned/Leased/ License	Consideration/ Lease Rental/License Fee (in ₹)	Usage	Whether Related party or not
1.	Ground Floor B-3A & B-3B, Plot No 70, Najafgarh Road Industrial Area, Rama Road, New Delhi-110015.	Rajesh Devi	1800 Sq. ft.	Lease Agreement dated February 20th 2024 for a period of 36 months commencing from April 1st 2024 to March 31st 2027.	₹85,000/- per month;	Registered Office and Corporate Office	No
2.	Plot No. C-63 RIICO Industrial Area, Ghiloth, Tehsil Neemrana – Behror, Alwar – 301706, Rajasthan	M/s Yashvardhan Food Industries Private Limited, Formerly known as Yashvardhan Food Industries	67177.56 Sq. ft	Lease agreement dated October 13 <sup>th</sup> , 2025 for a period of 11 months i.e., from December 1st, 2025 to October 31st, 2026	4,50,000/- month	Processing Unit*	Yes
3.	Hall – I on First Floor, Municipal No.83, Ward No.III, Gandhi Gali, Tilak Bazar, Delhi-110006	Mrs. Smita Jain	100 sq. ft	Lease agreement dated August 1st, 2025 for a period of 11 months i.e. from August 1st, 2025 to June 30, 2026.	55,000/- month	Godown	No
4.	One Hall – II on First Floor, Municipal No.83, Ward No.III, Gandhi Gali, Tilak Bazar, Delhi-110006	Mrs. Aastha Jain	70 sq. ft	Lease agreement dated August 1st, 2025 for a period of 11 months i.e. from August 1st, 2025 to June 30, 2026.	30,000/- month	Godown	No
5.	Shop No. 40/8, Ground Floor, Gandhi Gali, Fateh Puri, Delhi-110006	Mrs. Parisha Sharma	48 sq. ft	Rent agreement dated December 25, 2025 for a period of 11 months commencing from January 1st 2026 to November 30 <sup>th</sup> , 2026.	1,00,000/- month	Sales Outlet	No

**Employee Strength:** As on November 30, 2025, the Company had employed 140 employees at various levels of the Organization.

BOARD OF DIRECTORS			
Name, Age, Designation, Address, Occupation, Nationality, DIN and Term	Date of Appointment / Reappointment	Other Directorships / Designated Partners	
<b>Name:</b> Praveen Goel <b>Father’s Name:</b> Mahesh Goel <b>Address:</b> E-37 Kirti Nagar, Ramesh Nagar H O West Delhi-110015 <b>Date of Birth:</b> May 31, 1973 <b>Age:</b> 52 Years <b>Qualification:</b> • Graduation in Bachelor of Commerce from Delhi College of Arts & Commerce, Netaji Nagar, New Delhi <b>Designation:</b> Chairman & Non-Executive Director <b>Status:</b> Non-Executive Director <b>DIN:</b> 01914107 <b>Occupation:</b> Business <b>Nationality:</b> Indian <b>Term:</b> Retire by Rotation <b>Original Date of Appointment:</b> December 13, 2023	Appointed as a Director at the time of incorporation of the Company w.e.f. December 13, 2023.  Change in designation as Non- Executive Director of the Company w.e.f June 11 <sup>th</sup> 2024 &  Also redesignated as Chairman of the Company w.e.f 5 <sup>th</sup> July 2024.	<b><u>Directorships</u></b> 1. Yashvardhan Food Industries Private Limited 2. Mundra Coke Limited 3. Ultimate Plywood Trading (India) Private Limited 4. Yasho EnergyPrivate Limited 5. Gopi Ram Flour Mills Private Limited  <b><u>Other Venture</u></b> 1. Goel Brick Industries 2. Praveen Kumar Goel HUF 3. Indian Coal Company 4. C.B Goel	
<b>Name:</b> Yash Vardhan Goel <b>Father’s Name:</b> Praveen Goel <b>Address:</b> E-37 Kirti Nagar, Ramesh Nagar H O West Delhi-110015 <b>Date of Birth:</b> May 14, 1999 <b>Age:</b> 26 Years <b>Qualification:</b> Completed Graduation in Bachelor of Commerce from Kalinga University in the year 2020 <b>Designation:</b> Managing Director <b>Status:</b> Executive Director <b>DIN:</b> 10425908 <b>Occupation:</b> Business <b>Nationality:</b> Indian <b>Term:</b> Three (3) Years w.e.f 11th June 2024 & Liable to Retire by Rotation <b>Original Date of Appointment:</b> December 13, 2023	Appointed as a Director at the time of incorporation of the Company w.e.f. December 13, 2023.  Change in Designation as the Managing Director of the Company for a period of 3 years w.e.f. June 11th 2024.	<b><u>Directorships</u></b> 1. Yashvardhan Food IndustriesPrivateLimited  <b><u>Other Venture</u></b> 1. Bharat Logistics	
<b>Name:</b> Anju Goel <b>Father’s Name:</b> Lakshmi Chand Agarwal <b>Address:</b> E-37 Kirti Nagar, Ramesh Nagar H O West Delhi-110015 <b>Date of Birth:</b> September 20, 1976 <b>Age:</b> 49 Years <b>Qualification:</b> Pursued Graduation in Bachelor of Commerce from University of Calcutta in the year 1998. <b>Designation:</b> Whole Time Director <b>Status:</b> Executive Director <b>DIN:</b> 02525953 <b>Occupation:</b> Business <b>Nationality:</b> India <b>Term:</b> Three (3) Years w.e.f 11th June 2024 & Liable to Retire by Rotation <b>Original Date of Appointment:</b> December 13, 2023	Appointed as a Director at the time of incorporation of the Company w.e.f. December 13, 2023.  Change in Designation as the Whole-Time Director of the Company for a period of 3 years w.e.f. June 11th 2024.	<b><u>Directorships</u></b> -  <b><u>Other Venture</u></b> -	
<b>Name:</b> Ankur Sharma <b>Father’s Name:</b> Raghavendra Prasad Sharma <b>Address:</b> 1 Rajpur, 1 Goura Nagar, Airtel Tower Vrindavan, Uttar Pradesh Mathura Uttar Pradesh-281121. <b>Date of Birth:</b> November 17, 1986 <b>Age:</b> 39 Years	Appointed as Non-Executive Independent Director for a period of 5 years w.e.f February 22, 2024.	<b><u>Directorships</u></b> -  <b><u>Other Venture</u></b> -	



<b>Qualification:</b> • Master Degree in Business Administration from the ICFAI University Dehradun in the year 2010 <b>Designation:</b> Independent Director <b>Status:</b> Non-Executive Director <b>DIN:</b> 10481275 <b>Occupation:</b> Professional <b>Nationality:</b> India <b>Term:</b> Five (5) years w.e.f. February 22, 2024 <b>Original Date of Appointment:</b> February 22, 2024		
<b>Name:</b> Mrs Priyanka Poddar <b>Father's Name:</b> Anand Kishore Gupta <b>Address:</b> 15 B, Badiras Temple street, Shyambazar Mail, Kolkata, West Bengal, 700004. <b>Date of Birth:</b> November 25, 1985 <b>Age:</b> 40 Years <b>Qualification:</b> Associate Member of the Institute of Company Secretaries of India and Graduate in Bachelor of Commerce. <b>Designation:</b> Independent Director <b>Status:</b> Non-Executive Director <b>DIN:</b> 10481007 <b>Occupation:</b> Professional <b>Nationality:</b> India <b>Term:</b> Five (5) years w.e.f. February 05, 2026 <b>Original Date of Appointment:</b> February 05, 2026.	Appointed as Non-Executive Independent Director for a period of 5 years w.e.f February 05, 2026.	<b>Directorships</b> 1. DE's Technico Limited 2. Apex Enterprises (India) Limited. 3. SSMD Agrotech India Limited 4. Burlington Finance Limited 5. Shyam Ferro Alloys Limited 6. Zenith Exports Limited

For further details in relation to our Board of Directors, see **“Our Management”** beginning on page 178 of the RHP.

## OBJECTS OF THE OFFER

### Details of means of finance –

The fund requirements for each of the objects of the Issue are stated as follows:

(in ₹ lakhs)			
Sr. No.	Particulars	Amount	% of Net Proceeds
1.	To Meet Working Capital Requirement	725.00	[●]
2.	Prepayment or repayment of a portion of certain outstanding borrowings availed by our Company	950.00	[●]
3.	General Corporate Purposes	[●]^	[●]
<b>Total</b>		<b>[●]</b>	<b>[●]</b>

^To be finalized on determination of the Issue Price and updated in the Prospectus prior to filing with the ROC. The amount utilized for general corporate purposes shall be at the lower of ₹10 crore or 15% of the total issue size

**Details and reasons for non-deployment or delay in deployment of proceeds or changes in utilization of issue proceeds of past public issues / rights issue, if any, of the Company in the preceding 10 years:** Nil

**Name of monitoring agency, if any –** N.A

**Terms of Issuance of Convertible Security, if any -** Not Applicable

### Shareholding Pattern:

Sr. No.	Particulars	Pre Issue number of shares	%
1.	Promoter and Promoter Group	81,73,828	99.99%
2.	Public	300	Negligible
	<b>Total</b>	<b>81,74,128</b>	<b>100.00%</b>

**Number/amount of equity shares proposed to be sold by selling shareholders. –** Not Applicable.

## RESTATED FINANCIALS STATEMENT

(Rs. In Lakhs except percentages and ratios)

Key Financial Performance	November 30,2025*	March 31,2025	March 31,2024 (A)*	Dec 20,2023 (B)*	March 31, 2023
Revenue from Operations <sup>(1)</sup>	3,687.50	3563.67	599.66	1700.70	1674.68
EBITDA <sup>(2)</sup>	664.28	469.40	56.18	160.40	77.15
EBITDA Margin (%) <sup>(3)</sup>	18.01%	13.17%	9.37%	9.43%	4.61%
PAT	348.71	267.41	14.80	86.91	41.11
PAT Margin (%) <sup>(4)</sup>	9.46%	7.50%	2.47%	5.11%	2.46%
Trade Receivables Turnover Ratio (In times) <sup>(5)</sup>	8.42	23.71	2.15	5.37	17.40
Inventory Turnover Ratio (In times) <sup>(6)</sup>	2.89	3.73	0.52	2.05	6.84
Trade Payables Turnover Ratio (In times) <sup>(7)</sup>	25.98	66.33	15.50	47.95	573.44
Net Capital Turnover Ratio (In times) <sup>(8)</sup>	6.38	4.50	0.63	1.97	2.58
Trade Receivables days <sup>(9)</sup>	29	16	48	50	21
Inventory days <sup>(10)</sup>	85	98	197	129	54
Trade Payable days <sup>(11)</sup>	10	6	7	6	1
Return on equity (%) <sup>(12)</sup>	28.21%	34.82%	2.58%	12.71%	5.51%
Return on capital employed (%) <sup>(13)</sup>	24.71%	40.90%	4.69%	16.21%	7.53%
Debt-Equity Ratio (times) <sup>(14)</sup>	1.59	1.26	1.35	2.02	-
Working Capital Cycle (days) <sup>(15)</sup>	104	108	238	173	74
Net fixed asset turnover ratio (times) <sup>(16)</sup>	3.89	12.71	4.53	13.88	17.72
Current Ratio (times) <sup>(17)</sup>	1.24	1.42	2.51	2.61	22.24

\*Not Annualized

\*\* The figures of March 31, 2024 have been computed with the base year as on December 20, 2023.

\*\* The figures of December 20, 2023 have been computed with the base year as on March 31, 2023.

*Note- During the year under 2023-24 the partnership firm was converted into a Public Limited Company and the financial statement of company comprise a period from December. 2023 to 31st March 2024 therefore the given ratios are compared with the figures at the date of conversion and wherever no comparison is available the same is not compared. Accordingly, The ratios for such year and the subsequent year are therefore impacted by the change in legal status, part-year operations of the Company and restatement adjustments are not strictly comparable with those of the preceding periods.*

Notes:

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

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

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

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

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

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

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

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

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

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

(11) Trade payable is calculated as average trade payable divided by Purchases multiplied by no. of days for the relevant period.

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

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

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

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

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

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

## INTERNAL RISK FACTORS

(Minimum 5 and maximum 10 risk factors to be specified)

The below mentioned risks are top 10 risk factors as per the RHP. (500 word limit in total)



1. Our business is dependent on the timely and cost-effective procurement of quality raw materials, which are subject to seasonality and price fluctuations. Any disruption in procurement may adversely affect our business, results of operations, cash flows, and financial condition.
2. Our processing facility is critical to our operations, and any slowdown, disruption, or shutdown could have a material adverse effect on our business, financial condition, and results of operations.
3. Our Company is substantially dependent on the sale of cashew products, and any adverse changes in market conditions, supply, or regulations may materially affect our business, financial condition, cash flows, and reputation.
4. We are exposed to Risk arising from transition in Company's Procurement Model from High Seas Purchase to Front Load Procurement.
5. Our factory premises, registered office & corporate office, godown and shop are on rental/lease basis.
6. We face intense competition which may lead to a reduction in our market share and may cause us to increase our expenditure on marketing and promotion as well as cause us to offer discounts, which may result in an adverse effect on our business and a decline in our profitability.
7. The Company has recently undertaken a strategic shift in its business model by adding a trading vertical in addition to its established processing operations. Any failure to effectively manage this diversification could materially and adversely affect our operations and financial condition.
8. The Processing of Raw Cashew nuts involve number of stages and during the process the cashew nuts may get broken.
9. We have limited Geographical Presence in the market. Any loss of business from one or more of these states may adversely affect our revenues and profitability
10. The Company is dependent on few suppliers for purchase of product. Loss of any of these large suppliers may affect our business operations.

For further details on 'Risk Factors' please refer page no. 28 of the Red Herring Prospectus.

#### SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

There are outstanding legal proceedings involving our Company. These proceedings are pending at different levels of adjudication before various courts. The details of such outstanding litigations as at the date of this Red Herring Prospectus are as follows:

Name of Entity	Criminal Proceedings	Tax Proceedings	Statutory or Regulatory Proceedings	Disciplinary actions by the SEBI or Stock Exchanges against our Promoters	Material Civil Litigations	Aggregate amount involved (₹ in lakhs)
<b>Company</b>						
By the Company	NA	NA	NA	NA	NA	NA
Against the Company	NA	NA	NA	NA	NA	NA
<b>Directors</b>						
By our Directors	NA	NA	NA	NA	NA	NA
Against the Directors	NA	NA	NA	NA	NA	NA
<b>By our Key Managerial Personnel</b>	NA	NA	NA	NA	NA	NA
Against our Key Managerial Personnel	NA	NA	NA	NA	NA	NA
<b>By our Senior Key Managerial Personnel</b>	NA	NA	NA	NA	01	~*
Against our Senior Key Managerial Personnel	NA	NA	NA	NA	NA	NA
<b>Promoters</b>						
By Promoters	NA	NA	NA	NA	NA	NA
Against Promoters	NA	NA	NA	NA	NA	NA
<b>Subsidiary</b>						
By Subsidiary	NA	NA	NA	NA	NA	NA
Against Subsidiary	NA	NA	NA	NA	NA	NA
<b>Group Company</b>						
By Group Company	NA	NA	NA	NA	NA	NA
Against Group Company	NA	NA	NA	NA	NA	NA

For further details, see “Outstanding Litigation and Material Developments” on page 257 of the RHP.

- A. Brief details of top 5 material outstanding litigations against the company and amount involved - **NIL**
- B. Regulatory Action, if any - disciplinary action taken by SEBI or stock exchanges against the Promoters in last 5 financial years including outstanding action, if any (200 – 300-word limit in total) - **NIL**
- C. Brief details of outstanding criminal proceedings against Promoters (200- 300-word limit in total) – **NIL**

**ANY OTHER IMPORTANT INFORMATION AS PER BRLM / ISSUER COMPANY - NIL**

#### **DECLARATION BY THE COMPANY**

I hereby certify and declare that all relevant provisions of the Companies Act, 2013 and the rules, regulations and guidelines issued by the Government of India, and the regulations or guidelines issued by Securities and Exchange Board of India, established under Section 3 of the Securities and Exchange Board of India Act, 1992 as the case may be, have been complied with and no statement made in this Red Herring Prospectus is contrary to the provisions of the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, and the Securities and Exchange Board of India Act, 1992, each as amended or the rules, regulations or guidelines issued thereunder, as the case may be. I further certify that all the disclosures and statements made in this Red Herring Prospectus are true and correct.