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NFP SAMPOORNA FOODS LIMITED

CIN: U10793DL2023PLC455908

NFP Sampoorna Foods Limited ("the Company") was incorporated under the Companies Act, 2013, and received its Certificate of Incorporation dated December 13, 2023, bearing Corporate Identification Number 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. Subsequently, on June 30, 2025, the Company acquired M/s Yashvardhan Food Industries Private Limited on a going concern basis through a share swap agreement dated June 30th, 2025. This acquisition was approved by the shareholders of the Company pursuant to a resolution passed on June 30, 2025. 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 (CIN) U10793DL2023PLC455908 issued by the Registrar of Companies, Delhi. For Further details, please refer Chapter titled "History and Corporate Structure" beginning on Page no. 168 of this Red Herring Prospectus.

Registered office & Corporate office: Ground Floor B-3A & B-3B, Plot No 70, Najafgarh Road Industrial Area, Rama Road, New Delhi-110015.
Ph. No. - +91 9643829587; Website: www.sampoornanuts.com; E-Mail: compliance@sampoornanuts.com
Contact Person: Ms. Babli, Company Secretary and Compliance Officer

PROMOTERS OF OUR COMPANY : MR. YASHVARDHAN GOEL, MRS. ANJU GOEL, MR. PRAVEEN GOEL

INITIAL PUBLIC OFFER OF 44,60,000 EQUITY SHARES OF FACE VALUE OF 10/- EACH (THE "EQUITY SHARES") OF NFP SAMPOORNA FOODS LIMITED ("OUR COMPANY" OR "NFP" OR "NSFL" OR "THE ISSUER") AT AN ISSUE PRICE OF [•] PER EQUITY SHARE FOR CASH, AGGREGATING UP TO [•] LAKHS ("PUBLIC ISSUE") OUT OF WHICH 2,24,000 EQUITY SHARES OF FACE VALUE OF 10 EACH, AT AN ISSUE PRICE OF [•] PER EQUITY SHARE FOR CASH, AGGREGATING [•] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY THE MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE PUBLIC ISSUE LESS MARKET MAKER RESERVATION PORTION I.E. ISSUE OF 42,36,000 EQUITY SHARES OF FACE VALUE OF 10 EACH, AT AN ISSUE PRICE OF [•] PER EQUITY SHARE FOR CASH, AGGREGATING UPTO [•] LAKHS IS HEREIN AFTER REFERRED TO AS THE "NET ISSUE". THE PUBLIC ISSUE AND NET ISSUE WILL CONSTITUTE 35.30% AND 33.53 % RESPECTIVELY OF THE POST- ISSUE PAID-UP EQUITY SHARE CAPITAL OF OUR COMPANY.

*Subject to finalization of basis of allotment.

DETAILS OF SELLING SHAREHOLDERS, OFFER FOR SALE AND WEIGHTED AVERAGE COST OF ACQUISITION: Not Applicable as the Entire Issue Constitutes Fresh Issue of Equity Shares.

PRICE BAND: ₹ 52/- TO ₹ 55/- PER EQUITY SHARE OF FACE VALUE ₹ 10/- EACH.

THE FLOOR PRICE IS 5.2 TIMES OF THE FACE VALUE AND THE CAP PRICE IS 5.5 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.

THE PRICE TO EARNING RATIO BASED ON DILUTED EPS FOR FISCAL 2025 AT THE FLOOR PRICE IS 12.06 TIMES AND AT THE CAP PRICE IS 12.76 TIMES.

BIDS CAN BE MADE FOR A MINIMUM OF 4000 EQUITY SHARES AND IN MULTIPLES OF 2000 EQUITY SHARES THEREAFTER.

BRIEF DESCRIPTION OF THE BUSINESS OF THE COMPANY

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

BID/ISSUE PROGRAMME

ANCHOR PORTION ISSUE OPENS/CLOSES ON: JANUARY 23rd 2026, FRIDAY*

BID/ISSUE OPENS ON: JANUARY 27th 2026, TUESDAY

BID/OFFER CLOSES ON: JANUARY 29th 2026, THURSDAY ^

*Our Company may in consultation with the Book Running Lead Manager, may consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Investor shall Bid on the Anchor investor bidding date i.e. one Working Day prior to the Bid/Offer Opening Date.
^ UPI mandate end time and date shall be at 5:00 pm on the Bid/Issue Closing Date.

THIS ISSUE IS BEING MADE THROUGH BOOK BUILDING PROCESS, IN TERMS OF REGULATION 229(2) OF CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 (THE "SEBI (ICDR) REGULATIONS"), AS AMENDED READ WITH RULE 19(2)(B) OF SECURITIES CONTRACTS (REGULATION) RULES, 1957, AS AMENDED. THE EQUITY SHARES OF THE COMPANY WILL GET LISTED ON EMERGE PLATFORM OF NSE LIMITED. FOR THE PURPOSE OF THE ISSUE, NATIONAL STOCK EXCHANGE OF INDIA LIMITED SHALL BE THE DESIGNATED STOCK EXCHANGE

FOR FURTHER DETAILS, PLEASE REFER TO THE CHAPTER TITLED "ISSUE PROCEDURE" BEGINNING ON PAGE 294 OF THE RED HERRING PROSPECTUS. A COPY OF THE RED HERRING PROSPECTUS WILL BE DELIVERED FOR REGISTRATION TO THE REGISTRAR OF COMPANIES, DELHI REQUIRED UNDER SECTION 26 AND 32 OF THE COMPANIES ACT, 2013.

ALLOCATION OF THE ISSUE

- QIB PORTION: NOT MORE THAN 50.00% OF THE NET ISSUE • INDIVIDUAL INVESTOR PORTION: NOT LESS THAN 35.00% OF THE NET ISSUE
- NON-INSTITUTIONAL PORTION: NOT LESS THAN 15.00% OF THE NET ISSUE • MARKET MAKER PORTION: 2,24,000 EQUITY SHARES OR 5.022% OF THE ISSUE

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE ISSUE, INCLUDING THE RISKS INVOLVED AND NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE ISSUE AVAILABLE IN ANY MANNER.

In accordance with the approval of the Audit committee of our Company, pursuant to their resolution dated January 09th 2026, The above provided price band is justified based on quantitative factors/KPIs disclosed in the "Basis for Issue Price" section beginning on page no.100 of the Red Herring Prospectus vis-à-vis the weighted average cost of acquisition (WACA) of primary and secondary transaction(s) as applicable disclosed in the "Basis for Issue Price" section beginning on page no. 100 of the Red Herring Prospectus and provided below in the advertisement.

RISKS TO INVESTORS

- 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.
- We are exposed to Risk arising from transition in Company's Procurement Model from High Seas Purchase to Front Load Procurement.
- Our factory premises, registered office & corporate office, godown and shop are on rental/lease basis.
- 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.
- 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.
- 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.
- 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.
- The Processing of Raw Cashew nuts involve number of stages and during the process the cashew nuts may get broken.
- 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.
- 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, refer to the section titled Risk Factors beginning on Page 27 of the RHP

Details of suitable ratios of the company for the latest full financial year

1. Basic and Diluted Earnings per Share (EPS) as adjusted for changes in capital

Financial Year	Consolidated	
	Basic/ Diluted EPS	Weighted
Year ended March 31, 2023*	-	-
For the Period ended December 20, 2023	-	-
For the Period ended March 31, 2024	0.85	1
For the Period ended March 31, 2025	4.31	2
Weighted Average	3.16	3
For the Period ended November 30, 2025 (Non-Annualised)	7.01	-

Note: - *The Earnings Per Share (EPS) for the financial year 2023-2024 has been computed for the period from 21st December 2023 to 31st March 2024 only. This is because, during the period from 1st April 2023 to 20th December 2023, and for the entire financial year 2022-2023, the Company operated as a Partnership Firm and did not have any share capital. EPS is thus not applicable for those periods.

- The figures disclosed above are based on the Restated Consolidated Financial Statements of the Company.
 - The face value of each Equity Share is 10/- each.
 - Earnings per Share has been calculated in accordance with AS 20 – "Earnings per Share" issued by the Institute of Chartered Accountants of India.
 - The above statement should be read with Significant Accounting Policies and the Notes to the Restated Financial Statements.
 - Basic Earnings per Share = Net Profit/(Loss) after tax, as restated attributable to equity shareholders / Weighted average number of equity shares outstanding during the year/ period.
 - Diluted Earnings per Share = Net Profit/(Loss) after tax, as restated attributable to equity shareholders / Weighted average number of diluted potential equity shares outstanding during the year/ period.
 - Diluted Earnings per Share = Net Profit/(Loss) after tax, as restated attributable to equity shareholders / Weighted average number of diluted potential equity shares outstanding during the year/ period.
2. Price Earning (P/E) Ratio in relation to the Price Band of 52 to 55 per Equity Share of Face Value of 10/- each fully paid up:
As per Restated Financial Statements

Particulars	(in times)	
	(P/E) Ratio at the Floor Price (i.e.52)	(P/E) Ratio at the Cap Price (i.e.55)
P/E ratio based on the Basic & Diluted EPS, as restated (Consolidated basis) for the Period ended March 31, 2025	12.06	12.76
P/E ratio based on the weighted average Basic & Diluted EPS, as restated (Consolidated basis) for the Period ended March 31, 2025	16.46	17.41

Note: P/E ratio has been computed dividing the price per share by Earnings per Equity Share.

Industry PE	
Particulars	P/E Ratio
Highest	37.89
Lowest	17.21
Average	27.55

3. Net Asset Value (NAV) per Equity Share (Face Value of 10 each).
As per Restated Financial Statements

Financial Year	Consolidated
For the Period ended March 31, 2023	-
For the Period ended December 20, 2023	-
For the Period ended March 31, 2024	₹10.23*
For the Period ended March 31, 2025	₹14.54
For the Period ended November 30, 2025 (Non-Annualised)	₹19.21
NAV per Equity Share after the Issue	
i) At Floor Price	₹30.79
ii) At Cap Price	₹31.85

*The Net Asset Value for the financial year 2023-2024 has been computed for the period from 21st December 2023 to 31st March 2024 only. This is because, during the period from 1st April 2023 to 20th December 2023, and for the entire financial year 2022-2023, the Company operated as a Partnership Firm and did not have any share capital. NAV is thus not applicable for those periods.

Notes:

- The figures disclosed above are based on the Consolidated Financial Statement as Restated of the Company.
- NAV per share = Restated Net worth at the end of the year/period divided by total number of equity shares outstanding at the end of the year.
- Net worth is computed as the sum of the aggregate of paid-up equity share capital, all reserves created out of the profits, securities premium account received in respect of equity shares and debit or credit balance of profit and loss account.
- Issue Price per Equity Share will be determined by our Company in consultation with the Book Running Lead Manager.

4. Return on Net worth (RoNW).

Financial Years Ended On	Consolidated	
	RoNW (%)	Weighted
For the Period ended March 31, 2023	4.81%	1
For the Period ended March 31, 2024	16.03%*	2
For the Period ended March 31, 2025	29.65%	3
Weighted Average	20.97%	6
For the Period ended November 30, 2025 (Non-Annualised)	22.20%	-

* The figures have been calculated on the basis of full year for each period as mentioned.

Note:

- The figures disclosed above are based on the Consolidated Financial Statement as Restated of the Company.
- The RoNW has been computed by dividing restated net profit after tax (excluding exceptional items) with restated Net worth of equity shareholders as at the end of the year/period.
- Weighted average = Aggregate of year-wise weighted RoNW divided by the aggregate of weights i.e. (RoNW x Weight) for each year/Total of weights.

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5. Comparison of accounting ratios with listed Industry peers.4

Name of Company	Total Revenue for the Period Ended*31 March 2025 (In Lakh)	CMP	Face Value(₹)	Basic EPS (₹)	PE Ratio (times)	RoNW (%)	NAV per Share(₹)
NFP Sampoorna Foods Limited	₹ 3,563.67	•	10.00	4.31	•	29.66%	₹14.54
Peer Group*							
KrishnalFood Limited	₹17,323.30	₹230.05	10.00	6.07	37.89	9.99%	₹60.74
Prospect Consumer Products Limited	₹3,099.11	₹72.11	10.00	4.19	17.21	8.95%	₹44.98

*Source: Audited financials for the period ended March 31, 2025 uploaded on their website or Stock Exchange

Notes:

- The figures for our company are based on Restated Consolidated Financial Statements for the year ended March 31, 2025.
- The figures for the Peer Group are based on the Standalone Financial Statements filed for the financial year ended March 31, 2025.
- CMP is the closing prices or the last traded price of respective scripts as on March 31, 2025.
- P/E Ratio has been computed based on their respective closing market price on March 31, 2025 as divided by the Basic EPS as on March 31, 2025.
- Return on Net Worth (%) has been computed by dividing restated net profit after tax (excluding exceptional items) with restated Net worth of equity shareholders as at the end of the year/period.
- Net Asset Value per Equity Share (in ₹) = Restated Net worth at the end of the year/period divided by total number of equity shares outstanding at the end of the year.
- The Issue Price determined by our Company in consultation with the Book Running Lead Manager is justified by our Company in consultation with the Book Running Lead Manager on the basis of the above parameters.
- Key Performance Indicators ("KPI")

(₹in Lakhs, otherwise mentioned)					
Key Financial Performance	November 30, 2025*	March 31, 2025	March 31, 2024 (A)* >	Dec 20, 2023 (B)* >	March 31, 2023
Revenue from Operations ⁽¹⁾	3,687.50	3563.67	599.66	1700.70	1674.68
EBITDA ⁽²⁾	664.28	469.40	56.18	160.40	77.15
EBITDA Margin (%) ⁽³⁾	18.01%	13.17%	9.37%	9.43%	4.61%
PAT	348.71	267.41	14.80	86.91	41.11
PAT Margin (%) ⁽⁴⁾	9.46%	7.50%	2.47%	5.11%	2.46%
Profit after tax growth (%)	30.40%	1706.82%	(82.97)%	111.41%	743.35%
Trade Receivables Turnover Ratio (In times) ⁽⁵⁾	8.42	23.71	2.15	5.37	17.40
Inventory Turnover Ratio (In times) ⁽⁶⁾	2.89	3.73	0.52	2.05	6.84
Trade Payables Turnover Ratio (In times) ⁽⁷⁾	25.98	66.33	15.50	47.95	573.44
Net Capital Turnover Ratio (In times) ⁽⁸⁾	6.38	4.50	0.63	1.97	2.58
Trade Receivables days ⁽⁹⁾	29	16	48	50	21
Inventory days ⁽¹⁰⁾	85	98	197	129	54
Trade Payable days ⁽¹¹⁾	10	6	7	6	1
Return on equity (%) ⁽¹²⁾	28.21%	34.82%	2.58%	12.71%	5.51%
Return on capital employed (%) ⁽¹³⁾	24.71%	40.90%	4.69%	16.21%	7.53%
Debt-Equity Ratio (times) ⁽¹⁴⁾	1.59	1.26	1.35	2.02	-
Working Capital Cycle (days) ⁽¹⁵⁾	104	108	238	173	74
Net fixed asset turnover ratio (times) ⁽¹⁶⁾	3.89	12.71	4.53	13.88	17.72
Current Ratio (times) ⁽¹⁷⁾	1.24	1.42	2.51	2.61	22.24

*Not Annualized

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

> 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:

- Revenue from operation means revenue from sale of the products
- EBITDA is calculated as Profit before tax + Depreciation + Finance Costs- other income
- EBITDA Margin is calculated as EBITDA divided by Revenue from Operations
- PAT Margin is calculated as PAT for the period/year divided by revenue from operations
- Trade receivable turnover is calculated Revenue from operation divided by average trade receivables
- Inventory turnover ratio is calculated Cost of goods sold divided by average inventory
- Trade Payable turnover ratio is calculated by Net Credit Purchase divided by average trade payable
- Net Capital Turnover Ratio is calculated revenue from operations divided by Average working capital (i.e. Total current assets less Total current liabilities)
- Trade receivable days is calculated as average trade receivable divided by revenue from operations multiplied by no. of days for the relevant period.
- Inventory days is calculated as average inventory divided by cost of goods sold multiplied by no. of days for the relevant period.
- Trade payable is calculated as average trade payable divided by Purchases multiplied by no. of days for the relevant period.
- Return on Equity is calculated by Profit for the year divided by average total equity
- Return on Capital Employed is calculated as follows: EBIT divided by Capital employed.
- Debt to Equity ratio is calculated as Total Debt divided by equity
- Working Capital Cycle is defined as Trade receivable days plus inventory days less trade payable days
- Net fixed asset turnover ratio is calculated by dividing net sales by the average fixed assets
- Current Ratio is calculated by dividing Current assets to Current Liabilities

Explanation for KPI metrics

Key Financial Performance	Explanations
Revenue from Operations	Revenue from Operations is used by the management to track the revenue profile of the business and in turn helps to assess the overall financial performance of the Company and volume of the business.
EBITDA	EBITDA provides information regarding the operational efficiency of the business
EBITDA Margin	EBITDA Margin (%) is an indicator of the operational profitability and financial performance of the business
PAT	Profit after tax provides information regarding the overall profitability of the business
PAT Margin	PAT Margin (%) is an indicator of the overall profitability and financial performance of the business
Profit after tax growth	Profit after tax growth provides information regarding the growth of the operational performance for the respective period
Trade Receivables Turnover Ratio	Trade receivables measures how frequently a company converts its accounts receivable into cash over a given period
Inventory Turnover Ratio	Inventory turnover ratio is the number of times a company has sold and replenished its inventory over a specific amount of time
Trade Payables Turnover Ratio	Trade Payable turnover measure the number of times the business is paying off its creditors or suppliers in an accounting period
Net Capital Turnover Ratio	Net Capital Turnover estimates the operating efficiency of a company via its allocation of equity capital
Trade Receivables days	Trade Receivables days is the average number of days required for a company to receive payments from its customers
Inventory days	Inventory days is the average number of days required for a company to convert its inventory into sales
Trade Payable days	Trade Payable days is the average number of days required for a company to pay its suppliers
Return on Equity	Return on equity provides how efficiently the Company generates profits from shareholders' funds
Return on Capital Employed	Return on capital employed provides how efficiently the Company generates earnings from the capital employed in the business
Debt-Equity Ratio	Debt/ Equity Ratio is used to measure the financial leverage of the Company and provides comparison benchmark against peers
Working Capital Cycle	Working Capital Cycle is the time it takes to convert net current assets and current liabilities into cash
Net fixed asset turnover ratio	Net fixed asset turnover ratio is indicator of the efficiency with which the company is able to leverage its assets to generate revenue from operations
Current Ratio	The current ratio is a liquidity ratio that measures the company's ability to pay short-term obligations or those due within one year

7. Disclosures as per clause (9)(K)(4) of Part A to Schedule VI, as applicable.

The average cost of acquisition of Equity Shares for the Promoters is as follows:

Sr. No.	Name of Promoters	No of Equity Shares held	Average Cost of Acquisition (in ₹) *
1.	Mr. Praveen Goel	43,73,513	11.79
2.	Mr. Yash Vardhan Goel	35,63,310	10.83
3.	Mrs. Anju Goel	100	10.00

*As certified by M/s Ajay K Kapoor & Co., Chartered Accountants vide the certificate dated January 09th, 2026 having UDIN 26092423DTHCUA9086.

The weighted average price of acquisition of Equity Shares by our Promoters in last one year is:

Sr. No.	Name of Promoters	No. of Shares acquired in last one year	Weighted Average Cost of Acquisition (in ₹) *
1.	Mr. Praveen Goel	12,61,043	16.21
2.	Mr. Yash Vardhan Goel	4,76,280	16.21
3.	Mrs. Anju Goel	NIL	-

*The weighted average cost of acquisition of Equity Shares by our Promoter have been calculated by taking into account the amount paid by him to acquire and Shares allotted to him divided by number of shares acquired in last One (1) year.

*As certified by M/s Ajay K. Kapoor & Co., Chartered Accountants vide the certificate dated January 09th, 2026 having UDIN 26092423FACWFS3182.

Weighted average cost of acquisition

a. The price per share of our Company based on the primary/ new issue of shares (equity/ convertible securities)

The details of issuance of Equity Shares or convertible securities, excluding shares issued under ESOP/ESOS and issuance of bonus shares, during the 18 months preceding the date of this Red Herring Prospectus, where such issuance is equal to or more than 5% of the fully diluted paid-up share capital of the Company (calculated based on the pre-issue capital before such transaction(s)), in a single transaction or multiple transactions combined together over a span of 30 days is as follows:

Primary Transactions:

Date of Allotment	Nature of Allotment	Name	Category	No of equity shares acquired	Face value (₹)	Issue Price (₹)	Nature of Consideration paid	Total Consideration (₹ in lakhs)
30/06/2025	Preferential allotment basis by virtue of shares swap method	Praveen Goel	Promoter	12,61,043	10	16.21	Other than cash	204.41
30/06/2025	Preferential allotment basis by virtue of shares swap method	Yash Vardhan Goel	Promoter	4,76,280	10	16.21	Other than cash	77.20
30/06/2025	Preferential allotment basis by virtue of shares swap method	Mahesh Chandra Goel	Promoter Group	2,36,805	10	16.21	Other than Cash	38.39
Weighted average cost of acquisition (WACA) Primary issuances (in ₹ per Equity Share)								16.21

*WACA = Total consideration of Primary issuance of equity shares divided by Total No. of equity shares of primary issuance

b) The price per share of our Company based on the secondary sale/ acquisition of shares (equity shares)

There have been no secondary sale/ acquisitions of Equity Shares, where the promoters, members of the promoter group or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts of shares), during the 18 months preceding the date of this Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

ASBA*	Simple, Safe, Smart way of Application- Make use of it!!!!	*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, Investors can avail the same. For details, check section on ASBA below.	Mandatory in Public issue, no cheque will be accepted
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UPI-Now available in ASBA for Individual Investors and Non Individual Investor applying for amount up to Rs. 5,00,000/- applying through Registered Brokers, DP's & RTAs. UPI Bidder also have option to submit the Application directly to the ASBA Bank (SCSBS) or to use the facility of linked online trading, demat and bank account. Investors are required to ensure that the Bank Account used for bidding is linked to their PAN. Bidders must ensure that their PAN is linked with Aadhar and are in compliance with CBDT notification dated February 13, 2020, issued by CBDT and the subsequent press release, including press release dated June 25, 2021 and September 17, 2021 and CBDT circular no. 7 of 2022, dated March 30, 2022 read with press release dated March 28, 2023 and any subsequent press release in this regard.

ASBA has to be availed by all the investors except anchor investors. UPI may be availed by (i) Individual Investors Portion. (ii) Non-Institutional Investors with an application size of up to 5,00,000 in the Non-Institutional Portion. For details on the ASBA and UPI process, please refer to the details given in ASBA form and abridged prospectus and also please refer to the section "Issue Procedure" on page 294 of the Red Herring Prospectus. The process is also available on the website of Association of Investment Bankers of India ("AIBI") and Stock Exchanges and in the General Information Document. ASBA bid-cum-application forms can be downloaded from the websites of Stock Exchanges and can be obtained from the list of banks that is displayed on the website of SEBI at <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=43>, respectively as updated from time to time. The list of UPI apps and banks live on IPO, please refer to the link: www.sebi.gov.in. UPI mechanism may be applied through the SCSBs and mobile applications whose names appear on the website of SEBI, as updated from time to time. AXIS Bank Limited has been appointed as Sponsor Bank, in accordance with the requirements of the SEBI Circular dated November 1, 2018 as amended. For Issue related queries, please contact the BRLMs on their respective email IDs as mentioned below. For UPI related queries, investors can contact NPCI at the toll-free number: 18001201740 and mail id: ipo.upi@npci.org.in.

In case of any revisions in the Price Band, the Bid/ Issue Period will be extended by at least three additional Working Days after such revision of the Price Band,

c) Price per share based on the last five primary or secondary transactions.

Note: Since there were no secondary transactions of equity shares of our Company during the 18 months preceding the date of filing of the Red Herring Prospectus, the information has been disclosed for price per share of our Company based on the last five Primary or secondary transactions (where Promoter /Promoter Group entities or Selling Shareholders or shareholder(s) having the right to nominate director(s) on our Board, are a party to the transaction,) not older than three years prior to the date of filing of this Draft Red Herring Prospectus irrespective of the size of the transaction.

Primary Transactions :

Sr. No.	Transaction	Number of shares (A)	Price per share (B)	Value of shares (C)
1	Subscriber to MOA	51,41,152	10	5,14,11,520
2	Conversion of Loan	10,58,848	10	1,05,88,480
Total	62,00,000	-	6,20,00,000	
Weighted Average Cost (A/C)				10

* This is certified by Ajay K. Kapoor & Company, Chartered Accountant dated January 09th, 2026 having UDIN 26092423FACWFS3182.

d) Weighted average cost of acquisition, floor price and cap price:

Weighted Average Cost of Acquisition				
Types of transactions		Weighted average cost of acquisition (₹ per Equity Shares)	Floor price (i.e. 52/-)	Cap price (i.e. 55 /-)
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity / convertible securities), excluding shares issued under an employee stock option plan/employee stock option scheme and issuance of bonus shares, during the 18 months preceding the date of filing of this Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.		16.21	3.21	3.39
Weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares equity / convertible securities), where promoter / promoter group entities or Selling Shareholders or shareholder(s) having the right to nominate director(s) in our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of filing of this Red Herring Prospectus, where either acquisition or sale is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.		N.A	N.A	N.A

ADDITIONAL INFORMATION FOR INVESTORS

Details of proposed /undertaken pre-issue placements from the DRHP filing date: Our company has not undertaken any Pre-IPO Placements from the DRHP filing date.

Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date: Not Applicable

Shareholding of Promoter / Promoter Group and Additional Top 10 Shareholders of the Company

S. No	Names	Pre- Issue shareholding as at the date of advertisement		Post- Issue shareholding as at allotment n			
		Number of Equity Shares	Share holding (in %)	At the lower end of the price band (₹52)		At the lower end of the price band (₹55)	
				Number of Equity Shares	Share holding (in %)	Number of Equity Shares	Share holding (in %)
	Promoter						
1.	Mr. Praveen Goel	43,73,513	53.50	•	•	•	•
2.	Mr. Yashvardhan Goel	35,63,310	43.59	•	•	•	•
3.	Mrs. Anju Goel	100	Negligible	•	•	•	•
	TOTAL (A)	79,36,923	97.09	•	•	•	•
	Promoter Group						
1.	Mr. Mahesh Chandra Goel	2,36,805	2.90	•	•	•	•
2.	Ms. Nisha Gupta	100	Negligible	•	•	•	•
	TOTAL (B)	2,36,905	2.90	•	•	•	•
	Additional Top 10 Shareholders						
1.	Mr. Anil Kumar Gupta	100	Negligible	•	•	•	•
2.	Mr. Sudhanshu Shekhar Thakur	100	Negligible	•	•	•	•
3.	Mr. Sanjay Kumar Garg	100	Negligible	•	•	•	•
	TOTAL (C)	300	Negligible	•	•	•	•
	GRAND TOTAL (A + B + C)	81,74,128	99.99%	•	•	•	•

BASIS FOR THE ISSUE PRICE

The "Basis for Issue Price" on Page 100 of the offer document has been updated with the above price band. Please refer to the website of the BRLM for the "Basis for Issue Price" updated with the above price band. You can scan the QR code given on the first page of the advertisement for the chapter titled "Basis for Issue Price" on Page 100 of the Red Herring Prospectus.

INDICATIVE TIMELINE FOR THE OFFER

Sequence of Activities	Listing within T+3 days (T is Issue Closing Date)
Application Submission by Investors	Electronic Applications (Online ASBA through 3-in-1 accounts) *For Individual Investor - Up to 4 pm on T Day . Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc.) - Up to 4 pm on T Day . Electronic Applications (Syndicate Non-Individual, Non-Institutional Applications) - Up to 3 pm on T Day .
Bid Modification	Physical Applications (Bank ASBA) - Up to 1 pm on T Day . Physical Applications (Syndicate Non-Individual, Non-Institutional Applications) - Up to 12 pm on T Day and Syndicate members shall transfer such applications to banks before 1 pm on T Day .
Validation of bid details with depositories	From issue opening date up to 4 pm on T Day .
Reconciliation of UPI mandate transactions (Based on the guidelines issued by NPCI from time to time): Among Stock Exchanges -Sponsor Banks - NPCI and NPCI-PSPs/TPAS** - Issuer Banks; Reporting formats of bid information, UPI analysis report and compliance timelines. UPI Mandate acceptance time	On daily basis Merchant Bankers to submit to SEBI, sought as and when. T Day - 4 pm
Issue Closure T Day	T Day - 4 pm for Individual Investor, QIB, NII and other reserved categories
Third party check on UPI applications	On daily basis and to be completed before 11:30 AM on T+1 day
Third party check on Non- UPI applications	On daily basis and to be completed before 11:30 pm on T+1 day
Submission of final certificates: -For UPI from Sponsor Bank -For Bank ASBA, from all SCSBs -For syndicate ASBA UPI ASBA	Before 09:30 pm on T day All SCSBS for Direct ASBA - Before 07:30 pm on T Day Syndicate ASBA - Before 07:30 pm on T Day
Finalization of rejections and completion of basis	Before 6 pm on T+1 day .
Approval of basis by Stock Exchange	Before 9 pm on T+1 day
Issuance of fund transfer instructions in separate files for debit and unblock. For Bank ASBA and Online ASBA - To all SCSBs For UPI ASBA - To Sponsor Bank	Intimation not later than 9:30 am on T+2 day . Completion before 2 pm on T+2 day for fund transfer; Completion before 4 pm on T+2 day for unlocking
Corporate action execution for credit of shares	Initiation before 2 pm on T+2 day Completion before 6 pm on T+2 day
Filing of listing application with Stock Exchanges and issuance of trading notice	Before 7:30 pm on T+2 day
Publish allotment advertisement	On the website of issuer, Merchant Banker and RTI- before 9 pm On T+2 day . In newspaper- on T+3 day but not later than T+4 day
Trading starts T+3 day	T+3 day

Submission of Bids (other than Bids from Anchor Investors):

Bid/Offer Period (except the Bid/Issue Closing Date)	
Submission and Revision in Bids	Only between 10.00 a.m. and 4.00 p.m. (Indian Standard Time ("IST"))
Bid/Issue Closing Date* (i.e. January 29 th , Thursday)	
Submission of Electronic Applications (Online ASBA through 3-in-1 accounts) -For Individual Investors (other than QIBS and Non-Institutional Investors)	Only between 10.00 a.m. and up to 4.00 p.m. IST
Submission of Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA applications)	Only between 10.00 a.m. and up to 4.00 p.m. IST
Submission of Electronic Applications (Syndicate Non-Individual, Non-Institutional Applications)	Only between 10.00 a.m. and up to 3.00 p.m. IST
Submission of Physical Applications (Bank ASBA)	Only between 10.00 a.m. and up to 1.00 p.m. IST
Submission of Physical Applications (Syndicate Non-Individual, Non-Institutional Applications)	Only between 10.00 a.m. and up to 12.00 p.m. IST
Modification/Revision/cancellation of Bids	
Upward Revision of Bids by Individual Investors, QIBS, Non-Institutional Investors categories#	Only between 10.00 a.m. on the Bid/offer Opening Date and up to 4.00 p.m. IST on Bid/offer Closing Date

*UPI mandate end time and date shall be at 4:00 pm on the Bid/Offer Closing Date.

#Individual Investors, QIBs and Non-Institutional Investors can neither revise their bids downwards nor cancel/ withdraw their Bids. On the Bid/Offer Closing Date, the Bids shall be uploaded until: 4.00 p.m. IST in case of Bids by Individual Investors, QIBs and Non-Institutional Investors.

INDICATIVE TIMELINE FOR THE ISSUE

Event	Indicative Dates
Anchor Portion Offer Opens/Closes On	January 23rd, 2026, Friday
Bid/Issue Opening Date	January 27th, 2026, Tuesday
Bid/Issue Closing Date	January, 29th, 2026, Thursday

Continued from previous page...

basis to Mutual Funds only, and the remainder of the Net QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders, including Mutual Funds, subject to valid Bids being received at or above the Issue Price. However, if the aggregate demand from Mutual Funds is less than 5.00% of the Net QIB Portion, the balance Equity Shares available for allocation in the Mutual Fund Portion will be added to the remaining Net QIB Portion for proportionate allocation to QIBs. Further, the SEBI ICDR Regulations read with SEBI ICDR (Amendment) Regulations, 2025, states that not less than 35% of the Net Issue shall be available for allocation to Individual Investors who applies for minimum application size. Not less than 15% of the Net Issue shall be available for allocation to Non-Institutional Investors of which one-third of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than two lots and up to such lots as equivalent to not more than ₹10.00 Lakhs and two-thirds of the Non-Institutional Portion will be available for allocation to Bidders with an application size of more than ₹10.00 Lakhs and under-subscription in either of these two sub-categories of Non-Institutional Portion may be allocated to Bidders in the other sub-category of Non-Institutional Portion. Subject to the availability of shares in non-institutional investors' category, the allotment to each Non-Institutional Investors shall not be less than the minimum application size in Non-Institutional Category and the remaining available Equity Shares, if any, shall be allocated on a proportionate basis in accordance with the conditions specified in this regard in Schedule XIII of the SEBI (ICDR) (Amendment) Regulations, 2025. All Bidders are required to participate in the Issue by mandatorily utilizing the Application Supported by Blocked Amount ("ASBA") process by providing details of their respective ASBA Account (as defined hereinafter) in which the corresponding Bid Amounts will be blocked by the Self Certified Syndicate Banks ("SCSBs") or under the UPI Mechanism, as the case may be, to the extent of respective Bid Amounts. Anchor Investors are not permitted to participate in the Issue through the ASBA process. For details, see "Issue Procedure" on page 294 of this Red Herring Prospectus.

Bidders/ Applicants should note that on the basis of PAN, DP ID and Client ID as provided in the Bid cum Application Form, the Bidders/Applicants may be deemed to have authorized the Depositories to provide to the Registrar to the Issue, any requested Demographic Details of the Bidders/ Applicants as available on the records of the depositories. These Demographic Details may be used, among other things, for or unblocking of ASBA Account or for other correspondence(s) related to an Issue. Bidders/Applicants are advised to update any changes to their Demographic Details as available in the records of the Depository Participant to ensure accuracy of records. Any delay resulting from failure to update the Demographic Details would be at the Applicants' sole risk. Bidders /Applicants should ensure that PAN, DP ID and the Client ID are correctly filled in the Bid cum Application Form. The PAN, DP ID and Client ID provided in the Bid cum Application Form should match with the PAN, DP ID and Client ID available in the Depository database, otherwise, the Bid cum Application Form is liable to be rejected. Bidders/Applicants should ensure that the beneficiary account provided in the Bid cum Application Form is active. Investors must ensure that their PAN is linked with AADHAR and are in compliance with CDDT notification dated February 13, 2020 and press release dated June 25, 2021.

CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS: For information on the main objects and other objects of our Company, see "Our History and Certain Corporate Matters" on page 168 of the Red Herring Prospectus and Clause III of the Memorandum of Association of our Company. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section "Material Contracts and Documents for Inspection" on page 334 of the Red Herring Prospectus

LIABILITY OF MEMBERS AS PER MOA: The Liability of the members is limited and this liability is limited to the amount unpaid, if any, on the shares held by them.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: The Authorized share Capital of the Company is ₹1430.00 Lakhs divided into

1,43,00,000 Equity Shares of Rs. 10 each and. For details of the Capital Structure, see "Capital Structure" on the page 72 of the Red Herring Prospectus. The subscribed and paid-up share capital of the Company before the issue is 817.41 Lakhs divided into 81,74,128 Equity Shares of Rs. 10 each. For details of Capital Structure, see section titled "Capital Structure" on page 72 of the Red Herring Prospectus.

NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM: Given below are the names of the signatories of the Memorandum of Association of the Company and the number of Equity Shares subscribed for by them at the time of signing of the Memorandum of Association of our Company. Mr. Praveen Goel subscribed to 20,53,622 equity shares, Mr. Yashvardhan Goel Subscribed 30,87,030 Equity Shares, Mrs. Anju Goel, Ms. Nisha Gupta, Mr. Anil Kumar Gupta , Mr. Sudhanshu Shekhar Thakur ,Mr. Sanjay Kumar Garg, Subscribed 100 Equity Shares each. For details of the main objects of the Company as contained in the Memorandum of Association, see "Our History and Corporate Structure" on page 168 of the Red Herring Prospectus. For details of the share capital and capital structure of the Company see "Capital Structure" on page 72 of the Red Herring Prospectus.

LISTING: The Equity Shares issued through the Red Herring Prospectus are proposed to be listed on the Emerge Platform of NSE Limited ("NSE"). Our Company has received an 'in-principle' approval from the NSE for the listing of the Equity Shares pursuant to a letter dated December 11, 2025. For the purpose of the Issue, the Designated Stock Exchange shall be NSE Limited (NSE). A signed copy of the Red Herring Prospectus has been delivered for registration to the ROC on 19th January 2026 and Prospectus shall be delivered for filing to the RoC in accordance with Section 26(4) of the Companies Act, 2013. For details of the material contracts and documents available for inspection from the date of the Red Herring Prospectus up to the Bid/ Issue Closing Date, see "Material Contracts and Documents for Inspection" on page 335 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI"): Since the Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus has been filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire Disclaimer Clause of SEBI on page 269 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF NSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by NSE EMERGE ("EMERGE Platform of NSE") should not in any way be deemed or construed that the contents of the Issue document or the price at which the equity shares are offered has been cleared, solicited or approved by NSE, nor does it certify the correctness, accuracy or completeness of any of the contents of the Offer document. The investors are advised to refer to the Issue document for the full text of the Disclaimer clause pertaining to NSE.

CREDIT RATING: This being a public issue of equity shares, no credit rating is required.

TRUSTEES: This being an issue of Equity shares, appointment of Trustees is not required.

IPO GRADING: Since the Issue is being made in terms of Chapter IX of the SEBI ICDR Regulations, there is no requirement of appointing an IPO Grading agency.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of the Issuer and this Issue, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to 'Risk Factors' on page 27 of the Red Herring Prospectus.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
<div>3DIMENSION CAPITAL SERVICES LIMITED K-37A, Basement, Kailash Colony, Near Kailash Colony Metro Station, New Delhi-110048 Telephone: 011-40196737 E-mail id: info@3dcsli.com Website: www.3dcsli.com Investor Grievance e-mail ID: grievance@3dcsli.com Contact Person: Mr. Rhytham Kapoor/ Mr. Pankaj Khetan SEBI Registration Number: INM000012528 CIN: U65923DL2001PLC113191</div>	<div>SKYLINE FINANCIAL SERVICES PRIVATE LIMITED D-153 A, 1st Floor Okhla Industrial Area, Phase-I New Delhi – 110020 Delhi, India Tel No.: 011-26812682-83 Website: www.skylinerta.com E-Mail: virenr@skylinerta.com Investor Grievance Email: grievances@skylinerta.com SEBI Reg. No.: INR000003241 Contact Person: Anuj Rana</div>	<div>NFP SAMPOORNA FOODS LIMITED Ground Floor B-3A & B-3B, Plot No 70, Najafgarh Road Industrial Area, Rama Road, New Delhi-110015. Ph. No.: +91-9643829587; Web site: www.sampoornanuts.com Email: compliance@sampoornanuts.com Contact Person : Ms. Babi</div> <div>Investors can contact the Company Secretary and Compliance Officer or the BRLM or the Registrar to the Issue in case of any pre-issue or post-issue related problems, such as non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account and refund orders, etc.</div>
AVAILABILITY OF RED HERRING PROSPECTUS: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus is available on the website of the SEBI at www.sebi.gov.in , website of the Company at www.sampoornanuts.com for the website of the BRLM to the Issue at: www.3dcsli.com , the website of NSE at www.nseindia.com , respectively.		
AVAILABILITY OF ABRIDGED PROSPECTUS: A copy of the Abridged Prospectus shall be available on the website of the Company, BRLM and NSE at www.sampoornanuts.com , www.3dcsli.com and www.nseindia.com .		
AVAILABILITY OF BID-CUM-APPLICATION FORMS: Bid-Cum-Application forms can be obtained from the Registered Office of the Company, BRLM and the Registered Brokers, RTAs and CDPs participating in the Issue. Bid-cum-application Forms will also be available on the website of NSE EMERGE and the designated branches of SCSBs, the list of which is available at websites of the stock exchanges and SEBI.		
Application Supported by Blocked Amount (ASBA): All Applicants (other than Applicants using the UPI mechanism) shall mandatorily participate in the Issue only through the ASBA process. ASBA Applicants (other than Applicants using the UPI mechanism) must provide bank account details and authorisation to block funds in the relevant space provided in the Application Form and the Application Forms that do not contain such details are liable to be rejected.		
ESCROW COLLECTION BANK/ REFUND BANK/ PUBLIC ISSUE ACCOUNT BANK: Kotak Mahindra Bank Limited		
SPONSOR BANK: Kotak Mahindra Bank Limited		
UPI: UPI Bidders can also Bid through UPI Mechanism.		
All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Red Herring Prospectus.		

On behalf of Board of Directors
FOR, NFP SAMPOORNA FOODS LIMITED
Sd/-
Ms. Babi
Company Secretary & Compliance Officer

Place: New Delhi
Date : 19th January 2026

Disclaimer: NFP Sampoorna Foods Limited is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public offer of its Equity Shares and has filed the RHP with the Registrar of Companies, Delhi on January 19, 2026 and thereafter with SEBI and the Stock Exchange. Full copy of the Red Herring Prospectus is available on the website of the SEBI at www.sebi.gov.in, website of the Company at www.sampoornanuts.com, the website of the BRLM to the Issue at: www.3dcsli.com, the website of NSE at www.nseindia.com, respectively. Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, please refer to the RHP including the section titled "Risk Factors" beginning on page 27 of the Red Herring Prospectus.
The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended or any state securities laws in the United States, and unless so registered, and may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act, 1933 and in accordance with any applicable U.S. State Securities laws. The Equity Shares are being issued and sold outside the United States in 'offshore transactions' in reliance on Regulation "S" under the Securities Act, 1933 and the applicable laws of each jurisdiction where such issues and sales are made. There will be no public offering in the United States.

CANARA ROBECO
Mutual Fund

CANARA ROBECO ASSET MANAGEMENT COMPANY LIMITED

CIN: L65900MH1993PLC071003
Registered and Corporate Office: Construction House, 4th Floor, 5, Walchand Hirachand Marg, Ballard Estate, Mumbai – 400 001, Maharashtra, India.
Tel: +91 22 6658 5000; E-mail: Secretarial@canararobeco.com; Website: <https://www.canararobeco.com>

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	December 31, 2025	September, 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	Un-audited	Un-audited	Un-audited	Un-audited	Audited	Audited
1. INCOME						
(1) Revenue from operations	10,977.01	10,392.34	9,599.98	31,074.11	26,328.92	36,454.51
(2) Other Income -						
(i) Net Gain On Fair Value Changes	1,155.11	372.92	61.99	3,930.15	3,960.25	3,914.99
(ii) Other Income	14.24	35.62	3.40	76.84	15.35	30.03
(iii) Total Other Income (i)+(ii)	1,169.35	408.54	65.39	4,006.99	3,975.60	3,945.02
Total Income	12,146.36	10,800.88	9,665.37	35,081.10	30,304.52	40,399.53
2. EXPENSES						
(1) Finance cost	50.60	50.44	42.09	147.45	129.25	171.31
(2) Employee benefits expense	3,279.42	2,570.25	1,982.99	8,335.86	6,219.44	8,852.00
(3) Depreciation & amortisation expenses	196.60	178.31	129.46	544.71	364.21	502.54
(4) Other expenses	1,571.06	1,396.68	1,080.50	4,411.53	3,658.35	5,109.39
Total Expenses	5,097.68	4,195.68	3,235.04	13,439.55	10,371.25	14,635.24
3. PROFIT BEFORE TAX (1-2)	7,048.68	6,605.20	6,430.33	21,641.55	19,933.27	25,764.29
4. TAX EXPENSES						
(1) Current tax	1,834.00	1,772.00	1,832.00	5,234.00	4,650.00	6,371.00
(2) Deferred tax	(60.69)	(38.11)	(187.43)	163.21	385.69	322.85
Total Tax Expenses	1,773.31	1,733.89	1,644.57	5,397.21	5,035.69	6,693.85
5. PROFIT AFTER TAX (3-4)	5,275.37	4,871.31	4,785.76	16,244.34	14,897.58	19,070.44
6. OTHER COMPREHENSIVE INCOME						
(i) Items that will not be reclassified to profit or loss						
Remeasurement gain/(loss) of the Defined Benefit Plans	65.01	(57.28)	(104.38)	(49.55)	(32.92)	(35.80)
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss						
Tax on Remeasurements of the Defined Benefit Plans	(16.36)	14.41	(9.70)	12.47	8.28	9.01
Total Other Comprehensive Income (Net of Tax)	48.65	(42.87)	(114.08)	(37.08)	(24.64)	(26.79)
7. TOTAL COMPREHENSIVE INCOME (5+6)	5,324.02	4,828.44	4,671.68	16,207.26	14,872.94	19,043.65
Earning Per Equity Share(Face Value of ₹ 10 each) not annualised						
Basic	2.65	2.44	2.40	8.15	7.47	9.56
Diluted	2.65	2.44	2.40	8.15	7.47	9.56
Paid-up Equity Share Capital (Face Value of ₹ 10)	19,941.74	19,941.74	19,941.74	19,941.74	19,941.74	19,941.74
Other Equity (excluding revaluation reserve) as at March 31						40,063.81

- Notes:**
- The financial results of Canara Robeco Asset Management Company Limited (the 'Company') have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 - Interim Financial Reporting, notified under Section 133 of the Companies Act, 2013, read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
 - The above financial results for the quarter and nine months ended December 31, 2025, which have been subjected to a Limited Review by the Statutory Auditors of the Company, have been reviewed by the Audit Committee of the Board of Directors and subsequently approved by the Board of Directors at its meeting held on January 20, 2026, in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
 - The Company is in the business of providing asset management services to the schemes of Canara Robeco Mutual Fund and advisory services to clients. The Company's financial results are largely reflective of the asset management business, and accordingly there are no separate reportable segments as per Ind AS 108 - Operating Segment.
 - During the quarter ended December 31, 2025, the Company has completed the Initial Public Offering (IPO) - Offer for Sale (OFS) of 4,98,54,357 equity shares with a face value of ₹10 and listed on both the National Stock Exchange (NSE) and the Bombay Stock Exchange (BSE) on October 16, 2025.
 - During the period ended December 31, 2025, the Company had declared and paid a final dividend of ₹ 1.50 per equity share (face value of ₹ 10 each) for the year ended March 31, 2025, as approved by its Board of Directors at the meeting held on May 05, 2025. The same has also been approved by the Shareholders of the Company at the Annual General Meeting held on July 28, 2025.
 - During the period ended December 31, 2025, the Company had declared an interim dividend of ₹ 1.50 per equity share (face value of ₹ 10 each) for the year ended March 31, 2026, as approved by its Board of Directors at the meeting held on December 16, 2025.
 - Effective 21 November, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four labour Codes collectively referred to as the 'New Labour Codes'. The Company has presented its financial results for the quarter and nine months ended December 31, 2025, after considering the impact of the aforesaid 'Labour Codes', based on an independent actuarial valuation. The Government is in the process of notifying related rules to the 'New Labour Codes' and the impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
 - The figures for the corresponding quarter ended December 31, 2024, as reported in the results, have been approved by the Company's Board of Directors but have not been subjected to limited review since the requirement of submission of quarterly financial results is applicable to the listing of equity shares of the Company from the quarter ended September 30, 2025.
 - The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable.
 - The above result has been approved by the Board of Directors in the meeting held on January 20, 2026.



For and on Behalf of the Board of Directors of
CANARA ROBECO ASSET MANAGEMENT COMPANY LIMITED
Sd/-
Rajnish Narula
Managing Director & Chief Executive Officer
DIN: 03607363
Date: January 20, 2026
Place: Mumbai

Scan the QR code to view the Financial Result

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POST-OFFER ADVERTISEMENT FOR THE ATTENTION OF THE EQUITY SHAREHOLDERS OF
AVISHKAR INFRAREALTY LIMITED
CIN: L65910MH1983PLC031230
Registered Office: Unit No. 301 Nestor Court ADJ to Vinayak Chs Baji, Prabhu Deshpande Marg Pond Gavthan, Vile Parle (West), Mumbai, Maharashtra, India, 400056. Tel. No. +91- 7276080909; E-mail: compliance.joyreality@gmail.com; Website: www.avishkardevelopers.com

IN TERMS OF REGULATION 18(12) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011, AND SUBSEQUENT AMENDMENTS THEREOF.
This Post Offer Advertisement is being issued by Kunvarji Fintstock Private Limited ("Manager to the Offer") on behalf of Mr. Niraj Harasukhlal Sanghavi ("Acquirer") and Ms. Nishra Niraj Sanghvi, Ms. Naysha Niraj Sanghvi, and M/s. Kenilworth Consultancy Services LLP ("Persons Acting in Concert" or "PAC") in connection with the Open Offer made by the Acquirer to acquire 58,24,853 (Fifty-Eight Lakhs Twenty-Four Thousand Eight Hundred and Fifty-Three) Equity Shares having a Face Value of ₹10.00/- each ("Equity Shares") of the Target Company at ₹ 16.20/- per Equity Share, representing 26.00% of the Expanded Voting Share Capital of the Target Company ("Offer"), in compliance with Regulation 18(12) of Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, and subsequent amendments thereof. The Detailed Public Statement ("DPS") with respect to the aforementioned Open Offer was made on September 12, 2025, in The Financial Express - English edition, Jansatta - Hindi Edition and Pratahkal - Marathi edition.


1.	Name of the Target Company	: Avishkar Infra Realty Limited
2.	Name of the Acquirer and PAC	: Mr. Niraj Harasukhlal Sanghavi ("Acquirer") and Ms. Nishra Niraj Sanghvi, Ms. Naysha Niraj Sanghvi, M/s. Kenilworth Consultancy Services LLP ("PAC")
3.	Name of the Manager to the Offer	: Kunvarji Fintstock Private Limited
4.	Name of the Registrar to the Offer	: Purva Share Registry (India) Private Limited
5.	Offer details	
a.)	Date of opening of the Offer	: December 23, 2025
b.)	Date of closing of the Offer	: January 06, 2026
6.	Date of completion of payment of consideration and communication of Rejection/Acceptance	: January 20, 2026

Details of Acquisition:

Sr.	Particulars	Proposed in the Letter of Offer	Actuals
1.	Offer Price (in Rs.)	₹ 16.00/- (Rupees Sixteen Only)	₹ 16.20/- (Sixteen Rupees and Twenty Paise Only)
2.	The aggregate number of Shares tendered	58,24,853 Equity Shares	61,320 Equity Shares
3.	The aggregate number of Shares accepted	58,24,853 Equity Shares	61,320 Equity Shares ⁽¹⁾
4.	Size of the offer (the number of Equity Shares multiplied by the Offer Price per Equity Share)	₹ 9,31,97,648/- (Rupees Nine Crore Thirty one Lakh Ninety Seven Thousand Six Hundred Forty Eight Only)	₹ 9,93,384/- (Rupees nine lakh ninety three thousand three hundred eighty-four only)
5.	Shareholding of the Acquirer and PAC before Public Announcement		
• Number		60,28,645 ⁽²⁾	60,28,645
• % of Equity Share Capital		26.91%	26.91%
6.	Shares agreed to be acquired by way of a Share Purchase Agreement ("SPA")		
• Number		Not Applicable	Not Applicable
• % of Equity Share Capital		Not Applicable	Not Applicable
7.	Shareholding of the Acquirer and PAC post-acquisition by way of Open Offer		
• Number		1,18,53,498	60,89,965 ⁽³⁾
• % of Equity Share Capital		52.91%	27.18%
8.	Shares acquired after Detailed Public Statement ("DPS")		
• Number		Nil	Nil
• % of Equity Share Capital		Nil	Nil
• Price of the Shares Acquired		Not Applicable	Not Applicable
		Pre Offer	Post Offer
Detail		No. of Shares	% of Equity Share Capital
Pre & Post offer Shareholding of the Acquirer and PAC		60,28,645 ⁽²⁾	26.91%
Pre & Post offer shares held by existing Promoter/Promoter group		77,71,431	34.69%
		77,71,431	34.69%
10.		Pre Offer	Post Offer
Detail		No. of Shares	% of Equity Share Capital
Pre & Post offer Shareholding of the Other Public		86,03,204	38.40%
		85,41,884	38.13%

⁽¹⁾ Out of the total 61,320 tendered Equity Shares, 49,320 were in dematerialized form and 12,000 were in physical form.
⁽²⁾ 61,320 Equity Shares were validly tendered and accepted in the Open Offer. As a result, the acquirer, together with the PAC, now holds a total of 60,89,965 equity shares in dematerialized form.
⁽³⁾ The Acquirer together with PAC holds 60,28,645 (Sixty Lakh Twenty-Eight Thousand Six Hundred Forty-Five) Equity Shares carrying voting rights representing 26.91% of the Paid-up Equity Share Capital of the Target Company. The Acquirer and PAC accept full responsibility for the information contained in this Post Offer Advertisement and also for the obligations under SEBI (SAST) Regulations, 2011.
A copy of this Post Offer Advertisement will be available on the websites of SEBI and BSE Limited.
Capitalized terms used in this advertisement, but not defined herein, shall have the same meanings assigned to such terms in the Letter of Offer dispatched on December 12, 2025.

ISSUED BY THE MANAGER TO THE OFFER ON BEHALF OF THE ACQUIRER AND PAC

**KUNVARJI**
Let's Grow Together

Name: Kunvarji Fintstock Private Limited
Registered Office Address: Block B, First Floor, Siddhi Vinayak Towers, Off S. G. Highway Road, Mouje Makarba, Ahmedabad, Gujarat – 380051.
Corporate Office Address: 905-907, Sakar-V, B/h. Natraj Cinema, Ashram Road, Ahmedabad, Gujarat – 380009.
Contact No.: +91 79 6666 9000
Website: www.kunvarji.com/merchant-banking/
SEBI Reg. No.: INM000012564
Contact Person: Mr. Devesh Khandelwal
Email Id: mb@kunvarji.com
Investor Grievance ID: mb.investorgrievances@kunvarji.com

Date: 21-01-2026
Place: Mumbai

For and on behalf of the Acquirer and PAC
Mr. Niraj Harasukhlal Sanghavi