



# NFP Sampoorna Foods Limited

Formerly Known as NUT & FOOD PROCESSOR

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

Date: July 06, 2026

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

NSE SYMBOL: NFPSAMPOOR  
ISIN: INE0T1501010

Subject: Submission of Investor Presentation for the Investor Conference "Earnings Conference Call Invite - H2 & FY26"

Ref.: SEBI Circular: HO/49/14/14(7)2025CFD-POD2/1/3762/2026 dated 30th January 2026

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Investor Presentation to be made at Investor Conference, "Earnings Conference Call Invite - H2 & FY26" scheduled to be held on 06<sup>th</sup> July, 2026.

Further, a copy of the said Investor Presentation is also enclosed as Annexure A

The said presentation will also be uploaded on the website of the Company:  
<https://www.sampoornanuts.com/board-of-directors/investor>

Kindly take the above information on your record.

Thanking you,

Yours faithfully

For NFP Sampoorna Foods limited

Yash Vardhan Goel  
Managing Director  
DIN: 10425908

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

CIN: L10793DL2023PLC455908

E-Mail: [processornutandfood2019@gmail.com](mailto:processornutandfood2019@gmail.com)

Telephone No. 011-45007355

Website: [www.sampoornanuts.com](http://www.sampoornanuts.com)  
[connect@sampoornanuts.com](mailto:connect@sampoornanuts.com)



**NFP Sampoorna Foods Ltd**

**FY26  
Investor Presentation**



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# COMPANY

## Overview

**NFP Sampoorna Foods Limited** operates an integrated dry-fruit platform covering sourcing, importing, in-house processing, grading, packaging, and **pan-India distribution**. its diversified portfolio includes cashew nuts, makhana (fox nuts), almonds, walnuts, pistachios (pista), trail mix, raisins (kishmish), munakka, dry dates (chuhara), black pepper, and watermelon seeds, serving **B2B, B2C, & institutional customers**.

Direct sourcing from Africa and domestic importers ensures quality, supply security, and cost efficiency, while in-house processing enhances value. A dedicated outlet in **Khari Baoli, Delhi supports steady demand through direct market access**.

The June 2025 acquisition of Yashvardhan Food Industries Private Limited strengthened capacity, backward integration, and margin expansion.

Presently, the company sells cashew nut shell, a raw cashew byproduct with strong industrial demand, and is **setting up oil extraction to add value. Machinery has been ordered, with commercial production expected from August 2026**, while the remaining high-calorific waste will be sold to energy furnace units.





**5+**

Years of Experience



**B2B, B2C & B2G**

Business Model



**11**

No. of Products



**Northern and  
Western India**

Presence



**71**

No. of Machines



**140**

No. of Employees



**Certifications**

FSSAI, 2006  
ISO 9001:2015  
ISO 22000:2018



**FY26 (In ₹ lakhs)**

Revenue – 5,115.20  
EBITDA – 933.18  
PAT – 452.58





**Cashew nuts**



**Makhana (Fox Nuts)**



**Almonds**



**Walnuts**



**Pistachios (Pista)**

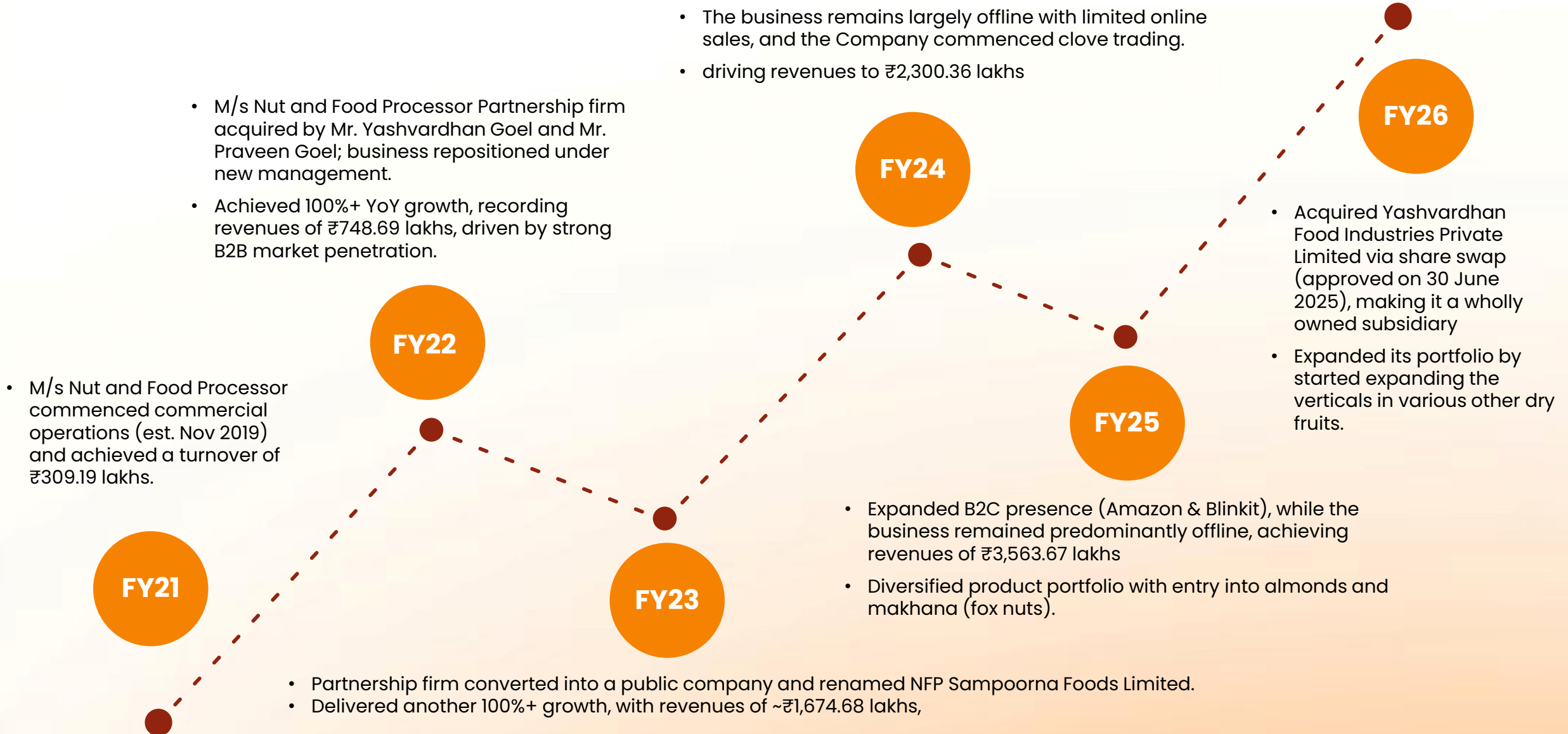


**Trail mix**



**Raisins (Kishmish)**

# MAJOR MILESTONES



## Mr. Praveen Goel

Chairman & Non-Executive Director



- 29+ years of entrepreneurial and operational experience
- Bachelor of Commerce, University of Delhi (1994)
- Expertise: Food processing, logistics, coal trading, building materials, e-business, operations management, and strategic leadership

## Mr. Yash Vardhan Goel

Managing Director



- 6+ years of entrepreneurial and operational experience
- Bachelor of Commerce, Kalinga University, Raipur (2020)
- Expertise: Food processing, logistics, international trade, supply chain management, business expansion, sales growth, process optimization, and relationship management

## Mrs. Anju Goel

Whole-time Director



- ~4 years of business and management experience
- Bachelor of Commerce, University of Calcutta (1998)
- Expertise: Operations management, project management, business development, sales support, customer relationship management, and presentation skills

## Mrs. Priyanka Poddar

Independent Director



- 3 years of experience as a Board Director and Company Secretary
- Bachelor of Commerce; Qualified Company Secretary
- Expertise: Corporate governance, regulatory compliance, company procedures, investment optimization, financial oversight, spending management, and operational efficiency

## Mr. Ankur Sharma

Independent Director



- ~12 years across finance and human resources
- Master of Business Administration, ICFAI University, Dehradun (2010)
- Expertise: Financial management, strategic planning, organizational management, human resources, leadership, and corporate governance

# BRIEF PROFILE OF KEY MANAGERIAL PERSONNEL



## Mr. Yash Vardhan Goel

Managing Director



- Mr. Yash Vardhan Goel (26), Promoter and Managing Director, holds a B.Com from Kalinga University (2020)
- He has 6+ years of experience in food processing, logistics, and international trade, and acquired NFP Sampoorna Foods Limited in 2021
- He has driven growth, expanded North India presence, and strengthened operations with a focus on strategy, execution, and quality.

## Mrs. Anju Goel

Whole-time Director



- Ms. Anju Goel (49), Whole-Time and Executive Director, holds a B.Com from the University of Calcutta (1998).
- She has 4+ years of business experience
- She brings expertise in project management and business development, with strengths in execution, adaptability, and relationship building

## Mr. Anil Kumar Gupta

Chief Financial Officer



- Mr. Anil Kumar Gupta has nearly 20 years of experience in accounting and finance and is an Associate Member of the Institute of Company Secretaries (since 2019)
- He holds a B.Com from the University of Delhi and has held senior finance roles at BPTP Limited and Fedders Lloyd Corporation Ltd

## Ms. Babli

Company Secretary and Compliance Officer



- Ms. Babli is an Associate Member of ICSI (qualified in 2023) with an M.Com and B.Com (Hons.) from Maharshi Dayanand University and LLB Qualified.
- She has 1.5 years of experience in corporate secretarial practice, with expertise in incorporations, compliances, secretarial audits, due diligence, ESOPs, and FEMA matters.

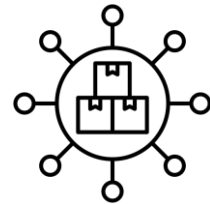
## Experienced Promoters

Led by an experienced and forward-looking promoter team with strong expertise in food processing, logistics, and trade, enabling effective execution, risk management, and long-term value creation.



## High Demand with Long Shelf Life

Dry fruits benefit from low perishability and long shelf life, supporting stable inventory management, predictable sales, and steady demand across daily consumption, gifting, and festive seasons.



## Direct Procurement Network

Direct sourcing from Africa (cashews), Bihar (foxnuts), and licensed Delhi NCR importers (almonds), ensuring competitive pricing, traceability, quality control, and consistent supply.

## Strong Client Relationships

Built on consistent quality, timely delivery, and reliable execution, resulting in high repeat orders, long-term partnerships, and strong brand trust.

# BUSINESS

## Overview






**Available On**

[Amazon Link](#)


[Own Website](#)



**Available On**

[Amazon link](#)

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**Available On**

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# RANGE OF PRODUCT GRADES



Product Category	Sub-Category	Grade	Price Range (₹ per kg)
<b>Cashews -Wholes</b>	Premium	W180	1,300 – 1,500
		A180	1,200 – 1,400
		SW180	1,000 – 1,150
	Large	W240	1,200 – 1,400
		A240	1,000 – 1,200
		SW240	900 – 1,050
	Medium	W320	900 – 1,000
		A320	800 – 900
		SW320	900 – 1,050
	Small	W400	800 – 900
		A400	700 – 800
		SW400	600 – 700
	Mixed	DW	500 – 600
OW		600 – 750	

Product Category	Sub-Category	Grade	Price Range (₹ per kg)
<b>Cashews – Splits</b>	Jumbo Halves	JH	800 – 900
		JH-1	700 – 800
		JH-2	600 – 700
	Large Pieces	JK	750 – 850
		JK-1	650 – 750
		JK-2	600 – 700
		LWP	700 – 800
		LWP-1	600 – 700
		LWP-2	550 – 650
	Small Pieces	SWP	650 – 750
		SWP-1	550 – 650
		SWP-2	500 – 600
	Baby Bits	BB	550 – 650
		BB-1	400 – 500
		BB-2	300 – 450

# RANGE OF PRODUCT GRADES

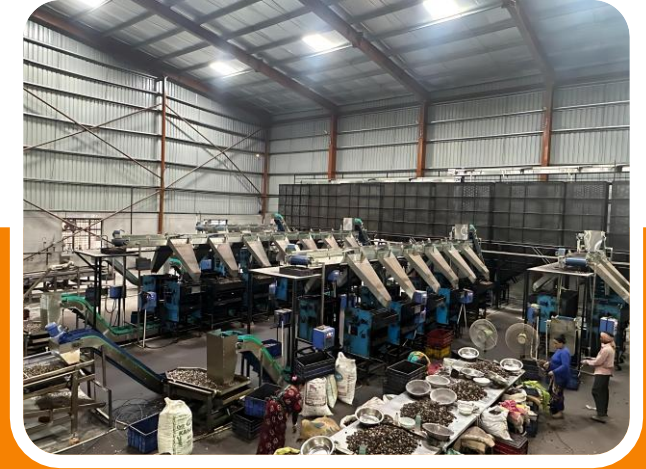


Product Category	Sub-Category	Grade	Price Range (₹ per KG)
<b>Makhana (Fox Nuts)</b>	Small	4 Suta Mix	₹700 – ₹750
	Small	5 Suta	₹850 – ₹900
	Medium	5 Suta Handpicked	₹1,000 – ₹1,050
	Large	6 Suta	₹1,200 – ₹1,250
	Jumbo (Premium)	6 Suta Handpicked	₹1,350 – ₹1,400

Product Category	Sub-Category	Grade	Price Range (₹ per KG)
<b>California Almonds</b>	Small	Carmel	₹600 – ₹630
	Medium	Independent	₹650 – ₹680
	Large	Non Pareil	₹780 – ₹820
	Jumbo (Premium)	Sanora	₹920 – ₹950

Product Category	Sub-Category	Grade	Price Range (₹ per KG)
<b>Walnut Kernels</b>	28-30	Chile	₹950 – ₹1050
	30-32	Chile	₹1050 – ₹1150
	32-34	Chile	₹1150 – ₹1250
	34-36	Chile	₹1250 – ₹1400

# FOUNDATION OF PROCESSING EXCELLENCE



# THE CRAFT OF CASHEW VALUE CREATION

Procurement of Raw Cashew Nuts (RCN)



02

Weighting & Grading



04

Cooling Facility



06

01



Storage in Warehouse

03



Steaming & Boiling of Raw Cashew Nuts

05



Cutting of RCN in Shelling Machine (Deshelling)

# THE CRAFT OF CASHEW VALUE CREATION

Drying Before Dispatch



Manually Grading the Kernels by Labour



Moisture & Peeling



13

11

09

07

12

10

08

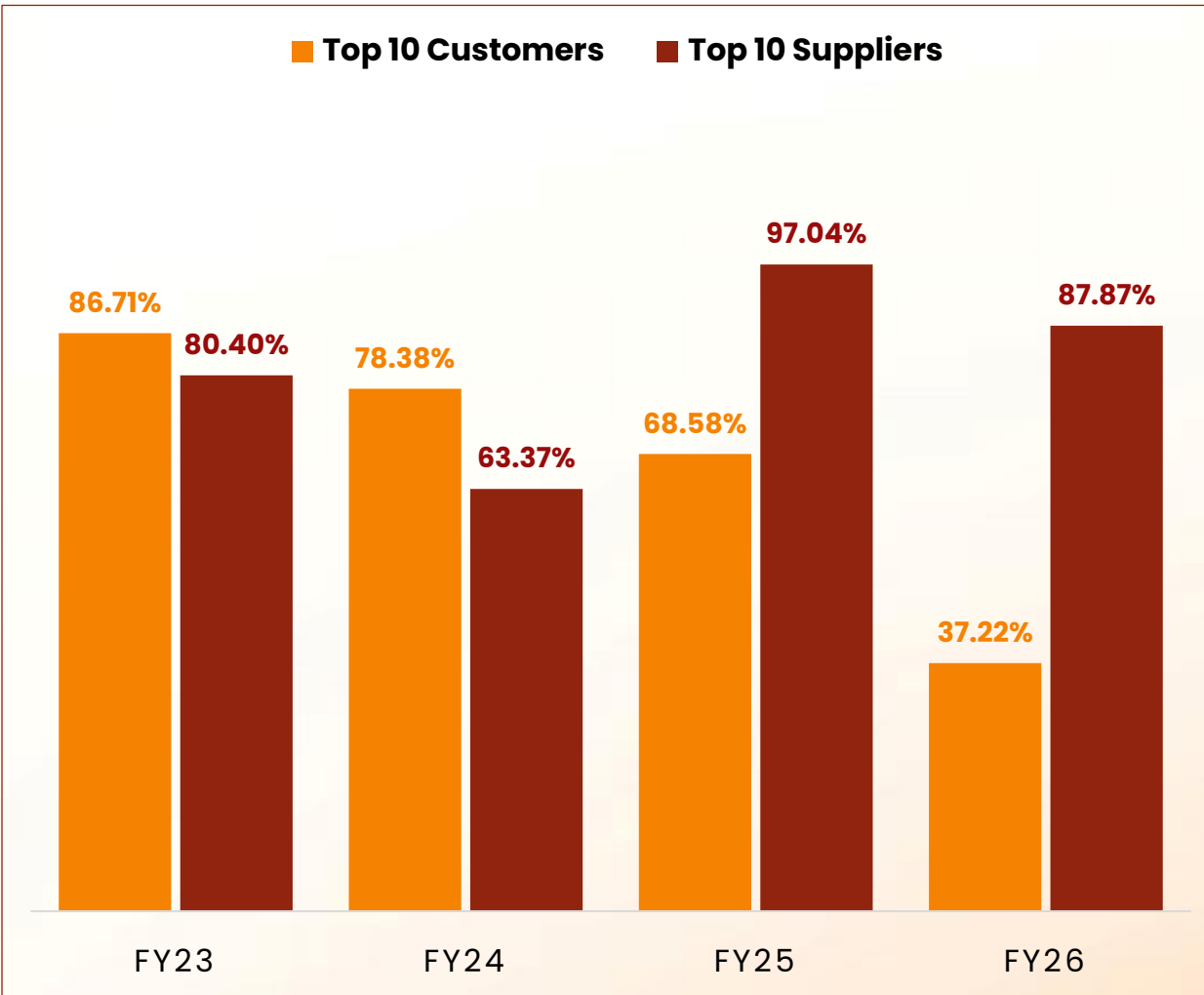


Packing & Ready For Dispatch

Quality Control

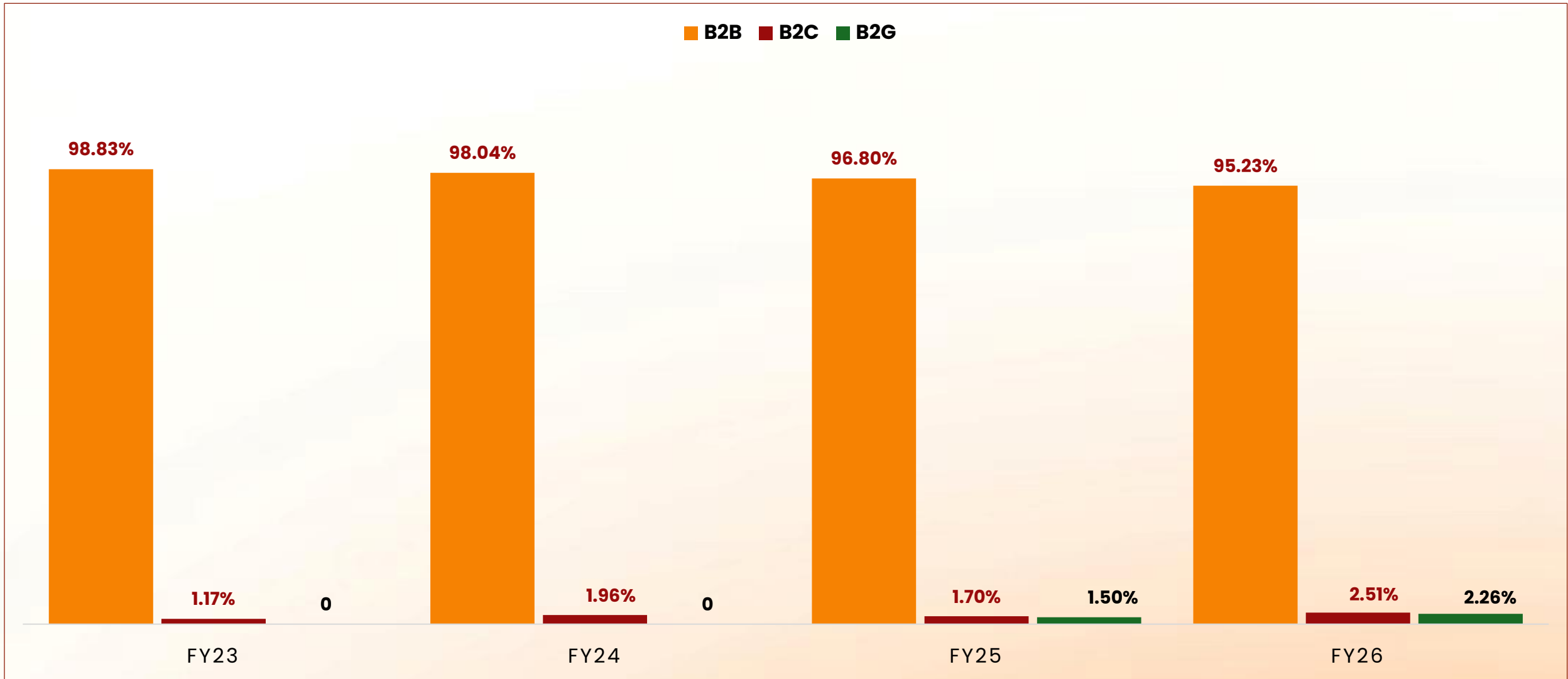
Sorting the Kernels Using Colour Sortex & Size Sortex

Drying Facility



- **Top-10 customer share reduced from 86.71% in FY23 to 37.22% in FY26**, indicating effective customer **diversification supported by B2G and B2C expansion**.
- **Top-10 supplier share increased from 80.40% in FY23 to 87.87% in FY26**, driven by strategic consolidation and bulk direct sourcing from African farms, ensuring quality, supply stability, and better margins
- **Supplier consolidation improves consistency and yields**, a key factor in cashew and food processing businesses.
- **Long-standing supplier relationships** ensure supply reliability and better commercial terms.
- **No exclusivity or dependency risk**, as procurement remains flexible and commercially driven.

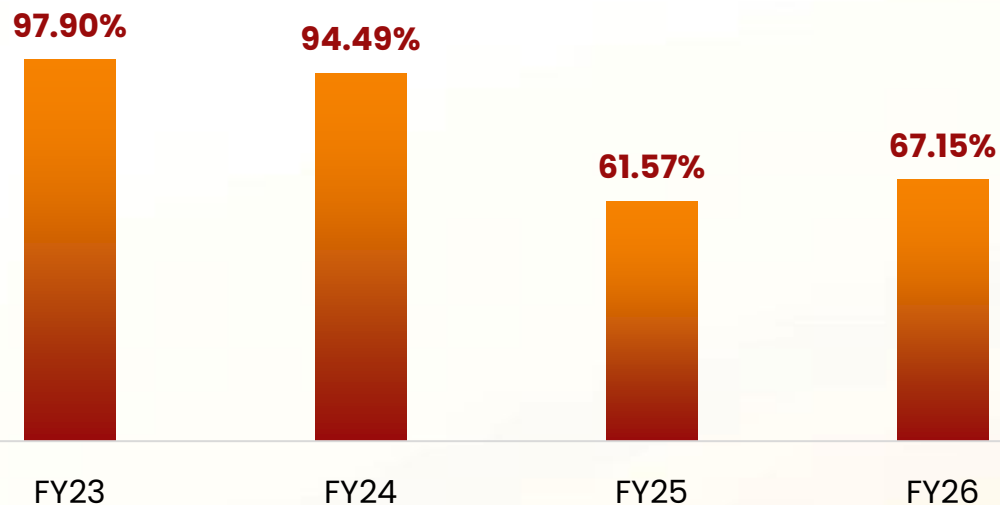
# REVENUE SPLIT BY CHANNELS & MODEL WISE



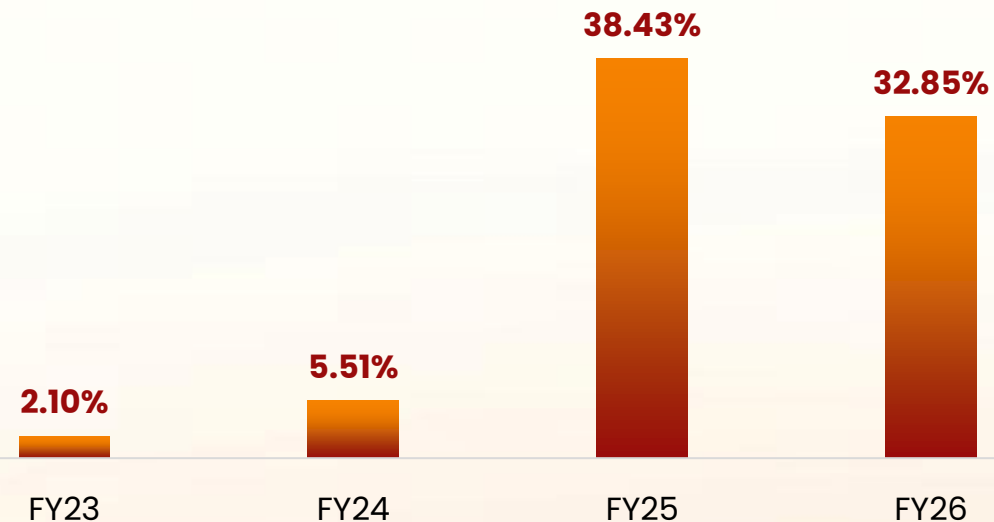
# REVENUE SPLIT BY BUSINESS VERTICALS



### Processing (%)



### Trading (%)



## Particulars (In ₹ lakhs)

	2026	FY25	FY24	FY23
Processing	3,412.83	2,193.95	2,173.69	1,639.54
Trading	1,669.21	1,369.72	126.65	35.14
<b>Total</b>	<b>5,082.04</b>	<b>3,563.67</b>	<b>2,300.36</b>	<b>1,674.68</b>

# REVENUE SPLIT BY PRODUCTS



Particulars	FY26	%	FY25	%	FY24	%	FY23	%
<b>Processing</b>								
Cashew and Cashew Processing	3,412.83	67.16%	2,193.95	61.56%	2,173.69	94.49%	1,639.54	97.90%
<b>Trading</b>								
Raw Cashew Nuts	1,565.38	30.80%	1,279.58	35.91%	62.35	2.71%	35.14	2.10%
Others	103.83	2.04%	90.14	2.53%	64.32	2.80%	-	-
<b>Total</b>	<b>5,082.04</b>	<b>100.00%</b>	<b>3,563.67</b>	<b>100.00%</b>	<b>2,300.36</b>	<b>100.00%</b>	<b>1,674.68</b>	<b>100.00%</b>

# STATE WISE REVENUE BIFURCATION



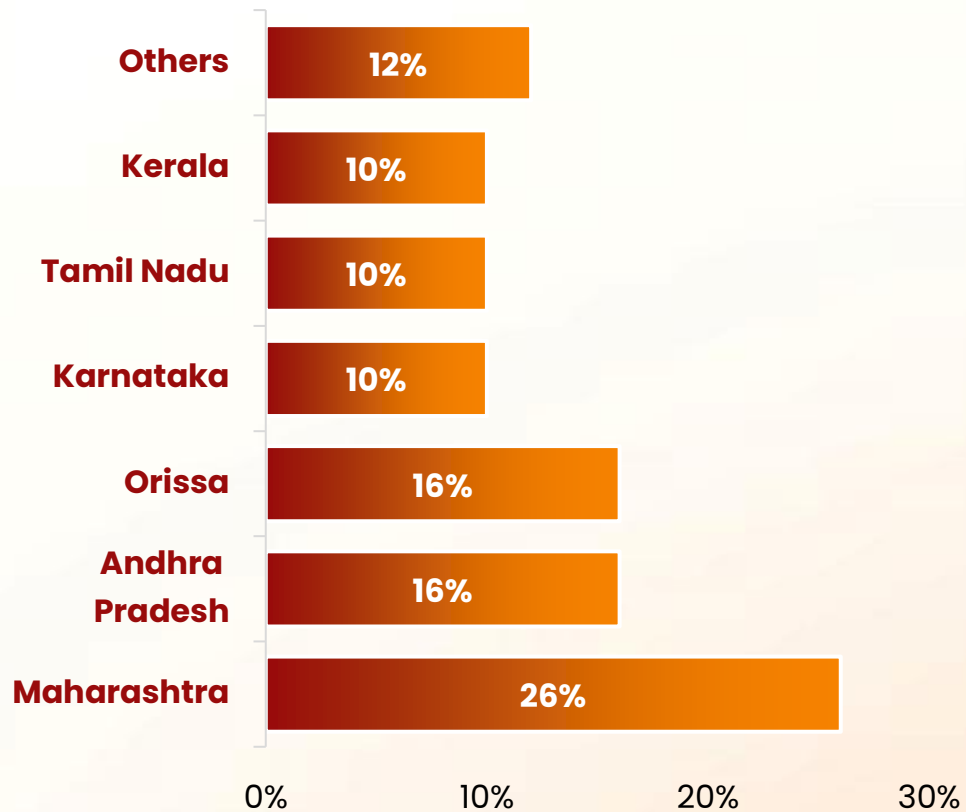
S. No.	State	FY26	% of Total	FY25	% of Total	FY24	% of Total	FY23	% of Total
1	Delhi	3,106.23	61.12%	1,887.45	52.96%	1,619.91	70.42%	1,027.67	61.37%
2	Haryana	785.04	15.45%	223.27	6.27%	353.81	15.38%	354.67	21.18%
3	Gujarat	723.91	14.24%	843.52	23.67%	51.86	2.25%	23.75	1.42%
4	Karnataka	158.95	3.13%	-	-	-	-	-	-
5	High Sea Sales	124.37	2.45%	452.84	12.71%	64.30	2.80%	-	-
6	Uttar Pradesh	90.29	1.78%	88.57	2.48%	183.37	7.97%	257.34	15.37%
7	Others	93.25	1.83%	68.02	1.91%	27.11	1.18	11.25	0.66%
<b>Total</b>		<b>5,082.04</b>	<b>100%</b>	<b>3,563.67</b>	<b>100%</b>	<b>2,300.36</b>	<b>100%</b>	<b>1,674.68</b>	<b>100%</b>



# INDUSTRY

## Overview

## State Wise Share Of Cashew Production In India



India is the **largest cashew exporter**, accounting for **over 15% of global exports**, primarily exporting **cashew kernels**.

01

02

A roadmap approved to expand cashew cultivation by **1.20 lakh hectares**, supporting long-term supply sustainability.

Export volumes recovered to **79,030 MT in FY24** after declining to **76,824 MT in FY23**.

03

04

The industry is **highly dependent on imported raw cashew nuts**, which account for nearly **50% of domestic and export demand**.

- India is among the world's largest cashew-producing countries, employing over **10 lakh people** across farming and processing.
- Cashew cultivation spans **~0.7 million hectares**, with annual production of **~0.8 million tonnes**.
- Production grew from **0.70 MT in FY20** to **0.77 MT in FY22**.
- Major producing states include **Maharashtra, Kerala, Karnataka, Tamil Nadu, Andhra Pradesh, Goa, Odisha, West Bengal**, and parts of the **North-East**.
- **Maharashtra** led production in FY22 with **~0.20 MT (NHB)**.
- India is a **global hub for cashew processing and kernel exports**, with processing units now spread across multiple states.



Government of India and CEPCI support the cashew industry through **trade delegations, buyer-seller meets, workshops, and R&D initiatives.**

**Basic Customs Duty on raw cashew nuts reduced to 2.5%** (from 5%) and **GST reduced to 5%** (from 12%) to lower costs.



**Import policy for cashew kernels revised** (both broken and whole) and **Standard Input Output Norms (SION)** for cashew exports updated

**₹60 crore Medium-Term Framework** scheme approved for mechanization and automation of cashew processing units.



**Duty-free import of raw cashew nuts from LDCs** permitted under the DFTP Scheme.



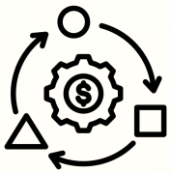
Government support to **CEPCI under the MAI scheme for buyer-seller meets and global trade fairs**, enabling market expansion and export growth.

**KEY**  
**Takeaway**



## 1. B2B, B2C & B2G Business Model

- The Company derives the majority of its revenue from B2B supplies to wholesalers and institutional buyers, ensuring volume stability, while its retail presence supports margin expansion.



## 2. Participation in a Globally Traded, Demand-Stable Commodity

- Cashew is **a global consumption product** with steady demand
- Linked to both domestic **consumption and exports**



## 3. Higher Entry Barriers

- Import-dependent raw material sourcing
- Processing, grading, and quality compliance requirements
- Regulatory oversight (FSSAI, APEDA, export norms)



## 4. Export Optionality Without Heavy Incremental Capex

- Registered within export-linked regulatory ecosystem
- Ability to scale exports based on demand and pricing environment

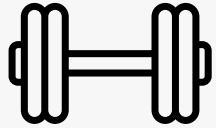


## 5. Working Capital-Focused Capital Raise

- IPO proceeds directed towards working capital and operational strengthening



## STRENGTH



- Experienced promoters with expertise in food processing, logistics, and trade
- Presence at Khari Baoli, Delhi, providing strong market access and distribution
- Direct sourcing from Africa, Bihar, and licensed importers ensuring pricing, quality, and supply consistency

## WEAKNESS



- Seasonal availability of key raw materials leading to price volatility
- Compliance with evolving food safety and labeling regulations

## OPPORTUNITIES



- Rising demand for healthy and ready-to-eat snacks
- Growth potential in branded B2C, e-commerce, and modern retail
- Institutional, food service, and corporate gifting demand

## THREATS



- Intense competition from organized and unorganized players
- Raw material price fluctuations impacting margins
- Supply chain risks from seasonality, climate, and regulatory changes



## Product Diversification in Healthy Snacks

The Company plans to scale its healthy snacking portfolio by expanding value-added makhana offerings such as roasted, flavored, and vacuum-packed variants, targeting health-conscious urban consumers. This will drive margin expansion, strengthen brand presence, and increase market share



## Brand and Retail Development

The Company plans to expand its brand presence through a phased, multi-channel rollout across e-commerce, modern trade, and retail stores—starting with North India and then key western and southern states—to drive visibility, loyalty, and growth in packaged foods.



## Optimal Capacity Utilization

The Company aims to maximize capacity utilization at its Ghiloth processing unit by strengthening reliable raw material sourcing, ensuring uninterrupted operations, lower unit costs, optimized inventory, and efficient, sustainable growth



## Procurement Network Strengthening

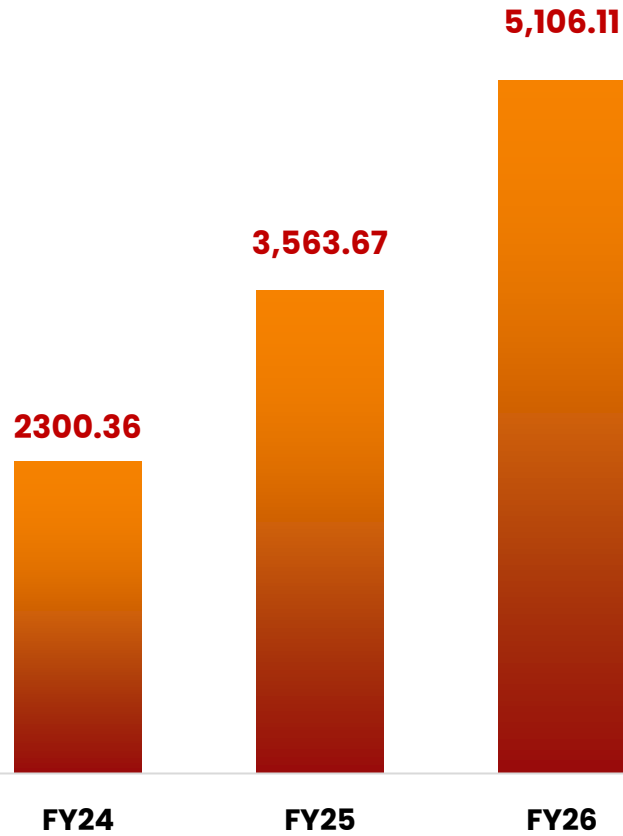
The Company plans to strengthen raw material sourcing through direct partnerships with FPOs, SHGs, and local aggregators in Bihar for makhana, reducing intermediaries and improving cost efficiency and transparency, while continuing stable cashew sourcing from key West African regions



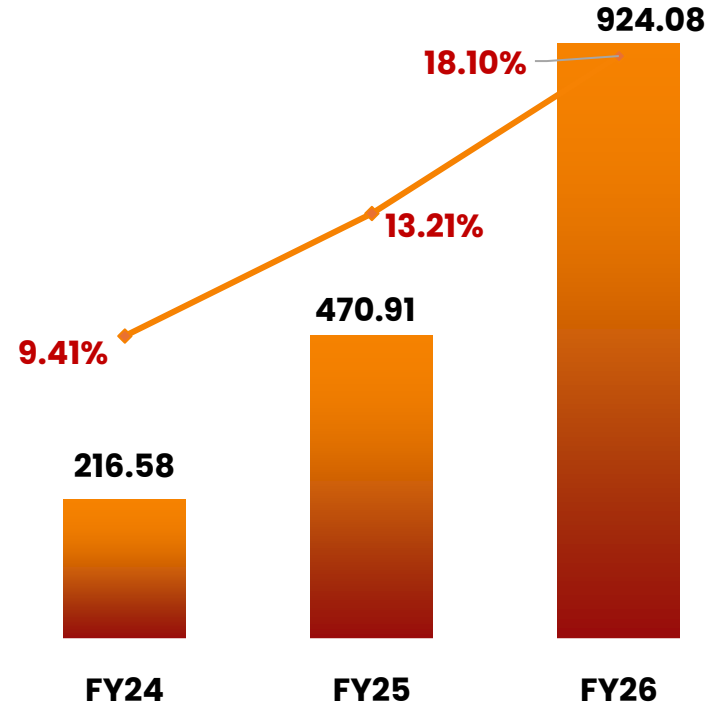
# FINANCIAL

## Overview

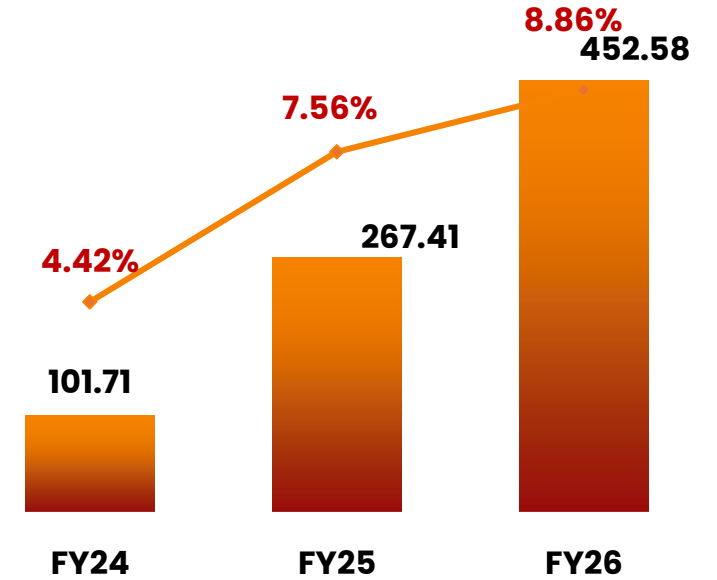
## Revenue from Operations



## EBITDA and EBITDA Margin



## PAT and PAT Margin



(Figures in ₹ Lakhs, Margin in %)

# INCOME STATEMENT



Particulars (In ₹ Lakhs)	FY24	FY25	FY26
Revenue from operations	2300.36	3563.67	5106.11
Other Income	30.55	12.07	9.09
<b>Total Income</b>	<b>2330.91</b>	<b>3575.74</b>	<b>5115.20</b>
Expenditure	0.00	0.00	0.00
Cost of Revenue from operations	2,011.2	1463.62	2429.94
Purchase of stock in trade	137.21	1297.40	1481.98
Changes in inventories of stock-in-trade	(430.78)	(155.26)	(363.68)
Employee Benefits Expenses	249.93	229.16	282.03
Finance Cost	73.33	92.11	190.28
Depreciation and amortization expenses	15.78	30.51	139.27
Other Expenses	116.22	257.85	351.75
<b>Total Expenses</b>	<b>2172.9</b>	<b>3215.38</b>	<b>4511.57</b>
Profit Before Tax	158.01	360.36	603.63
Tax Expenses	0.00	0.00	0.00
Current Tax	55.92	93.39	169.06
Deferred Tax expenses	(0.39)	(2.39)	(18.86)
Provision for Previous Year tax	0.00	0.00	0.85
<b>Total Tax Expenses</b>	<b>56.31</b>	<b>91.00</b>	<b>151.05</b>
<b>PAT</b>	<b>101.71</b>	<b>269.36</b>	<b>452.58</b>
Diluted EPS (₹)	0.85	4.35	5.89

# BALANCE SHEET



Equities & Liability (In ₹ Lakhs)	FY24	FY25	FY26
<b>Shareholders Funds</b>			
Share Capital	620.00	620.00	817.41
Reserves & Surplus	14.35	285.01	844.14
Partner's Capital Account	-	-	-
<b>Non - Current Liabilities</b>			
Long Term Borrowings	424.60	22.12	1314.14
Long Term Provision	1.65	-	7.79
Deferred Tax Liability	0.22	-	-
<b>Current Liabilities</b>			
Short Term Borrowings	428.71	1,113.78	1,560.93
Trade Payables		-	-
Due to micro & small Enterprises	-	64.76	42.85
Due to other than micro & small enterprises	18.94	1.99	7.16
Other Current liabilities	103.69	501.59	649.90
Short term Provisions	55.93	9.51	71.61
<b>Total</b>	<b>1,668.08</b>	<b>2,618.76</b>	<b>5,315.93</b>

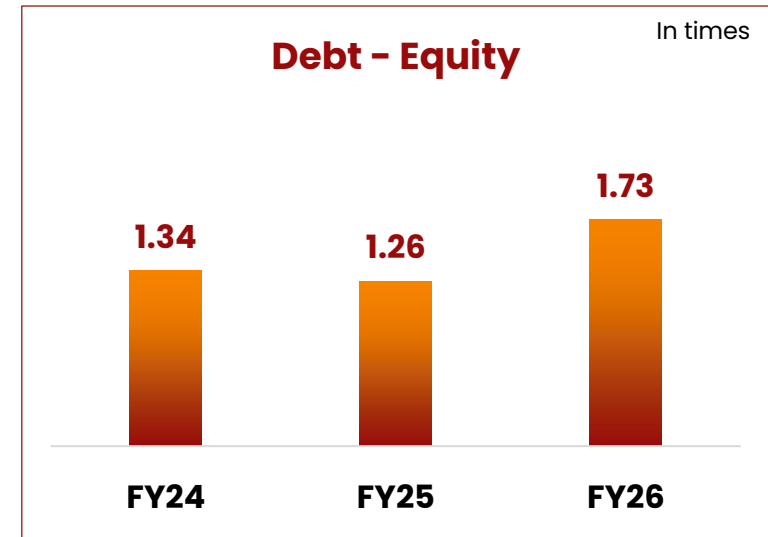
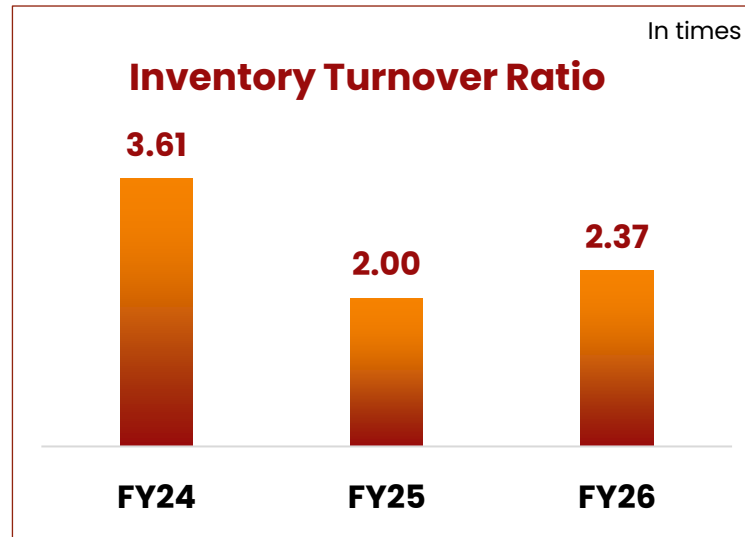
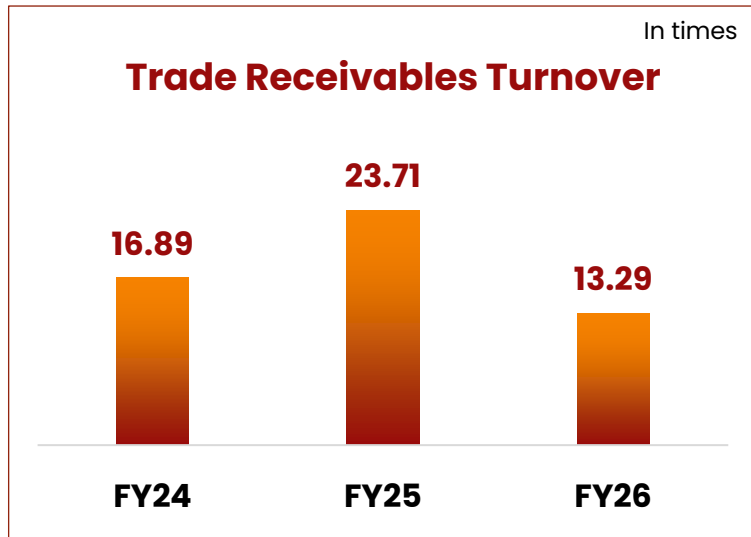
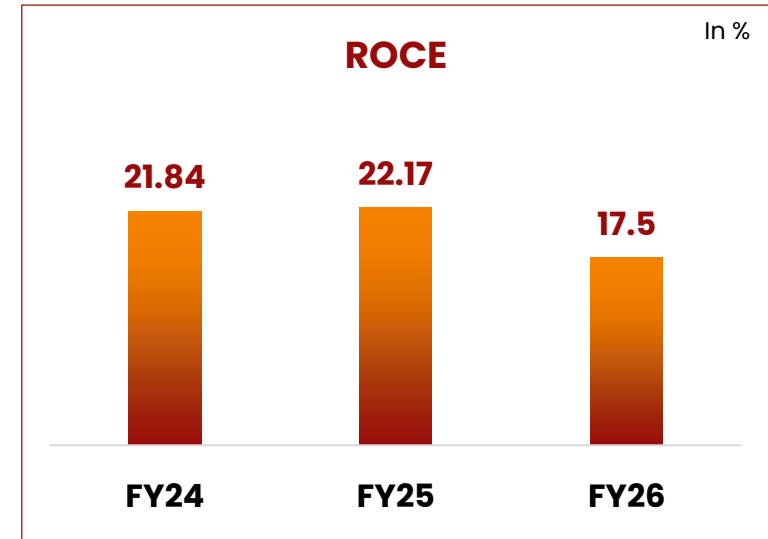
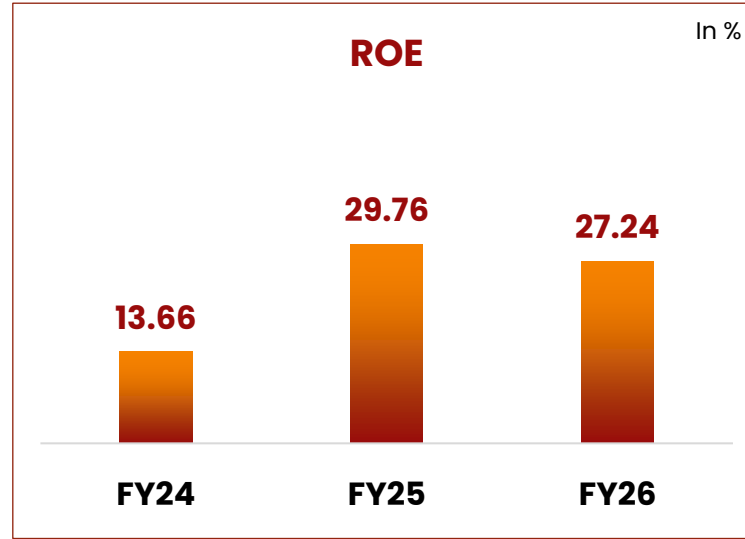
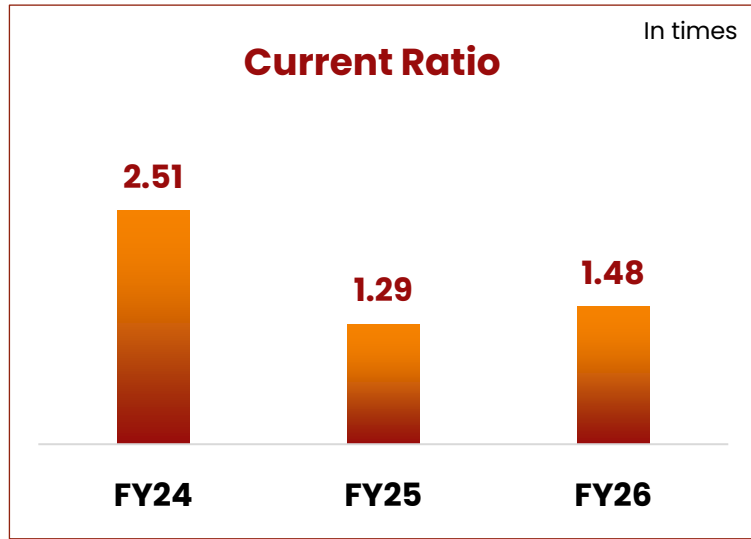
Assets (In ₹ Lakhs)	FY24	FY25	FY26
<b>Non current Assets</b>			
Property, plant & Equipment's	139.50	421.48	1435.60
Capital Work in Progress	-	-	385.21
Non Current Investments	-	-	-
Deferred Tax Assets (Net)	-	2.54	4.62
Other Non Current Assets	7.38	10.14	30.77
<b>Current Assets</b>			
Current Investment	-	-	-
Inventories	681.36	781.50	1269.10
Trade Receivables	98.73	201.82	566.64
Cash & Bank Balance	33.55	43.61	107.21
Short Term Loan & Advances	562.90	1,038.25	1118.23
Other Current Assets	144.67	204.03	398.57
<b>Total</b>	<b>1668.08</b>	<b>2,703.38</b>	<b>5,315.93</b>

# CASH FLOW STATEMENT

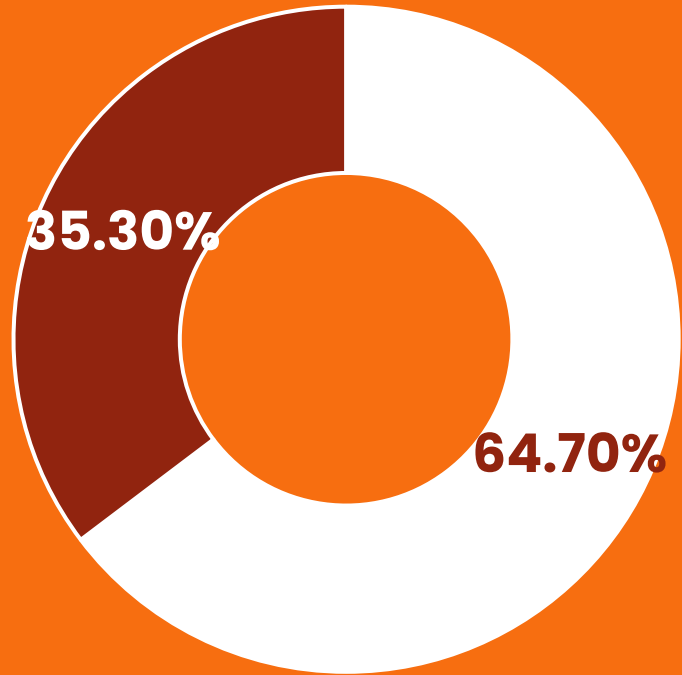


Particulars (In ₹ Lakhs)	FY24	FY25	FY26
Cash Flow from Operating Activities	142.07	132.06	-321.79
Cash Flow from Investing Activities	-24.25	-312.49	-75.56
Cash Flow from Financing Activities	-101.67	190.49	454.23
<b>Net Increase/ Decrease in Cash &amp; cash equivalents</b>	<b>16.15</b>	<b>10.06</b>	<b>56.89</b>
Cash & cash equivalents as at the beginning of the year	17.39	33.55	43.61
Cash & cash equivalents as at the end of the year	33.55	43.61	107.21

# KEY RATIO'S



## Shareholding Pattern



■ **Promoter & Promoter Group**
■ **Public**

Shareholding data as of 22<sup>nd</sup> May 2026

## Market Metrics

CURRENT MARKET PRICE	₹ 22.35
52 WEEK HIGH/LOW	₹ 54.50 / 21.85
MARKET CAPITALIZATION	₹28.24 CR
FACE VALUE	₹ 10.00
NSE SCRIP CODE	<u>NSE – SME:</u> <u>NFPSAMPOOR</u>

Market price data as of 3<sup>rd</sup> July 2026



# THANK YOU



## NFP Sampoorna Foods Limited

**Address:** Ground Floor B-3A & B-3B, Plot No 70, Najafgarh Road Industrial Area, Rama Road, New Delhi 110015

**Email:** [connect@sampoornanuts.com](mailto:connect@sampoornanuts.com)

**Website:** [www.sampoornanuts.com](http://www.sampoornanuts.com)



## ORIM CONNECT

**Corporate Communication Advisors**

**Phone:** +91 82085 63201

**Email:** [letsconnect@orim.in](mailto:letsconnect@orim.in)

**Website:** [www.orim.in/orim-connect/](http://www.orim.in/orim-connect/)