



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: 21.08.2026

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: Disclosure regarding Material Issues of NFP Sampoorna Foods Limited with respect to IPO ("Initial Public Offering") of the Company.

Dear Sir/Madam,

With reference to the Initial Public Offering ("IPO") of **NFP Sampoorna Foods Limited** ("Company") and pursuant to Regulation 29(9) and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), read with other applicable provisions of the SEBI Listing Regulations and applicable laws, we wish to inform that certain matters relating to the disclosures made in the Red Herring Prospectus ("RHP") of the Company, are set out in **Annexure 1** enclosed herewith.

You are requested to take the above information on record.

For NFP Sampoorna Foods limited

Babli
Company Secretary & Compliance Office

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

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ANNEXURE -I

1. As per Schedule III, Division I, Part I, Paragraph 6 C (i)(b), details in respect of loans from banks and other parties disclose separately

					(Rs. In Lacs)
Particulars	As at 30th November, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 20th December, 2023	As at 31st March, 2023
Long Term Borrowings					
Secured Loan					
from Banks	696.04	178.75	-	-	-
From Fis	12.88	-	-	-	-
Unsecured Loans					
From Banks	4.08	14.52	41.12	90.90	-
From Fis	-	7.59	298.18	89.92	-
Loan from other parties-related parties	83.03	-	85.30	426.18	-
Total Long Term Borrowings	796.03	200.87	424.60	607.00	0.00
short term borrowing					
from Banks	1449.72	591.59	353.98	277.16	-
From Fis	75.00	0.00	0.00	0.00	-
Loan from other parties-other	-	-	-	152.75	-
Total(A)	1524.72	591.59	353.98	429.91	0.00
current maturities					
Against Secured Loans from Banks	127.73	18.11	-	-	-
Against Secured Loans from Fis	3.15	-	-	-	-
Against Unsecured Loans from Banks	21.40	34.75	40.62	-	-
Against Unsecured Loans from Fis	20.91	290.58	34.11	-	-
Total(B)	173.19	343.44	74.73	0.00	0.00
Total(A+B)	1697.90	935.03	428.71	429.91	0.00

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2. Unbilled Trade Payable with ageing.

Trade Payables ageing schedule :				(Rs. In Lacs)				
Particulars				Outstanding for following periods from due date of Payment				
			Unbilled /Not Due	Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
As at 30 November, 2025								
(i)	Outstanding dues of MSME			149.24	-	-	-	149.24
(ii)	Outstanding dues of Others			9.25	-	-	-	9.25
		Total		158.48	-	-	-	158.48
As at 31 March, 2025								
(i)	Outstanding dues of MSME			64.76	-	-	-	64.76
(ii)	Outstanding dues of Others			3.34	-	-	-	3.34
		Total		68.10	-	-	-	68.10
As at 31 March, 2024								
(i)	Outstanding dues of MSME			-	-	-	-	-
(ii)	Outstanding dues of Others			18.94	-	-	-	18.94
		Total		18.94	-	-	-	18.94
As at 20th December, 2023								
(i)	Outstanding dues of MSME			-	-	-	-	-
(ii)	Outstanding dues of Others			61.97	-	-	-	61.97
		Total		61.97	-	-	-	61.97
As at 31 March, 2023								
(i)	Outstanding dues of MSME			-	-	-	-	-
(ii)	Outstanding dues of Others			1.49	-	-	-	1.49
		Total		1.49	-	-	-	1.49

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3. Advance Tax, TDS, TCS forming part of Annexure 24 with Provision for Income Tax in Annexure 14, considering Paragraph 27 of AS-22.

Particulars	As at 30th November, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 20th December, 2023	As at 31st March, 2023
Advance Tax, TDS& TCS(A)	55.16	83.88	55.70	-	5.39
Provision for Income tax(B)	127.91	94.22	55.92	46.54	18.52
Provision for Income tax (B-A)	72.75	10.34	0.22	46.54	13.13



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4. Unbilled Trade Receivable with ageing

Trade Receivables ageing schedule (As told by the Management)								(Rs. In Lacs)
Particulars		Outstanding for following periods from due date of Payment						Total
		Unbilled /Not Due	Less than 6 Months	6 Months to 1 Year	1 Year - 2 year	2 Year - 3 year	More than 3 years	
As at 30 November, 2025								
(i)	Undisputed Trade Receivables - considered good	-	608.42	65.21	0.31	-	-	673.94
(ii)	Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
(iii)	Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(iv)	Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
	Total Rs.	-	608.42	65.21	0.31	-	-	673.94
As at 31 March, 2025								
(i)	Undisputed Trade Receivables - considered good	-	201.29	0.53	-	-	-	201.82
(ii)	Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
(iii)	Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(iv)	Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
	Total Rs.	-	201.29	0.53	-	-	-	201.82
As at 31 March, 2024								
(i)	Undisputed Trade Receivables - considered good	-	94.43	4.30	-	-	-	98.73
(ii)	Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
(iii)	Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(iv)	Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
	Total Rs.	-	94.43	4.30	-	-	-	98.73
As at 20 December, 2022								
(i)	Undisputed Trade Receivables - considered good	-	457.15	2.46	-	-	-	459.61
(ii)	Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
(iii)	Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(iv)	Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
	Total Rs.	-	457.15	2.46	-	-	-	459.61
As at 31 March, 2023								
(i)	Undisputed Trade Receivables - considered good	-	171.60	1.39	0.73	-	-	173.72
(ii)	Undisputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
(iii)	Disputed Trade Receivables - considered good	-	-	-	-	-	-	-
(iv)	Disputed Trade Receivables - considered Doubtful	-	-	-	-	-	-	-
	Total Rs.	-	171.60	1.39	0.73	-	-	173.72

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5. Name and percentage of holding in subsidiaries for various periods.

The Company has a 100% subsidiary, Yashvardhan Food Industries Private Limited, from June 30, 2025.

6. Reconciliation of holding and subsidiary considering Part III Division I of the Companies Act.

Particulars of subsidiaries and associates considered in the preparation of the consolidated financial statements:

Subsidiaries	Country of incorporation/ Principal place of business	As at November 30, 2025
(a) Subsidiaries directly held		
Yashvardhan Food Industries Private Limited	India	100.00%

Additional information pursuant to paragraph 2 of Division II - Schedule III to the Companies Act 2013 - " Part II - General instructions for the preparation of the consolidated financial statements"

Name of the entities in the Group	in Lacs			
	Net Assets , i.e. Total Assets minus total liabilities		Share in Profit or loss	
	As % of Consolidated Net Assets	Amount	As % of Consolidated Profit or Loss	Amount
November 30, 2025				
Parent				
NFP Sampoorna Foods Limited	101.49%	1,593.81	106.70%	372.06
Subsidiary				
Yashvardhan Food Industries Private Lim	18.31%	287.54	-9.31%	-32.46
Non Controlling Interest				
Consolidation adjustment	-19.80%	-310.89	2.61%	9.11
Total	100%	1,570.46	100%	348.71

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7. Increase in Long Term Borrowings bifurcate into Proceeds from long term borrowings and Repayment of long term borrowings — two separate line items in the Cash Flow Statement.

					(Rs. In Lacs)
Particulars	As at 30th November, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 20th December,	As at 31st March, 2023
Long Term Borrowing taken/short term transfer to long term/conversion of capital	445.64	504.85	365.88	737.43	-
Long Term Borrowing Repaid/transfer from long term to short term borrowing	524.55	728.58	442.4	130.43	-
Increase in Long-Term Borrowings	-78.91	-223.73	-76.52	607.00	-



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