SAMPRE NUTRITIONS LIMITED

CIN: L15499TG1991PLC013515

Date: 10 August 2026

To
BSE Limited
2nd Floor, New Trading Wing,
Rotunda Building, P.J. Towers,
Dalal Street, Fort,
Mumbai - 400001, MH

Subject: Annual Report of the Company for the financial year 2025-26, inter alia, including the Notice of the 35th AGM
Reference: BSE Symbol: SAMPRE; BSE Scrip Code: 530617

Sir / Madam,

Pursuant to Regulations 30 and 34(1) read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), and other applicable SEBI Regulations, please find attached the Annual Report of the Company for the financial year 2025-26, including the Notice convening the Thirty-Fifth (35th) Annual General Meeting ("**AGM**").

The AGM is scheduled to be held on Monday, 04 September 2026, at 11:00 A.M. (IST) through Video Conferencing ("**VC**") / Other Audio-Visual Means ("**OAVM**"), in accordance with the applicable circulars issued by the MCA and the SEBI. The Annual Report is being circulated electronically to those Members whose e-mail addresses are registered with the Company, Depository Participants ("**DPs**"), or the Registrar and Share Transfer Agent ("**RTA**").

Further, a letter in accordance with Regulation 36(1)(b) of the Listing Regulations which is being sent to the Shareholders whose e-mail addresses are not registered with the Company / DPs / RTA, providing web link and exact path, from where the Annual Report for the financial year 2025-26 and Notice of the 35th AGM can be accessed on the website of the Company, is also attached herewith.

Kindly take the above information on record and acknowledge the receipt of the same. Thanking you.

Sincerely,

For Sampre Nutritions Limited

BRAHMA GURBANI

Digitally signed by BRAHMA GURBANI
DN: c=IN, o=SAMPRE NUTRITIONS LIMITED, ou=DGFTIEC-0997010240-001, title=7a3e6b16cb75f48fb897eff3ae732f3154f6d203b53f336609f01b4c3b68c2df9, 2.5.4.20=0d0973162474594d1fd6554d8068f3671debd620eb44a0908686880 5f4e0ddf8a, postalCode=501401, st=Telangana, serialNumber=5f6e00b8e958d7c92bcb4304b7e7aa2000944b81f3ece741740d6003d50e9ab6, cn=BRAHMA GURBANI
Date: 2026.08.10 18:27:15 +05'30'

Brahma Gurbani
Managing Director
(DIN: 00318180)

Enclosed: As above

SAMPRE®

SAMPRE NUTRITIONS LIMITED

35TH ANNUAL REPORT
FOR THE YEAR 2025-26

CORPORATE INFORMATION

BOARD OF DIRECTORS

Brahma Gurbani	Managing Director
Vishal Ratan Gurbani	Whole-Time Director
Vanita Khatter	Independent Director
Nagaraju Kanneganti	Independent Director
Kireet Modi	Independent Director
Vinay Kumar Verma[1]	Independent Director (Additional)
Pradeep Narendra Poddar[2]	Non-Independent Director

STATUTORY COMMITTEES

Audit Committee

Nagaraju Kanneganti	Chairperson
Vanita Khatter	Member
Kireet Modi	Member

Nomination and Remuneration Committee

Vanita Khatter	Chairperson
Nagaraju Kanneganti	Member
Kireet Modi	Member

Stakeholders Relationship Committee

Kireet Modi	Chairperson
Nagaraju Kanneganti	Member
Vanita Khatter	Member

KEY MANAGERIAL PERSONNEL

Krishnama Nupur	Company Secretary
Vamshi Srinivas Vempati	Chief Financial Officer

STATUTORY AUDITORS

N G Rao& Associates	Chartered Accountants

1. Vinay Kumar Verma ceased as Independent Directors w.e.f. 19 August 2025.
2. Pradeep Narendra Poddar was appointed as Non-Executive Director (Additional) w.e.f.13 February 2026, and his appointment was approved by the members of the Company on 10 May 2026.

BANKERS

The South Indian Bank Ltd. Secunderabad

REGISTRAR AND SHARE TRANSFER AGENTS

M/s. Big Share Services Private Limited
306, 3rd Floor, Right Wing,
Amrutha Ville, Somajiguda,
Hyderabad - 500082, Telangana
Phone No.: 040-40144582
Email ID: bsshyd1@bigshareonline.com

UNITS

Unit No. 1 (Owned Plant) Plot No. 133, Industrial Estate, Medchal - 501401, Telangana
Unit No. 2 (Leased Plant Plot No. 127 & 128, Industrial Estate, Medchal - 501401, Telangana

REGISTERED OFFICE

Plot No. 133, Industrial Estate
Medchal - 501401, Telangana
Phone No.: 08418 - 222427/28
Fax No.: 08418 - 222429
Email ID: gurbani@gurbanigroup.in
Website: www.gurbanigroup.in

LISTED AT

The BSE Limited Scrip Code: 530617

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About Us

Sampre Nutritions Limited is a publicly listed company engaged in the manufacture and marketing of confectionery products. The Company is committed to delivering quality products through operational excellence, sound corporate governance and prudent financial management. With a focus on sustainable growth and long-term value creation, the Company continues to strengthen its business while maintaining the highest standards of ethics, compliance and stakeholder engagement.

Our Commitment

Quality • Integrity • Innovation • Sustainability • Customer Satisfaction

NOTICE

Invitation to attend the Thirty-Fifth (35th) Annual General Meeting ("AGM") to be held on Friday, 04 September 2026 at 11:00 A.M. (IST) of the Company.

Dear Members,

You are cordially invited to attend the 35thAGM of Sampre Nutritions Limited ("the Company") to be held on Friday, 04 September 2026 at 11:00 A.M. (IST)through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"). The notice convening the AGM is attached herewith.To enable ease of participation of the Members, we are providing below key details of the meeting, for your reference:

Sl. No.	Particulars	Details
1.	Link for live webcast of the AGM and forparticipation through Video Conferencing(VC / OAVM)	Available through NSDL e-voting system (www.e-voting.nsdl.com) - after login, click on "VC / OAVM" link under "Join Meeting".
2.	Link for remote e-voting	https://www.e-voting.nsdl.com/
3.	Username and password for VC / OAVM	Same as User ID and Password for NSDL e-voting system (sent by NSDL to registered email IDs)
4.	Helpline number for VC / OAVMparticipation and e-voting	NSDL Helpdesk: (022) 48867000 / (022) 24997000 or email: e-voting@nsdl.com
5.	Cut-off date for e-voting	Friday, 28 August 2026
6.	Time period for remote e-voting	From Tuesday, 01 September 2026 at 09:00 A.M. (IST) to Thursday, 03 September 2026 at 05:00 P.M. (IST)
7.	Last date for publishing results of the e-voting	On or before Monday, 07 September 2026
8.	Registrar and Share Transfer Agent contact details	Bigshare Services Pvt. Ltd., Hyderabad – 500082, TG. Email: amarendranath.r@bigshareonline.com
9.	Company's contact details	Email: vamshi@gurbanigroup.in; Website: www.gurbanigroup.in; Ph: (+91) 8418222428

For Sampre Nutritions Limited

Brahma Gurbani
Managing Director
(DIN: 00318180)

NOTICE

Notice is hereby given that the Thirty-Fifth (35th) Annual General Meeting **("AGM")** of the members of Sampre Nutritions Limited **("the Company")** will be held on Friday, 04 September 2026, at 11:00 A.M. (IST) through Video Conferencing **("VC")** / Other Audio-Visual Means **("OAVM")** to transact the following business:

ORDINARY BUSINESS:

Item No. 1: To Adopt the Audited Financial Statements

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to Section 129 and 134 of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, and any other applicable provisions, if any, of the Act made thereunder including any statutory modification or re-enactment thereof for the time being in force, the audited financial statements of the Company for the year ended 31 March 2026, including Consolidated Financial Statements for the said financial year, along with the Reports of the Board of Directors and Auditors thereon, as circulated to the Members and laid before this Annual General Meeting, be and are hereby received, considered and adopted."

Item No. 2: To Reappoint Vishal Ratan Gurbani as a Director of the Company

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to Section 152(6) and other applicable provisions, if any, of the Companies Act, 2013, ("the Act") Vishal Ratan Gurbani(DIN:07738685), Whole-Time Director of the Company who retires by rotation and, being eligible, offers himself for reappointment, be and is hereby reappointed as the Director of the Company."

SPECIAL BUSINESS:

Item No. 3: To Approve Revision in the Remuneration Payable to Vishal Ratan Gurbani, Whole-Time Director of the Company

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"**RESOLVED THAT** pursuant to Sections 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 **("the Act"),** read with Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 17(6) and other applicable provisions of theSecurities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, **("Listing Regulations")** as amended from time to time, the Articles of Association of the Company, the Nomination and Remuneration Policy of the Company and pursuant to the recommendation of the Nomination and

Remuneration Committeeand the approval of the Board of Directors on 05 August 2026, consent of the Members of the Company be and is hereby accorded for revision in the remuneration payable to Vishal Ratan Gurbani (DIN: 07738685), Whole-Time Director, from INR 18,00,000 (Indian Rupees Eighteen Lakhs) only per annum to INR 60,00,000 (Indian Rupees Sixty Lakhs) only per annum, with effect from 01 April 2026, for the remainder of his existing tenure ending on 21 August 2027, on the terms and conditions as set out in the Explanatory Statement attached to this AGM Notice.

RESOLVED FURTHER THAT save and except for the revision in remuneration approved herein, all other terms and conditions governing the appointment of Vishal Ratan Gurbani as Whole-Time Director, as approved by the Members and the Board from time to time, shall remain unchanged and continue in full force and effect.

RESOLVED FURTHER THAT the Board of Directors of the Company (which term shall be deemed to include the Nomination and Remuneration Committee or any other Committee authorised by the Board) be and is hereby authorised to give effect to this Resolution, to execute such agreements, addenda, letters and other documents as may be necessary, to make such modifications as may be required by any statutory or regulatory authority, and to do all such acts, deeds, matters and things as may be necessary or expedient for implementing this Resolution."

We look forward to your participation at the AGM. Thank you for your attention, and we anticipate a fruitful and successful meeting.

Sincerely,

For Sampre Nutritions Limited

Brahma Gurbani
Managing Director
(DIN: 00318180)

Address: Unit-1: Plot No. 133,
Industrial Estate,
Medchal - 501401, TG

Date: 07 August 2026
Place: Hyderabad, TG

Notes:

1. Pursuant to the General Circular No. 03/2025 dated 22 September 2025issued by the Ministry of Corporate Affairs ("MCA") and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated 03 October 2024 issued by Securities and Exchange Board of India ("SEBI") (hereinafter collectively referred to as "the Circulars"), companies are permitted to hold the General Meetings through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the aforesaid Circulars, the Annual General Meeting ("AGM") of the Members of the Company is being held through VC / OAVM. The registered office of the Company shall be deemed to be the venue for the AGM.

2. The VC / OAVM facility for Members to join the meeting, shall be kept open thirty (30) minutes before the start of the AGM and shall be closed on expiry of fifteen (15) minutes after closure of the AGM. Members can attend the AGM through VC / OAVM by following the instructions mentioned in this Notice.

3. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the Listing Regulations as amended, read with the applicable circulars as aforesaid, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-voting system as well as voting during the AGM will be provided by NSDL.

4. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his / her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the aforesaid Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

5. As per Regulation 40 of the Listing Regulations, the securities of listed entities can be transferred only in dematerialized form with effect from, 01 April 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, Members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrars and Transfer Agents, Bigshare Services Private Limited, Hyderabad - 500082, email: amarendranath.r@bigshareonline.com for assistance in this regard.

6. To promote green initiative, Members who have not registered their email addresses are requested to register the same with their Depository Participants in case the shares are held by them in electronic form and with Bigshare Services Private Limited, in case the shares are held in physical form.

7. The SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSDPoD1/P/CIR/2023/37 dated 16 March 2023 (subsumed as part of the SEBI Master Circular No. SEBI/HO/ MIRSD/POD-1/P/CIR/2024/37 dated 7 May 2024), in supersession of the earlier Circular(s), has prescribed common and simplified norms for processing investor service requests by RTAs and norms for furnishing PAN, KYC (contact details, bank details and specimen signature), and nomination details.

8. As per the said Circular, it is mandatory for the shareholders holding securities in physical form to, inter alia, furnish PAN, KYC, and nomination details. Physical folios wherein the said details are not available would be eligible for lodging grievance or any service request only after registering the required details. Any payments including dividend in respect of such folios shall only be made electronically with effect from 01 April 2024 upon registering the required details.

9. The Company has sent individual letters to all the members holding shares of the Company in physical form for furnishing their PAN, KYC, and nomination details. Accordingly, the members are advised to register their details with the RTA or DPs, in compliance with the aforesaid SEBI guidelines for smooth processing of their service requests and trading without any hindrance.

10. Members seeking any information with regard to the accounts or any matter to be placed at the AGM, are requested to write to the Company on or before Friday, 28 August 2026through email on vamshi@gurbanigroup.in. The same will be replied by the Company appropriately.

11. Members are requested to note that, dividends if not encashed for a consecutive period of seven (7) years from the date of transfer to Unpaid Dividend Account of the Company, are liable to be transferred to the Investor Education and Protection Fund ("IEPF"). The shares in respect of such unclaimed dividends are also liable to be transferred to the demat account of the IEPF Authority. In view of this, Members are requested to claim their dividends from the Company, within the stipulated timeline. The Members, whose unclaimed dividends/ shares have been transferred to IEPF, may claim the same by making an online application to the IEPF Authority in Form IEPF-5 in web mode available on www.iepf.gov.in.

12. In compliance with the aforesaid circulars, Notice of the AGM along with the Annual Report for the financial year 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice of the AGM and the Annual Report for the financial year 2025-26 will

also be available on the Company's website at www.gurbanigroup.in, website of the Stock Exchange i.e. BSE Limited at www.bseindia.comrespectively and NSDL at www.e-voting.nsdl.com. Members whose email IDs are not registered with the Company / Depositories are requested to follow the process provided for registration of email IDs with the depositories for procuring user ID and password and registration of email IDs for e-voting for the resolutions set out in this Notice.

13. Since the AGM will be held through VC / OAVM, the route map of the venue of the meeting is not annexed hereto.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:

The remote e-voting period begins on Tuesday, 01 September 2026 at 09:00 A.M. (IST) and ends on Thursday, 03 September 2026 at 05:00 P.M. (IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e., Friday, 28 August 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date.

How do I vote electronically using NSDL e-voting system?

The way to vote electronically on NSDL e-voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-voting System

A) Login method for e-voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated 09 December 2020 on e-voting facility provided by listed companies, individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with depositories and depository participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-voting facility. The login method for individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual shareholders holding securities in demat mode with NSDL.	1. Existing **IDeAS** user can visit the e -Services website of NSDL Viz . https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the **"Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authe ntication, you will be able to see e -voting services under Value added services. Click on **"Access to e -voting"** under e-voting services and you will be able to see e -voting page. Click on Company name or **e-voting service provider i.e. NSDL** and you will be re-directed to e-voting website of NSDL for casting your vote during the remote e-voting period or joining virtual meeting and voting during the meeting. 2. If you are not registered for IDeAS e -Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e -voting websit e of NSDL. Open web browser by typing the following URL: https://www.e-voting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e -voting system is launched, click on the icon "Login" which is available under 'Shareholder / Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen -digit demat account number hold with NSDL), Password / OTP and a Verification Code as shown on the screen. After succes sful authentication, you will be redirected to NSDL Depository site wherein you can see e -voting page. Click on Company name or **e-voting service provider i.e. NSDL** and you will be redirected to e-voting website of NSDL for casting your vote during the remote e-voting period or joining virtual meeting and voting during the meeting. 4. Shareholders/Members can also download NSDL Mobile App **"NSDL Speede"** facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play

Individual shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user ID and password. Option will be made available to reach e -voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon and New System Myeasi Tab and then use your existing myeasi username and password. 2. After successful login the Easi / Easiest user will be able to see the e -voting option for eligible companies where the e-voting is in progress as per the information provided by Company. On clicking the e -voting option, the user will be able to see e -voting page of the e-voting service provider f or casting your vote during the remote e -voting period or joining virtual meeting and voting during the meeting. Additionally, there is also links provided to access the system of all e -voting Service Providers, so that the user can visit the e-voting service providers' website directly. 3. If the user is not registered for Easi / Easiest, option to register is available at CDSL website www.cdslindia.comand click on login and New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e -voting page by providing Demat Account Number and PAN No. from a e -voting link available on www.cdslindia.comhome page. The system will authenticate the user by sending OTP on registered Mobile and Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-voting option where the e -voting is in progress and also able to directly access the system of all e-voting Service Providers.
Individual shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL / CDSL for e-voting facility. upon logging in, you will be able to see e -voting option. Click on e -voting option, you will be redirected to NSDL / CDSL Depository site after successful authentication, wherein you can see e -voting feature. Click on Company na me or e -voting service provider i.e., NSDL and you will be redirected to e -voting website of NSDL for casting your vote during the remote e -voting period or joining virtual meeting and voting during the meeting.

Important Note: *Members who are unable to retrieve User ID / Password are advised to use Forget User ID and Forget Password option available at abovementioned website.*

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at **e-voting@nsdl.com** or call at (022) 48867000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at **helpdesk.e-voting@cdslindia.com** or contact at toll free no. 1800 22 55 33

B) Login Method for e-voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

1. Visit the e-voting website of NSDL. Open web browser by typing the following URL: **https://www.e-voting.nsdl.com/** either on a personal computer or on a mobile.

2. Once the home page of e-voting system is launched, click on the icon "Login" which is available under 'Shareholder / Member' section.

3. A new screen will open. You will have to enter your User ID, your Password / OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at ***https://eservices.nsdl.com/*** *with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-voting and you can proceed to Step 2 i.e. Cast your vote electronically.*

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12********** then your user ID is 12**********
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the Company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

   a. If you are already registered for e-voting, then you can user your existing password to login and cast your vote.

   b. If you are using NSDL e-voting system for the first time, you will need to retrieve the "initial password" which was communicated to you. Once you retrieve your "initial password", you need to enter the "initial password" and the system will force you to change your password.

   c. How to retrieve your "initial password"?

      i. If your email ID is registered in your demat account or with the Company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

      ii. If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   a. Click on **"Forgot User Details / Password?"** (If you are holding shares in your demat account with NSDL or CDSL) option available on **www.e-voting.nsdl.com.**

   b. **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on **www.e-voting.nsdl.com.**

   c. If you are still unable to get the password by aforesaid two options, you can send a request at **e-voting@nsdl.com** mentioning your demat account number / folio number, your PAN, your name and your registered address etc.

   d. Members can also use the OTP (One Time Password) based login for casting the votes on the e-voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-voting system

How to cast your vote electronically and join General Meeting on NSDL e-voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of Company for which you wish to cast your vote during the remote e-voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC / OAVM" link placed under 'Join Meeting".

3. Now you are ready for e-voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify / modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for Shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF / JPG Format) of the relevant Board Resolution / Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the scrutinizer by **e-mail to akshitasurana@gmail.com** with a copy marked to **e-voting@nsdl.com** and **vamshi@gurbanigroup.in.** Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details / Password?" or "Physical User Reset Password?" option available on www.e-voting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.e-voting.nsdl.comor call on.: **(022) 48867000** and **(022) 24997000** or send a request to **e-voting@nsdl.com.**

Process for those shareholders whose email addresses are not registered with the depositories for procuring user ID and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), Aadhaar (self-attested scanned copy of Aadhar Card) by email to **vamshi@gurbanigroup.in.**

2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), Aadhaar (self-attested scanned copy of Aadhar Card) to

vamshi@gurbanigroup.in. If you are an individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **Step 1 (A)** i.e., Login method for e-voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively, shareholder / members may send a request to **e-voting@nsdl.com** for procuring user ID and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated 9 December 2020 on e-voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-voting facility.

The results declared along with the scrutinizer's report shall be placed on the Company's website at **www.gurbanigroup.in** under the section **"Investor Relations"** and on the website of NSDL and shall also be communicated to the stock exchanges viz., BSE website where the shares of the Company are listed.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER:

1. The procedure for e-voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members / shareholders, who will be present in the AGM through VC / OAVM facility and have not casted their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system in the AGM.

3. Members who have voted through Remote e-voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC / OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC / OAVM through the NSDL e-voting system. Members may access by following the steps mentioned above for **Access to NSDL e-voting system.** After successful login, you can see link of "VC / OAVM" placed under **"Join meeting"** menu against Company name. You are requested to click on VC / OAVM link placed under Join Meeting menu. The link for VC / OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-voting or have forgotten the User ID and Password may retrieve the same by following the remote e-voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the meeting through laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio / Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views / have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at **vamshi@gurbanigroup.in.** The same will be replied by the Company suitably.

6. Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending their request from their registered email address mentioning their name, DP ID and Client ID / folio number, PAN, mobile number at **vamshi@gurbanigroup.in** till 1 September 2025. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM

7. The attendance of the Members attending the AGM through VC / OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.

8. The voting rights of Members shall be in proportion to their shares of the paid-up equity share capital of the Company as on 22 August 2025. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting or voting at the AGM.

9. The Company at its Board meeting dated 22 August 2025 have appointed Akshita Surana& Associates, Company Secretaries as the scrutinizer to the e-voting process and voting at the AGM in a fair and transparent manner and they have communicated their willingness to be appointed and will be available for same purpose.

10. The scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast at the AGM, thereafter unlock the votes through e-voting in the presence of at least two witnesses, not in the employment of the Company and make, not later than two working days from the conclusion of the meeting, a consolidated Scrutiniser's Report of the total votes cast in favour or against, if any, to the Chairperson of the Company, who shall countersign the same.

11. The scrutiniser shall submit his report to the Chairperson or his delegate, who shall declare the result of the voting. The results declared along with the scrutiniser's report shall be placed on the Company's website at **www.gurbanigroup.in** and shall also be communicated to the stock exchanges. Subject to receipt of requisite number of votes, the resolutions shall be deemed to be passed on the date of the meeting, i.e. 23 September 2025.

IN COMPLIANCE WITH SECTION 102 OF THE COMPANIES ACT, 2013, THE FOLLOWING EXPLANATORY STATEMENT IS ANNEXED TO PROVIDE THE SHAREHOLDERS WITH MATERIAL FACTS AND RELEVANT INFORMATION REGARDING THE ITEMS OF SPECIAL BUSINESS TO BE TRANSACTED AT THE THIRTY-FIFTH (35TH) ANNUAL GENERAL MEETING OF THE COMPANY

Item No. 3: To Approve Revision in the Remuneration Payable to Vishal Ratan Gurbani, Whole-Time Director of the Company

The Board of Directors, at its meeting held on 05 August 2026, upon the recommendation of the Nomination and Remuneration Committee ("**NRC**"), approved the proposal for revision in the remuneration payable to Vishal Ratan Gurbani, Whole-Time Director of the Company, subject to the approval of the Members.

Vishal Ratan Gurbani was appointed as the Whole-Time Director of the Company for a term commencing from 01 May 2023 and ending on 21 August 2027. The present proposal does not relate to his appointment, re-appointment, extension of tenure or alteration of designation. The proposal is confined to revision of remuneration for the balance of his existing term.

The remuneration presently payable to Vishal Ratan Gurbani is INR 18,00,000 (Indian Rupees Eighteen Lakhs) only per annum. Having regard to the expansion in the scale and complexity of the Company's operations, the significant increase in his executive responsibilities, the need for continuity of executive leadership, succession planning considerations and the recommendation of the NRC after evaluation in accordance with the Company's Nomination and Remuneration Policy, the Board considered it appropriate to revise his remuneration to INR 60,00,000 (Indian Rupees Sixty Lakhs) only per annum with effect from 01 April 2026, on the terms and conditions as set out below:

Monthly Remuneration

Sl. No.	Component	Amount (INR)
1.	Basic Salary	2,50,000
2.	Dearness Allowance	20,000
3.	House Rent Allowance	1,00,000
4.	Conveyance Allowance	30,000
5.	Medical Allowance	2,500
6.	Leave Travel Allowance	30,000
7.	Miscellaneous Allowance	67,500
	Total	**5,00,000**

In considering the proposed revision, the NRC and the Board took into account, inter alia, the enhanced responsibilities assumed by Vishal Ratan Gurbani as Head of Business Development, including leadership of domestic and international business development initiatives, his extensive overseas travel for business development and strengthening the Company's business presence, the additional responsibilities undertaken by him in overseeing the Company's technical functions as Technical Head, and his leadership in handling new projects for the

Company's expansion in India as well as the establishment of new business operations overseas. The NRC and the Board also considered his direct involvement in the Company's strategic planning through engagement with key clients, business partners and investors, his qualifications, experience and overall contribution to the management and operations of the Company, the present and anticipated business requirements of the Company, its financial position and future growth plans, the principles of pay equity, and executive retention, remuneration practices for executive directors in comparable companies, to the extent considered relevant by the NRC, and the Company's Nomination and Remuneration Policy.

The Secretarial and Legal Department has examined the proposal with reference to Sections 196, 197 and 198 of the Companies Act, 2013, Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and the applicable provisions of the Listing Regulations.For the purposes of Section 197 of the Act, the Company has prepared a computation of net profits under Section 198 of the Act, which was placed before the NRC and the Board. The computation forms part of the Company's statutory secretarial records and has been reviewed in consultation with the management and considered by the Board. The Board has relied upon such computation while considering the present proposal.The Board also notes that Vishal Ratan Gurbani is not classified as a Promoter or a member of the Promoter Group under the applicable SEBI Regulations. Consequently, the enhanced voting requirements under Regulation 17(6)(e) of the Listing Regulations are not attracted.The Board further notes that the proposal constitutes a variation in the remuneration terms of an existing appointment and does not amount to a fresh appointment or re-appointment of Vishal Ratan Gurbani as Whole-time Director.

The Board is of the opinion that the proposed revision is fair, reasonable, commercially justified and in the best interests of the Company. It also considers that the proposed remuneration is necessary for retention of executive leadership and for the continued implementation of the Company's long-term strategic objectives.

Except for Vishal Ratan Gurbani, being the appointee, and to the extent of their respective interests under the Companies Act, none of the Directors and Key Managerial Personnel of the Company are in any way interested or concerned, financial or otherwise, in the resolution, except to the extent of their shareholding in the Company, if any. The proposed resolution does not affect any other Director or Key Managerial Personnel of the Company.

The Board of Directors recommends the resolution as set out in item above for approval of the Members of the Company by way of aSpecial Resolution.

For Sampre Nutritions Limited

Brahma Gurbani
Managing Director
(DIN: 00318180)

Date: 07 August 2026
Place: Hyderabad, TG

BOARD'S REPORT

To
The Members of
Sampre Nutritions Limited

The Board of Directors ("Board") have pleasure in presenting the Thirty-Fifth (35th) Annual Report on the business and operations of Sampre Nutritions Limited ("the Company") together with the audited standalone and consolidated financial statementsfor the financial period ended 31 March 2026.

BUSINESS, AND FINANCIAL POSITION AND CORPORATE STRUCTURE

1. State of Affairs

The Company is engaged in the business of manufacturing, producing, and processing a wide range of food, beverage, healthcare, and personal care products, including soft drinks, confectioneries, cosmetics, and therapeutic items. It operates as a distributor, stockist, and liaison for these products both in India and internationally, representing various manufacturers and importers. The company also acquires scientific know-how, undertakes turnkey projects and collaborations to set up similar industries, and fabricates essential machinery and equipment to support its manufacturing activities.

The financial year under review was characterised by a resilient domestic economy amidst an evolving global macroeconomic environment. India's economy continued to demonstrate broad-based strength, supported by sustained domestic consumption, public capital expenditure, resilient services activity and improving manufacturing performance. At the same time, businesses continued to operate against a backdrop of geopolitical developments, global trade realignments, supply chain adjustments and fluctuations in commodity prices, requiring continued operational discipline and prudent financial management. The Reserve Bank of India projected real GDP growth of 6.5% for FY 2025-26 while noting that external uncertainties remained elevated.

The confectionery and food processing industry continued to benefit from favourable long-term consumption trends driven by urbanisation, rising disposable incomes, changing consumer preferences and increasing demand for innovative and value-oriented products. At the same time, the industry remained exposed to volatility in raw material prices, evolving regulatory requirements, logistics costs and global trade developments, which continued to influence operating margins across the sector.

Against this backdrop, the Company continued to focus on strengthening its operational capabilities, improving financial discipline and enhancing organisational efficiency. During the year, the management remained focused on prudent deployment of resources, optimisation of working capital, disciplined cost management and strengthening the Company's long-term business fundamentals. The Board continues to monitor the Company's financial position closely while pursuing measures aimed at improving operational performance and creating sustainable long-term value for all stakeholders.

The Board believes that the Company's long-term growth prospects remain encouraging. The management continues to focus on product development, market expansion, operational excellence, sound corporate governance and effective risk management. These initiatives, together with a disciplined approach towards capital allocation and business development, are expected to strengthen the Company's competitive position and support sustainable growth over the medium to long term.

There has been no change in the business of the Company during the financial year ended 31 March 2026.

2. Financial Summary

During the financial period ended 31 March 2026, the Company has recorded financials, the summary of which is shown below:

(All amounts in INR Lakhs except EPS)

Particulars	Standalone		Consolidated	
	2025-26	2024-25	2025-26	2024-25
Total Income	4,405.76	2,549.87	4,377.92	2,549.87
Total Expenses	(4,149.23)	(3,266.05)	(4,200.27)	(3,302.37)
Profit before Tax	256.53	(716.18)	177.65	(752.50)
Tax (Expense) / Credit	130.03	(14.74)	130.03	(14.74)
Profit after Tax	386.56	(730.92)	307.68	(767.24)
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income	-	-	-	-
Earnings Per Share				
Basic EPS	2.73	(5.17)	2.18	(5.43)
Diluted EPS	2.73	(5.17)	2.18	(5.43)

The Figures in brackets represent deductions. The above figures are extracted from the audited standalone and consolidated financial statements of the Company as per the relevant Accounting Standards prescribed under the Companies Act, 2013 **("the Act")** and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 **("Listing Regulations").** The equity shares are at nominal value of INR 5 (Indian Rupees Five)each. The directors are confident that the performance and operations of the Company will improve in the coming years.

3. MD and CFO Certification

In terms of Regulation 17(8) read with Part B of Schedule II of the Listing Regulations, a certificate fromBrahma Gurbani, Managing Director and Vamshi Srinivas Vempati, Chief Financial Officer of the Company addressed to the Board, confirming the correctness of the financial statements for the financial year ended 31 March 2026, adequacy of the internal control measures and reporting of matters to the Audit Committee, is annexed to this Annual Report in **Annexure 1.**

4. Code of Conduct

In compliance with Regulation 17(5) of the Listing Regulations, the Board of Directors have framed and adopted Code of Conduct **("the Code")** for Directors and Senior Management of the Company. The Code provides guidance on ethical conduct of business and compliance of law. The Code is available on the Company's website at **https://sampreltd.com/pdf/policies-and-practices/code-of-conduct.pdf.**

All members of the Board and Senior Management personnel have affirmed the compliance with the Code as on 31 March 2026. A declaration to this effect, signed by the Managing Director in terms of the Listing Regulations, is given in the Corporate Governance Report forming part of this Annual Report in **Annexure 2.**

5. Appropriations

During the period under relevance, the Company has not transferred any amount to the reserves and accordingly, the entire balance available in the Statement of Profit and Loss is retained in it.

6. Dividend

The Board, after holistically considering the relevant circumstances, has not recommended any dividend for the period under review considering the Company wishes to plough back the profits and conserve resources for future growth and expansion.

7. Investor Education and Protection Fund

In terms of the provisions of Section 125 of the Act and the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 made thereunder, the amount that remained unclaimed for a period of 7 (Seven) years is required to be transferred to the Investor Education and Protection Fund **("IEPF")** administered by the Central Government. During the year under review, there was no amount of unpaid dividend and shares which were transferred to the IEPF.

8. Subsidiary, Associate or Joint Venture Companies

The Company has established wholly owned subsidiaries namely "Sampre Nutritions FZCO" in Silicon Oasis Free Zone, Dubai, United Arab Emirates and "Sampre Nutritions Holding Limited" in England, United Kingdom.

Pursuant to Section 129(3) of the Act, the statement containing the salient features of the financial statement of the Company's subsidiaries, associates and joint ventures is given in Form AOC-1 as **Annexure 4.**

Further, the audited financial statements and the related documents of the subsidiaries, associates and joint ventures shall be kept open for inspection at the registered office of the Company. The Company will also make available copy thereof upon specific request by any member of the Company interested in obtaining the same. Further, pursuant to Ind AS 110 issued by the Institute of Chartered Accountants of India, the consolidated financial statements presented by the Company in this Annual Report include the financial information of its subsidiary.

9. Listing on Stock Exchanges

The Company's shares are listed on the BSE, with the scrip code 530617.

CORPORATE GOVERNANCE

10. Management Discussion and Analysis

In terms of Regulation 34(2)(e) read with Part B of Schedule Vof the Listing Regulations, the Management Discussion and Analysis forms part of this Annual Report and is set out in **Annexure 5.**

11. Corporate Governance

Our corporate governance practices, deeply rooted in our core values, encompass our culture, policies, and stakeholder relationships. Integrity and transparency are pivotal in fostering stakeholder trust. We prioritise member value, adhering to legal, ethical, and sustainable standards. The Board fulfils its broad fiduciary duties, acknowledging its significant responsibilities. Our disclosures adhere to international governance standards, reflecting our commitment to industry best practices. We persist in enhancing long-term member value while respecting minority member rights in our strategic decisions.

12. Vigil Mechanism

The Company is committed to fostering an ethical and transparent work environment where the directors and employees can report genuine concerns related to misconduct, ethical violations, or potential legal issues. While Regulation 22 of the Listing Regulations, was not applicable to the

Company during the year, we remain dedicated to supporting a workplace culture where individuals feel encouraged to raise concerns responsibly and without fear of retaliation, thus upholding the principles of accountability and integrity in all business operations. The vigil mechanism and whistle blower policy has been disclosed on the website of the Company at **https://sampreltd.com/pdf/policies-and-practices/whistleblower-policy.pdf.**

BOARD OF DIRECTORS

13. Board Diversity

The Company acknowledges the significance of a diverse Board for its growth. We are confident that a genuinely diverse Board will harness variations in thought, perspective, regional and industry backgrounds, cultural and geographical diversity, age, ethnicity, race, gender, knowledge, and expertise. This inclusive approach extends to areas such as finance, diversity, global business, leadership, information technology, mergers and acquisitions, board service, governance, sales and marketing, environmental, social and governance, risk management, cybersecurity, and other domains. This diversity is integral to maintaining a competitive advantage.

14. Board Composition and Key Managerial Personnel

As on 31 March 2026, the Board consisted of six (6) directors with an optimum mix of two (2) Executive Directors and four (4) Non-Executive Independent Directors. The Board also consists of one (1) Woman Director as a Non-Executive Independent Director. The details of the Board Composition are outlined in the Corporate Governance Report forming part of the Annual Report.

As per Section 152(6) of the Act and other applicable provisions of the Act, Brahma Gurbani, being liable to retire by rotation at ensuing Annual General Meeting of the Company has offered himself for reappointment.

The number of directorships of the directors are within the limits of Section 165 of the Act, read with the Companies (Appointment and Qualification of Directors) Rules, 2014.

15. Committees of the Board

As on 31 March 2026, the Company had three (3) committees: Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee. The composition, terms of reference of the Committees and number of meetings held during the year are provided in the Corporate Governance Report, which forms a part of this AnnualReport.

16. Board Meetings and Committee Meetings

The Board and the Committeesmeet at regular intervals to discuss and decide on the Company's business policy and strategy.The quorum was met on all the meetings of the Board and the Committees. The details of the Board Meetings with the dates, and attendance of each director and committee members is provided in the Corporate Governance Report forming part of this Board's Report.

17. Independent Directors

The Company has received necessary declarations from each independent director under Section 149(7) of the Act, that they meet the criteria of independence laid down in Section 149(6) of the Act and the Listing Regulations. The independent directors also have confirmed compliance with Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014, as amended relating to inclusion of their name in the databank of independent directors. Additionally, a declaration from the independent directors has been obtained to the effect they have not been debarred from holding office of a director by virtue of any order passed by SEBI or any other such authority.

18. Statement Regarding Independent Director

In the opinion of the Board, the independent directors comprise persons of high integrity and possess relevant expertise and experience in their respective fields. All the independent directors of the Company have valid registration with the Independent Director's database maintained by the Indian Institute of Corporate Affairs ("IICA") and also completed the online proficiency test conducted by the IICA, wherever required.

19. Policy on Directors' Appointment and Remuneration

In terms of Section 178(3) of the Act, the Board has formulated a policy on qualifications, positive attributes and independence of a director, key managerial personnel and senior management of the Company. Furthermore, the policy also determines the diversity of the Board and criteria for determining the remuneration to the directors, key managerial personnel and senior management of the Company. The Salient Features of the Policy is provided in Annexure 6and is also uploaded on the website of the Company at https://sampreltd.com/pdf/policies-and-practices/nomination-and-remuneration-policy.pdf.

20. Board Performance Evaluation

The Company has highly committed and dedicated professionals as well as directors on the Board of the Company. The directors follow an efficient mechanism for annual evaluation of performance by directors and their committees. The mechanism basically is based upon the principle of enhancement in Company's efficient governance and bringing higher levels of transparency, legacy and accountability in working of the Company. Broadly, the evaluation framework for assessing the performance of directors comprises of the following key **areas:**

a. Attendance in the Board and Committee meetings
b. Quality of contribution to deliberations
c. Strategic perspectives or inputs regarding future growth of Company and its performance
d. Providing perspectives and feedback going beyond information provided by the management
e. Commitment to member and other stakeholder interests

Pursuant to Section 134(3)(p) read with Rule 8(4) of the Companies (Accounts) Rules, 2014, the formal annual evaluation needs to be made by the Board of its own performance and that of its committees and individual directors. The Board has carried out annual performance evaluation of its own performance, the Committee and director individually including independent directors. The performance evaluation of the non-independent directors was carried out by the independent directors. The directors expressed their satisfaction with the evaluation process.

21. Directors' Responsibility Statement

The Board would like to inform the members to the best of their knowledge and belief and according to the information and explanation obtained by them, that the audited financial statements for the financial year ended 31 March 2025, are in full conformity with the requirements of the Act. Pursuant to requirement of Section 134(3)(c) of the Act with respect to Directors' Responsibility Statement, it is hereby confirmed that:

a. In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

b. The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair

view of the state of affairs of the Company as at 31 March 2026 and of the profit and loss of the Company for the period 2025-26;

c. The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d. The directors have prepared the annual accounts on a going concern basis;

e. The directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

f. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and systems are adequate and operating effectively.

22. Particulars of Managerial Remuneration

The disclosure pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed to this Report as **Annexure 7.** The directors state that none of the executive directors of the Company received any remuneration or commission from any of its subsidiaries, and the remuneration is as per the remuneration policy of the Company.

23. Particulars of top 10 Employees

The Company did not have any employee who was in receipt of remuneration requiring disclosure under Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 during the year under review. Accordingly, the statement containing the particulars of such employees is not required to be annexed to this Report.

AUDIT AND AUDITORS

24. Statutory Auditors

N G Rao & Associates, Chartered Accountants (Firm Registration No.: 009399S) were appointed as Statutory Auditors of the Company by the members at the thirty-third (33rd) Annual General Meetingheld for the financial year 2023-24 for a term of five (5) consecutive financial years from 2024-25 to 2028-29, to hold office till the conclusion of the thirty-eighth (38th) Annual General Meeting of the Company, in accordance with Section 139(1) of the Act read with Rule 3 of the Companies (Audit and Auditors) Rules, 2014. The appointment of the auditors is not required to be ratified at every Annual General Meeting.

25. Secretarial Auditors

Neelu Goyal & Associates, Company Secretaries (Firm Registration No.: S2018TS578500) were appointed as Secretarial Auditors of the Company by the members at the thirty-fourth (34th) Annual General Meeting held for the financial year 2024-25 for a term of five (5) consecutive financial years from 2025-26 to 2029-30, to hold office till the conclusion of the thirty-ninth (39th) Annual General Meeting of the Company, in accordance with the applicable provisions of the Act and Listing Regulations. The appointment of the auditors is not required to be ratified at every Annual General Meeting.

During the period under review,Neelu Goyal & Associates, Company Secretaries (Firm Registration No.: S2018TS578500)conducted the secretarial audit of the Company for the financial year 2025-26 pursuant to Section 204(1) of the Act, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. The Secretarial Audit Report is attached to this Report in **Annexure 8.**

26. Cost Records and Cost Auditors

The Company is neither required to maintain cost records as specified by the Central Government under Section 148(1) of the Act nor required to have its cost records audited under Section 148(2).

27. Audit Reports

TheBoard informed that there are no qualifications, reservations or adverse remarks in the audit report as presented by the statutory auditorsof the Company, except for the standard emphasis or disclaimer, where applicable made by them in discharge of their professional obligations. The observations of the statutory auditors and secretarial auditorswhen read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comments by the management.

Auditors Modified Opinion and Reply

The secretarial audit report in Form MR-3 for the financial year 2024-25 as submitted by Neelu Goyal & Associates, the secretarial auditors of the Company contain a modified / qualifying opinion concerning the Company's non-compliance(s) with the Listing Regulations.

The Board of Directors of the Company acknowledges the observation highlighted in the report. The Board takes cognizance of this observation and is committed to addressing this matter in the forthcoming year to ensure full adherence to all regulatory obligations. A review of the Company's compliance processes is underway to strengthen oversight and prevent such instances in the future.

28. Reporting of Frauds by Auditors

During the year under review, there were no frauds which came to the cognizance of thestatutory auditors and secretarial auditors. Thus, the requirement for the statutory auditors and secretarial auditorsto report to the Government or the Audit Committee, under Section 143(12) of the Act, any instances of fraud committed against the Company by its officers or employees does not arise. Thus, there are no details to be mentioned in the Board's report.

29. Internal Financial Controls

The Company has an adequate internal financial control system, commensurate with the size of its business operations. Significant audit observations and follow up actions thereon are reported to the Audit Committee. The Audit Committee reviews if the Company has adequate and effective internal control system and it also monitors the implementation of its recommendations.

30. Risk Management

The Company has developed and implemented Risk Management Policy for identification, assessment, measurement and reporting of business risks faced by the Company. During the period under review, the Company has not identified any element of risk which may threaten the existence of the Company.

31. Secretarial Standards

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating efficiently.

SPECIFIED TRANSACTIONS

32. Unsecured Loan from Directors

During the financial year under review and pursuant to Section 73 of the Act read with Rule

2(1)(c)(viii) and Rule 16 of the Companies (Acceptance of Deposits) Rules, 2014, the Company has received declarations in writing from the respective directors confirming that the amounts advanced by them were out of their own funds and not out of funds acquired by borrowing or accepting loans or deposits from others. The details of such unsecured loans are disclosed in Note No. 38 to the Notes to the Financial Statements forming part of this Annual Report.

33. Deposits

The Company has not accepted any deposits from the public and members and as such there are no outstanding deposits in terms of the Section 73 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

34. Loans, Guarantees or Investments

There was no loan or guarantee given or investment made or security provided pursuant to Section 186 of the Act during the year under review.

35. Related Party Transactions

The Company is committed to maintaining transparency and accountability in its dealings, including transactions with related parties. Although Regulation 23 of the Listing Regulations is not mandatorily applicable, we adhere to high standards of governance by ensuring that all related party transactions are conducted at arm's length and in the ordinary course of business. Since all related party transactions entered into by the Company were on an arm's length basis and in the ordinary course of business and the Company had not entered into any material related party contracts, the disclosure under Rule 8(2) of the Companies (Accounts) Rules, 2014 in Form AOC-2 is not required to be provided. The details of the related party transactions during the year under review are given under Note No. 38 of the Notes to Financial Statements appended to this Report.

SECURITIES AND CAPITAL STRUCTURE

36. Changes in Capital Structure and Debt Structure

During the financial year under review, the Company undertook a series of capital restructuring initiatives to strengthen its capital base and broaden its equity capital.The Company has altered the capital structure during the year under review as detailed below:

Date of Allotment	Event	Description	Securities Allotted	Face Value
12/09/2025	Warrants Conversion	Conversion of warrants into equity shares	550000	INR 10
25/09/2025	Warrants Conversion	Conversion of warrants into equity shares	290000	INR 10
14/11/2025	Sub-Division	Equity shares split from face value of INR 10 each to face value of INR 5 each	Entire paid-up share capital	INR 5
14/11/2025	Bonus Issue	Bonus shares issued in the ratio of 1:1	43693710	INR 5
22/12/2025	FCCBs Conversion	Conversion of 13 FCCBs into equity shares	7621493	INR 5

During the year, 840000 convertible warrants issued on a preferential basis to non-promoter investors were converted into an equal number of equity shares of face value INR 10 (Indian Rupees Ten) each. Out of these, 550000 warrants were converted into 550000 equity shares on 12 September 2025, while the balance 290000 warrants were converted into 290000 equity shares on 25 September 2025.

Subsequently, pursuant to the approvals of the Members and in accordance with the applicable provisions of Act, and the Listing Regulations, the Company subdivided its equity shares having a face value of INR 10 (Indian Rupees Ten) each into equity shares having a face value of INR 5 (Indian Rupees Five) each. The record date for the sub-division was 14 November 2025.Following the sub-division, the Company issued bonus equity shares in the ratio of 1:1 to the eligible shareholders whose names appeared in the Register of Members and Register of Beneficial Owners as on 14 November 2025, resulting in the allotment of 43693710 fully paid-up bonus equity shares of face value INR 5 (Indian Rupees Five) each.

Further, on 22 December 2025, 13 Foreign Currency Convertible Bonds ("FCCBs") having a face value of USD 100,000 each were converted into 7621493 equity shares of face value INR 5 (Indian Rupees Five) each. The equity shares so allotted rank pari passu in all respects with the existing equity shares of the Company.

CORPORATE SUSTAINABILITY

37. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

The disclosures pursuant to Section 134(3)(m) of the Act, read with the Rule 8(3) of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo are given as below:

A. Conservation of Energy

a. The steps taken or impact on conservation of energy

The operations of the Company are not energy intensive. However, adequate measures have been initiated to reduce energy consumption.

b. The steps taken by the Company for utilising alternate sources of energy

The Company is working on viability study and development on introducing renewable sources of energy at site and office to reduce the cost of energy. The Company is in the process of phasing out electronics that use ozone depleting materials. Additionally, the Company continues to analyse energy consumption.

c. The capital investment on energy conservation equipment

There is no such capital investment made by the Company on energy conservation equipment.

B. Technology Absorption

a. The efforts made towards technology absorption

Information Technology is a critical for growth of business and hence the Company has introduced new technologies in its day-to-day operations. The Company is using computers and latest technology for speedy communication.

b. The benefits derived like product improvement, cost reduction, product development or import substitution

Due to adoption of information technology, the cost of communication has reduced to a great extent. Furthermore, the time to communicate has reduced, helping in effective and efficient governance and management of the affairs of the Company.

c. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

There is no such technology imported during the last three years by the Company.

d. The expenditure incurred on research and development

The Company has made no expenditure on research and development during the period under review.

C. Foreign Exchange Earnings and Outgo

There were no foreign exchange earnings or foreign exchange outgo during the year under review.

38. Corporate Social Responsibility

The requirements of Section 135 of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 with respect to applicability of Corporate Social Responsibility ("CSR") spending were not applicable to the Company as per the audited financial statements for the year 2025-26. Hence, the Company is not required to formulate and adopt the CSR Policy or constitute CSR Committee during the year under review.

39. Environmental, Social and Governance

Our focus is steadfast on leveraging technology to battle climate change, water management and waste management. On the social front, our emphasis is on the development of people, especially in the areas of digital skilling, improving diversity and inclusion, facilitating employee wellness and experience, delivering technology for good and energizing the communities we work in. We are also redoubling our efforts to serve the interests of all our stakeholders, by leading through our core values and setting benchmarks in corporate governance.

HUMAN RESOURCES MANAGEMENT

40. Prevention of Sexual Harassment

The Company's goal has always been to create an open and safe workplace for every employee to feel empowered, irrespective of gender, sexual preferences and other factors, and contribute to the best of their abilities. In order to make the workplace a safe environment, the Company has set up a policy on prevention of sexual harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("PoSH Act"). Further, the Company has complied with the provisions under the PoSH Act relating to the framing of an anti-sexual harassment policy and the constitution of an Internal Committee.

The Company has not received any workplace complaints, including complaints on sexual harassment during the year under review.

41. Affirmation with Maternity Benefits Laws

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

MISCELLANEOUS

42. Web Link of the Annual Return

The details forming part of the extract of the annual return in Form MGT-9 in accordance with Section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, has been disclosed on the website of Company at https://sampreltd.com/pdf/annual-results/annual-return-2025-26.pdf.

43. Material Changes and Commitments

There are no material changes and commitments affecting the financial position of the Company, which has occurred between the end of the financial year of the Company i.e., 31 March 2026 and the date of the Board's Report.

44. Going Concern Status and Company Operations

There are no significant material orders passed by the regulators, courts or tribunals which would impact the going concern status of the Company and its future operations.

45. Application Made or Proceedings Pending for Insolvency

During the year under review, there were no applications made or proceedings pendingin the name of the Company under the Insolvency and Bankruptcy Code, 2016.

46. Difference in Valuation between Loans Availed and One Time Settlement Made

During the year under review, there has been no one-time settlement of loans taken from banks and financial institutions.

47. Data Privacy, Data Protection and Cyber security

The Company is committed to upholding the highest standards of data privacy and protection. During the year under review, the Company has complied with all applicable data protection and privacy laws, including the provisions of the Digital Personal Data Protection Act, 2023, to the extent notified and made effective. The Company has implemented appropriate technical and organisational measures for safeguarding personal data processed in the course of its operations. The Board affirms its commitment to responsible data stewardship and to ensuring that the Company maintains robust systems and processes for lawful, fair, and transparent processing of personal data. No material instances of non-compliance with applicable data privacy laws were reported during the year.

48. Cautionary Statement

Statements in this Board's Report and the Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be forward-looking statements. Though these statements are based on reasonable and rational assumptions, their actual results may differ materially from those expressed or implied.

49. Acknowledgments

The Board wishes to place on record their appreciation to the Government of India, the Governments of various states in India, Governments across various countries, and concerned departments and agencies for their cooperation. Additionally, the Board recognises the invaluable support and collaboration of the workers, employees, banks, customers, partners, and the consultants provided during the period. The Board appreciates and values the assistance provided during the period, and looks forward to a fruitful relationship in future.

For Sampre Nutritions Limited

Brahma Gurbani
Managing Director
(DIN: 00318180)

Vishal Ratan Gurbani
Whole-Time Director
(DIN: 07738685)

Date: 07 August 2026
Place: Hyderabad, TG

CORPORATE GOVERNANCE REPORT

This report is prepared in accordance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("Listing Regulations")** as amended from time to time, and the report contains the details of Corporate Governance systems and processes of Sampre Nutritions Limited **("the Company").**

The Company firmly believes that strong corporate governance is the cornerstone of responsible management and long-term value creation. Guided by integrity, accountability, and transparency, we have embedded robust practices into our business framework to ensure fairness in all dealings. These practices are not static; they are continuously reviewed and refined to keep pace with the evolving business landscape and regulatory expectations. The governance framework reflects the Company's commitment to ethical conduct, compliance with applicable laws, and protection of stakeholder interests. It integrates our values, culture, and policies into every decision-making process, thereby strengthening stakeholder trust and confidence. Over the years, this approach has not only fostered sustainable growth but has also positioned the Company as a responsible and resilient corporate citizen.

CORPORATE GOVERNANCE PHILOSOPHY

1. Corporate Governance Philosophy

The Company firmly believes that strong corporate governance is the cornerstone of responsible management and long-term value creation. Guided by integrity, accountability, and transparency, we have embedded robust practices into our business framework to ensure fairness in all dealings. These practices are not static; they are continuously reviewed and refined to keep pace with the evolving business landscape and regulatory expectations.Our governance framework reflects the Company's commitment to ethical conduct, compliance with applicable laws, and protection of stakeholder interests. It integrates our values, culture, and policies into every decision-making process, thereby strengthening stakeholder trust and confidence. Over the years, this approach has not only fostered sustainable growth but has also positioned the Company as a responsible and resilient corporate citizen.

BOARD OF DIRECTORS

2. Composition and Category of Directors

The composition of the Board of Directors **("the Board")** is in line with the provisions of Regulation 17 of the Listing Regulations and Sections 149 and 152 of the Companies Act, 2013 **("the Act").** The Board maintains an appropriate balance of Executive and Non-Executive Directors, with Independent Directors forming more than half of its strength.

As on 31 March 2026, the Board comprised six (6) Directors consisting of two (2) Executive Directors and four (4)Non-Executive Independent Directors. The Company also meets the requirement of gender diversity, with one (1)Woman Director, including one (1)Independent Director.

The Board continuously evaluates its structure and composition to ensure regulatory compliance while aligning its collective expertise with the strategic direction and long-term objectives of the Company.As on 31 March 2026, the Board of Directors of the Company comprises of the following directors:

Sl. No.	Name	Designation	Category
1.	Brahma Gurbani	Managing Director	00318180
2.	Vishal Ratan Gurbani	Whole-Time Director	07738685
3.	Vanita Khatter	Independent Director	10794952

4.	Nagaraju Kanneganti	Independent Director	10794956
5.	Kireet Modi	Independent Director	00375261
6.	Pradeep NarendraPoddar	Director	00025199

With effect from 19 August 2025, Vinay Kumar Verma resigned as an Independent Director of the Company.During the year under review, Pradeep Narendra Poddar was appointed as an Additional Director of the Company on 13 February 2026 by way of the consent of the Board of the Company. His appointment was approved by the members of the Company on 10 May 2026.

As per Section 152(6) of the Act and other applicable provisions of the Act, Vishal Ratan Gurbani, being liable to retire by rotation at ensuing Annual General Meeting of the Company has offered himself for reappointment.

3. Details of Board Meetings

The Board meets at regular intervals to discuss and decide on the Company's business policy and strategy.During the year under review, During the period under consideration, sixteen (16) Board Meetings were held pursuant to Section 173(1) of the Act. The maximum interval between any two meetings did not exceed 120 days, as prescribed under the Act and Listing Regulations. The necessary quorum was present in all the meetings. They are mentioned as follows:

No.	Date of the Board Meetings Convened	Directors Entitled	Directors Attended	Attendance Percentage
1.	30 May 2025	6	6	100.00%
2.	04 June 2025	6	6	100.00%
3.	18 July 2025	6	6	100.00%
4.	14 August 2025	6	6	100.00%
5.	22 August 2025	5	5	100.00%
6.	25 August 2025	5	5	100.00%
7.	04 September 2025	5	5	100.00%
8.	12 September 2025	5	5	100.00%
9.	19 September 2025	5	5	100.00%
10.	25 September 2025	5	5	100.00%
11.	03 October 2025	5	5	100.00%
12.	05 November 2025	5	5	100.00%
13.	17 November 2025	5	5	100.00%
14.	18 December 2025	5	5	100.00%
15.	22 December 2025	5	5	100.00%
16.	13 February 2026	5	5	100.00%

Attendance of Each Director at the Board Meeting and the Last Annual General Meeting

The details of attendance of Directors at the meetings of the Board of Directors held during the year and the last annual general meeting are given below:

No.	Name of the Director	Meetings Entitled	Meetings Attended	Attendance at the AGM
1.	Brahma Gurbani	10	10	Yes
2.	Vishal Ratan Gurbani	10	10	Yes
5.	Vanita Khatter	4	4	Yes
6.	Nagaraju Kanneganti	4	4	Yes
7.	Kireet Modi	4	4	Yes
8.	Vinay Kumar Verma	2	2	N.A.

During the year under review, meeting of the Independent Directors without the presence of Non-Independent Directors and members of management was duly held on 13 February 2026, where the Independent Directors inter alia evaluated the performance of Non-Independent Directors and the Board of Directors as a whole, reviewed the performance of Chairperson of the Board and assessed the quality, quantity and timeliness of the flow of information between the Management of the Company and the Board of Directors.

4. Number of other Boards or Committees in which a Director is a Member or Chairpersonand Names of Listed Entities where a person is a Director

Sl. No.	Name of the Director	Number of Other Directorships*		Number of Other Committee Memberships / Chairpersonships ^		Names of Listed Entities in Which Directorship is Held
		Public Companies	Private Companies	Membership	Chairpersonship	
1.	Brahma Gurbani	-	2	-	-	-
2.	Vishal Gurbani	-	-	-	-	-
3.	Vanita Khatter	-	-	-	-	-
4.	Nagaraju Kanneganti	-	-	-	-	-
5.	Kireet Modi	-	2	-	-	-
6.	Pradeep Narendra Poddar	2	1	8	1	1.Tasty Bite Eatables Limited 2. Flex Foods Limited

*** Excludes foreign companies**

^ Only Membership/ Chairmanship in Audit Committee(s) and Stakeholders Relationship Committee(s) of listed and unlisted public companies are considered.

The number of Directorship(s) and Committee Membership(s) / Chairmanship(s) of all Directors is / are within the respective limits prescribed under the Act and the Listing Regulations.

5. Disclosure of Relationship amongst Directors inter-se

None of the other Directors are related to each other.

6. Number of Shares and Convertible Instruments held by Non-Executive Directors

There are no shares or convertible instruments held by any non-executive directors.

7. Details of Familiarization Programmes imparted to Independent Directors

All Directors including Independent Directors go through a structured orientation/ familiarization programme to make them familiar with their roles, rights and responsibilities in the Company at the time of appointment and also on a recurrent basis.

8. List of Skills, Expertise and Competencies of the Board of Directors

The Company is engaged in the business of manufacturing, producing, and processing a wide range of food, beverage, healthcare, and personal care products, including soft drinks, confectioneries, cosmetics, and therapeutic items. To manage the operations and to formulate long term strategies for its growth, different skill sets are required.

The Board comprises qualified and experienced members who possess required skills, expertise and competencies that allow them to make effective contributions to the Board and its Committees. The following skills / expertise/ competencies have been identified for the effective functioning of the Company and are currently available with the Board:

- Strategy
- Marketing
- Finance
- Corporate Governance
- Leadership
- Legaland Risk Management

The table below summarizes the skills, expertise and competencies possessed by the Board of Directors of the Company:

Names of the Directors	Skills / Expertise / Competence					
	Strategy	Marketing	Finance	Corporate Governance	Leadership	Legal Risk Management
Brahma Gurbani	✓	✓	✓	—	✓	—
Vishal Ratan Gurbani	✓	✓	—	—	✓	✓
Vanita Khatter	✓	✓	—	✓	✓	—
Nagaraju Kanneganti	—	—	✓	—	—	✓
Kireet Modi	✓	—	—	✓	✓	—
Pradeep Narendra Poddar	✓	—	—	✓	—	✓

9. Confirmation on Independent Directors

All Independent Directors have submitted requisite declarations confirming that they continue to meet the criteria of independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations. Based on the declarations submitted by the Independent Directors, Board is of the opinion that the Independent Directors fulfil the conditions specified in the Act and Listing Regulations and are independent of the Management.

The Independent Directors have also confirmed of having complied with Rule 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, by including/ registering their names in the data bank of Independent Directors maintained with Indian Institute of Corporate Affairs.

None of the Independent Directors except the below mentioned, have resigned during the financial year.During the financial year 2025-26, Vinay Kumar Verma - Independent Executive Director (Additional) resigned on 19 August 2025.

AUDIT COMMITTEE

The Audit Committee serves as a vital link between the management and the external auditors, with a mandate to oversee the Company's financial reporting process. It provides strategic direction to the audit function and ensures effective monitoring of the scope, quality and integrity of audits. The composition and terms of reference of the Audit Committee are fully aligned with the requirements of Section 177 of the Act and Regulation 18 of the Listing Regulations.

10. Terms of Reference of Audit Committee

The terms of reference of the Audit Committee, inter alia, include:

a. Overseeing the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible;

b. Recommending to the Board for appointment (including re-appointment and replacement), remuneration and terms of appointment of the Auditors of the Company;

c. Approval of payment to Statutory Auditor for any other services rendered by the Statutory Auditor;

d. Reviewing, with the management, the Annual Financial Statements and Auditor's Report thereon before submission to the Board for approval, with particular reference to:

   (i) Matters required to be included in the Directors' Responsibility Statement to be included in the Board's Report in terms of Section 134(3)(c) of the Act;

   (ii) Changes, if any, in accounting policies and practices and reasons for the same;

   (iii) Major accounting entries involving estimates based on the exercise of judgment by management;

   (iv) Significant adjustments made in the financial statements arising out of audit findings;

   (v) Compliance with listing and other legal requirements relating to financial statements;

   (vi) Disclosureof any related partytransactions;

   (vii) Modified opinion(s) in the draft auditreport.

e. Reviewing, with the management, the quarterly financial statements before submission to the Board for approval;

f. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;

g. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;

h. Approval or any subsequent modification of transactions of the Company with related parties;

i. Scrutiny of inter-corporate loans andinvestments;

j. Valuation of undertakings or assets of theCompany, wherever it is necessary;

k. Evaluation of internal financial controls andrisk management systems;

l. Reviewing, with the management, performance of Statutory and Internal Auditors, adequacy ofthe internal control systems;

m. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading thedepartment, reporting structure coverage and frequency of internal audit;

n. Discussion with Internal Auditor of any significant findings and follow up there on;

o. Reviewing the findings of any internal investigations by the Internal Auditor into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;

p. Discussion with Statutory Auditor before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

q. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, Shareholders (in case of non-payment of declared dividends) and creditors, if any;

r. Reviewing the functioning of the Whistle Blower Mechanism;

s. Approval of appointment of Chief Financial Officer after assessing the qualifications, experience and background, etc. of the candidate;

t. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments;

u. Consider and comment on rationale, cost- benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders;

v. Carrying out any other function as may be delegated by the Board from time to time.

11. Composition of the Audit Committee

The Audit Committee of the Board is constituted with four (4) directors comprising of four (4) Non-Executive Independent Directors. All members of Audit Committee are financially literate and majority of them have expertise in accounting / financial management. The composition of the audit committee is as follows:

Sl.No.	Committee Members Names	Designation in the Committee	Category of the Director
1.	Nagaraju Kanneganti	Chairperson	Independent Director
2.	Vanita Khatter	Member	Independent Director
3.	Kireet Modi	Member	Independent Director

Krishnama Nupur, Company Secretary and Compliance Officer of the Company, was the Secretary to the committee constituted by the Board.During the year under review,Vinay Kumar Verma as an Additional Non-Executive Independent Director. Thereafter, on 19 August 2025, the Committee was reconstituted following the resignation of Vinay Kumar Verma from the Company.

12. Meetings and Attendance of the Audit Committee

During the year, six (6) meetings of the Audit Committee was held. The committeemet on 04 June 2025, 18 July 2025, 22 August 2025, 25 August 2025, 05 November 2025, and 13 February 2026. The maximum time gap between any of the two consecutive meetings was not more than 120 days. The necessary quorum was present in all the meetings. They are mentioned as follows:

Sl. No.	Committee Members Names	Meetings Entitled	Meetings Attended	Attendance Percentage
1.	Nagaraju Kanneganti	6	6	100.00%
2.	Vanita Khatter	6	6	100.00%
3.	Kireet Modi	6	6	100.00%
4.	Vinay Kumar Verma	2	2	100.00%

The details of attendance of the Committee Members on the committee meeting are as follows:

Sl. No	Committee Members Names	Audit Committee Meeting Dates					
		04/06/2025	18/07/2025	22/08/2025	25/08/2025	05/11/2025	13/02/2026
1.	Nagaraju Kanneganti	Yes	Yes	Yes	Yes	Yes	Yes
2.	Vanita Khatter	Yes	Yes	Yes	Yes	Yes	Yes
3.	Kireet Modi	Yes	Yes	Yes	Yes	Yes	Yes
4.	Vinay Kumar Verma	Yes	Yes	N.A.	N.A.	N.A.	N.A.

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee is entrusted with overseeing the Company's nomination process, including succession planning for the Board and senior management. Its primary role is to assist the Board in identifying, evaluating and recommending individuals qualified to serve as Executive Directors, Non-Executive Directors and in determining the competencies required for Independent Directors, in line with the Board's Policy on Appointment of Directors. The Committee, together with the Board, periodically reviews the succession planning framework and is satisfied that the Company has in place adequate processes to ensure orderly succession at both the Board and senior management levels. The composition and terms of reference of the Committee are fully compliant with the provisions of Section 178 of the Act and Regulation 19 of the Listing Regulations.

13. Remuneration Policy

The Company has adopted Remuneration Policy for Directors, Key Management Personnel and other employees of the Company and the same is available on Company's website at https://sampreltd.com/policies-and-practices.php.

14. Terms of Reference of Nomination and Remuneration Committee

The terms of reference of the Nomination and Remuneration Committee, inter alia, include:

a. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the Directors, Key Managerial Personnel and other Employees;

b. Evaluation of balance of skills, knowledge and experience on the Board and on the basis of such evaluation, preparation of description of role and capabilities required of an Independent Director;

c. Formulation of criteria for evaluation of the performance of Independent Directors and the Board of Directors;

d. Devising a policy on diversity of the Board of Directors;

e. Identifying persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board of Directors their appointment and removal;

f. Considering and recommending to the Board whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of Independent Directors;

g. Recommend to the Board, all remuneration, in whatever form, payable to senior management;

h. Carrying out any other function as may be delegated by the Board from time to time.

15. Composition of the Nomination and Remuneration Committee

TheNomination and Remuneration CommitteeoftheBoardisconstituted with four (4) directors comprising of four (4) Non-Executive Independent Directors.All members of the Nomination and Remuneration Committee are well-versed in matters relating to human resources, organisational development and governance, with experience in evaluating qualifications and competencies required for Board and senior management positions. The composition of the Nomination and RemunerationCommittee is as follows:

Sl. No.	Committee Members Names	Designation in the Committee	Category of the Director
1.	Vanita Khatter	Chairperson	Independent Director
2.	Nagaraju Kanneganti	Member	Independent Director
3.	Kireet Modi	Member	Independent Director

Krishnama Nupur, Company Secretary and Compliance Officer of the Company, was the Secretary to the committee constituted by the Board. During the year under review,Vinay Kumar Verma as an Additional Non-Executive Independent Director. Thereafter, on 19 August 2025, the Committee was reconstituted following the resignation of Vinay Kumar Verma from the Company.

16. Meetings and Attendance of the Nomination and Remuneration Committee

During the year, one (1) meeting of the Nomination and Remuneration Committee was held. The committeemet on13 February 2026. The necessary quorum was present in all the meetings. They are mentioned as follows:

Sl. No.	Committee Members Names	Meetings Entitled	Meetings Attended	Attendance Percentage
1.	Vanita Khatter	1	1	100.00%
2.	Nagaraju Kanneganti	1	1	100.00%
3.	Kireet Modi	1	1	100.00%

The details of attendance of the Committee Members on the committee meeting are as follows:

Sl. No.	Committee Members Names	Nomination and Remuneration Committee Meeting Dates
		13/02/2026
1.	Vanita Khatter	Yes
2.	Nagaraju Kanneganti	Yes
3.	Kireet Modi	Yes

17. Performance Evaluation Criteria for Independent Directors

Pursuant to the provisions of the Act and Regulation 17(10) of the Listing Regulations, the Company has established a framework for the annual evaluation of the performance of the Chairperson, Individual Directors (both Independent and Non-Independent), Board Committees and the Board as a whole. During the year under review, the Board carried out a formal evaluation of its own functioning, that of its committees and of individual directors by seeking structured feedback on various aspects of Board and Committee governance. The evaluation was conducted through a detailed questionnaire based on the criteria laid down in the Company's Evaluation Policy. The performance evaluation of Independent Directors was undertaken by the entire Board, excluding the Director being evaluated. Independent Directors were assessed against well-defined parameters including qualifications, experience, knowledge and competency, fulfilment of responsibilities, ability to work collaboratively, initiative, availability and attendance, commitment, contribution, integrity, independence and quality of independent judgement.

STAKEHOLDER RELATIONSHIP COMMITTEE

The Stakeholders' Relationship Committee of the Company is responsible for considering and resolving the grievances of shareholders and warrant holders. Its scope includes addressing complaints related to non-receipt of the annual report, transfer and transmission of securities, non-receipt of dividends, issue of new or duplicate certificates, matters concerning general meetings, and any other concerns raised by security holders from time to time.

18. Terms of Reference of Stakeholders' Relationship Committee

The terms of reference of the Stakeholders' Relationship Committee, inter alia, include:

a. Consideration of grievances of security holders, including shareholders, debenture holders and other security holders.

b. Resolution of complaints relating to transfer and transmission of securities, issue of duplicate share certificates, dematerialisation and rematerialisation of securities.

c. Monitoring of cases of non-receipt of dividends, interest, redemption proceeds, annual reports and other corporate communications.

d. Review and redressal of complaints received from SEBI, stock exchanges, depositories, Registrar and Share Transfer Agents (RTA), and other authorities.

e. Ensuring timely redressal of investor grievances and continuous tracking of their status.

f. Oversight of compliance with investor-related provisions under the Act and the Listing Regulations.

g. Facilitation of the presence of the Committee Chairperson at general meetings to respond to queries of security holders.

h. Periodic reporting to the Board of Directors on status of complaints and investor relations.

i. Carrying out any other function as may be delegated by the Board from time to time.

19. Composition of the Stakeholders' Relationship Committee

The Stakeholders' Relationship Committee of the Board is constituted with four (4) directors comprising of four (4) Non-Executive Independent Directors. All members of the Stakeholders' Relationship Committee possess adequate knowledge of corporate laws and investor service matters, with expertise in handling shareholder grievances and ensuring effective investor relations. The composition of the audit committee is as follows:

Sl. No.	Committee Members Names	Designation in the Committee	Category of the Director
1.	Kireet Modi	Chairperson	Independent Director
2.	Nagaraju Kanneganti	Member	Independent Director
3.	Vanita Khatter	Member	Independent Director

Krishnama Nupur, Company Secretary and Compliance Officer of the Company, was the Secretary to the committee constituted by the Board. During the year under review,Vinay Kumar Verma as an Additional Non-Executive Independent Director. Thereafter, on 19 August 2025, the Committee was reconstituted following the resignation of Vinay Kumar Verma from the Company.

20. Meetings and Attendance of the Stakeholders' Relationship Committee

During the year, one (1) meeting of the Stakeholders' Relationship Committee was held. The committeemet on 13 February 2026. The necessary quorum was present in the meeting. They are mentioned as follows:

Sl. No.	Committee Members Names	Meetings Entitled	Meetings Attended	Attendance Percentage
1.	Kireet Modi	1	1	100.00%
2.	Nagaraju Kanneganti	1	1	100.00%
3.	Vanita Khatter	1	1	100.00%

The details of attendance of the Committee Members on the committee meeting are as follows:

Sl. No.	Committee Members Names	Stakeholders' Relationship Committee Meeting Dates
		13/02/2026
1.	Kireet Modi	Yes
2.	Nagaraju Kanneganti	Yes
3.	Vanita Khatter	Yes

RISK MANAGEMENT COMMITTEE

During the year under purview, since the Company neither fell within the category of "Top 1000 Listed Entities" nor it was categorised as a "High Value Debt Listed Entity", the provisions of Regulation 21 of the Listing Regulations were not applicable, and therefore there was no requirement to constitute a Risk Management Committee.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

During the year under purview, since the Company did not meet the thresholds under Section 135(1) of the Act, there were no requirements to constitute a Corporate Social Responsibility Committee.

REMUNERATION OF DIRECTORS

21. All Pecuniary Relationship of the Non-Executive Directors vis-à-vis the Company

There were no pecuniary transactions with any of the Non-Executive Directors except for remuneration / sitting fees / reimbursement of expenses, if any, paid to them as directors of the Company.

22. Criteria of Making Payments to Non-Executive Directors

The Board has adopted Remuneration Policy for Directors, Key Managerial Personnel and Other Employees, which describes the criteria of making payments to Non-Executive Directors. The Policy is available on the website of the Company at **https://sampreltd.com/policies-and-practices.php.**

In line with the Company's remuneration policy, Non-Executive Directors are entitled to receive remuneration by way of sitting fees as approved by the Board of Directors and reimbursement of expenses for participation in the Board and committee meetings and commission, if any, as may be determined by the Board of Directors and shareholders on the recommendation of the Nomination and Remuneration Committee within the overall limits specified under the Act / Listing Regulations.

23. Disclosures with respect to Remuneration

The following are the details of remuneration and sitting fee paid to the Directors of the Company during the Financial Year under review:

Sl. No.	Director Names	Designation	Salary (INR)	Sitting Fees (INR)	Benefits
1.	Brahma Gurbani	Managing Director	60,00,000	-	HRA, contribution to PF, reimbursement of all expenses
2.	Vishal Ratan Gurbani	Whole-Time Director	18,00,000	-	HRA, contribution to PF, reimbursement of all expenses
Total			**78,00,000**	-	

Note:

- Company does not have performance linked incentive plan for directors.
- No severance fee is paid/payable to any of the directors.
- All the directors are entitled to reimbursement of reasonable expenses incurred during the performance of their duty as a director.

Service Contract and Notice Period

Brahma Gurbani was appointed as the Managing Director of the Company for a period of three (3) years from 01 September 2021 to 31 August 2024 (both dates inclusive) and was reappointed as the Managing Director for a further period of three (3) years from 01 September 2024 to 31 August 2027. He is entitled to remuneration of INR 60,00,000 (Indian Rupees Sixty Lakhs) per annum during his current tenure.

Vishal Ratan Gurbani was appointed as the Whole-Time Director of the Company for a period of three (3) years from 01 May 2020 to 30 April 2023 (both dates inclusive) and was re-appointed as the Whole-Time Director with effect from 01 May 2023 for a term ending on 21 August 2027. The remuneration payable to him was revised to INR 18,00,000 (Indian Rupees Eighteen Lakhs) per annum with effect from 01 May 2023. A proposal for revision of his remuneration with effect from 01 April 2026 is being placed before the Members for their approval at the ensuing Thirty-Fifth (35th) Annual General Meeting.

GENERAL BODY MEETINGS

24. Details of General Meetings

The details of location and time, where the last three annual general meetings were held are as follows:

Financial Year	Day, Date and Time of Annual General Meeting ("AGM")	Venue / Location
2024-25	34th AGM: Tuesday, 23 September 2025, at 11:00 A.M. (IST)	Through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")
2023-24	33rd AGM: Saturday, 30 November 2024, at 11:00 A.M. (IST)	Through Video Conferencing ("**VC**") / Other Audio-Visual Means ("**OAVM**")
2022-23	32nd AGM: Friday, 23 September 2023, at 11:00 A.M. (IST)	Lions Club Conference Hall, LIC Building, 03 Floor, Paradise Circle, Secunderabad - 500003, Telangana

25. Special Resolutions Passed in the Previous Three Annual General Meetings

The details of the special resolutions passed in the previous three annual general meetings are as follows:

Financial Year	Day, Date and Time of Annual General Meeting ("AGM")	Details of Special Resolutions Passed
2024-25	34th AGM: Tuesday, 23 September 2025, at 11:00 A.M. (IST) through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	No resolutions were passed as special resolutions
2023-24	33rd AGM: Saturday, 30 November 2024, at 11:00 A.M. (IST) through Video Conferencing ("**VC**") / Other Audio-Visual Means ("**OAVM**")	1. To Reappoint Brahma Gurbani as the Managing Director of the Company 2. To Appoint Vanita Khatter as the Non -Executive Independent Director of the Company 3. To Appoint Nagaraju Kanneganti as the Non -Executive Independent Director of the Company 4. To Appoint Kireet Modi as the Non-Executive Independent Director of the Company
2022-23	32nd AGM: Friday, 23 September 2023, at 11:00 A.M. (IST) at Lions Club Conference Hall, LIC Building, 03 Floor, Paradise Circle, Secunderabad - 500003, Telangana	1. To approve Continuation of Appointment of Brahma Gurbani as Managing Director of the Company

26. Special Resolutions Passed Last Year through Postal Ballot

During the year under review, no resolutions were passed by postal ballot.

MEANS OF COMMUNICATION

27. Quarterly Results

The quarterly, half-yearly and annual financial results of the Company were timely submitted to the stock exchange where the shares of the Company are listed i.e., National Stock Exchange of India Limited and are also placed on the website of the Company at www.gurbanigroup.in.

28. Newspapers for Publication of Results

Financial Results are published in Business Standard (English Daily) and Nava Telangana (Telugu Daily) in compliance with Regulation 47 of the Listing Regulations.

29. Details of Website and Display of Official News Releases

The Company's website www.gurbanigroup.incontains a separate section for investors. The shareholders can access the profile of Board of Directors, Board Committees composition, policies adopted by the Board, Annual Reports, Financial Results, Investor Presentations, Corporate Announcements, Shareholding Pattern, details of unclaimed dividends, Corporate Governance Reports, contact details for investor grievance, etc. on the Company's website.

Press releases/ official news releases and presentations made to institutional investors or analysts, if any, are also regularly updated on the Company's website.

GENERAL SHAREHOLDER INFORMATION

30. Annual General Meeting

The thirty-fifth (35th) Annual General Meeting of the Members of the Company is scheduled to be held onFriday, 04 September 2026at 11:00 A.M. (IST). The Annual General Meeting will be held through Video Conferencing/ Other Audio-Visual Means.

31. Financial Year

From 01 April to 31 March.

32. Dividend Payment Date

The Board have not recommended any dividend for the financial year ended 31 March 2026.

33. The Name and Address of each Stock Exchange(s) at which the Listed Entity's Securities are Listed and a Confirmation about Payment of Annual Listing Fee to each of such Stock Exchange(s)

Equity Shares of the Company are listed on theBSE Limited, having office at 2nd Floor, New Trading Wing,Rotunda Building, P.J. Towers,Dalal Street, Fort,Mumbai - 400001, Maharashtra, India. The Company is not listed on any other stock exchange(es). The Company has paid the requisite annual listing fee to the BSE Limited.

34. Stock Code

The Equity Shares of the Company are traded at BSELimited under the stock code/ symbol 530617.

35. No Suspension Confirmation

The Equity Shares of the Company were not suspended from trading at any time during the financial year ended 31 March 2026.

36. Registrar and Share Transfer Agent:

The Company's Registrar and Share Transfer Agent ("RTA") are Bigshare Services Private Limited, having office at S6-2, 6th Floor, Pinnacle Business Park,Next to Ahura Centre, Mahakali Caves Road,Andheri (East),Mumbai - 400072, Maharashtra, India. Phone No.:(+91)2262638200; Email ID:mohan@bigshareonline.com; Website:www.bigshareonline.com.

37. Share Transfer System

Members of the Company may please note that SEBI, vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25 January 2022, has mandated Listed Companies to issue securities in demat form only while processing service requests viz. Issue of duplicate securities certificate; claim from Unclaimed Suspense Account; Renewal/Exchange of securities certificate; Endorsement; Sub-division/Splitting of securities certificate; Consolidation of securities certificates/folios; Transmission and Transposition. Accordingly, Shareholders are requested to make service requests by submitting a duly filled and signed Form ISR-4, the format of which is available on request by emailing the company at gurbani@gurbanigroup.in. It may be noted that any service request can be processed only after the folio is KYC compliant. In terms of amended Regulation 40 of the Listing Regulations, SEBI has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialised form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialisation, Members are advised to dematerialise the shares held by them in physical form. Members can contact the Company or RTA, for assistance in this regard.

Bigshare Services Private Limited, the Registrar and Share Transfer Agents looks after the share transfer system in the Company. Further, the Board has delegated the authority for approving transfer, transmission, etc. of the Company's securities to the Stakeholders' Relationship Committee of the Board.

38. Shareholding Distribution

The distribution of shareholding of the Company as on 31 March 2026, is as follows:

Category (Shares)	Number of Shareholders	%age of Shareholders	Number of Shares	%age of Shares
1 - 5000	6927	78.74	1795963	1.89
5001 - 10000	845	9.60	1271786	1.34
10001 - 20000	452	5.14	1455554	1.53
20001 - 30000	122	1.39	619789	0.65
30001 - 40000	89	1.01	665954	0.70
40001 - 50000	41	0.47	386855	0.41
50001 - 100000	107	1.22	1588940	1.67
100001 and above	214	2.43	87224072	91.81
Total	**8797**	**100.00**	**95008913**	**100.00**

39. Shareholding Pattern As on 31 March 2026

The shareholder distribution of the Company as on 31 March 2026 was as follows:

Particulars	No. of Shares	%age
Promoters (including Promoter Group)	13336652	14.04
Foreign Portfolio Investors - Category I	411000	0.43
Foreign Portfolio Investors - Category II	-	-
Resident Individuals holding nominal share capital up to INR 2 Lakhs	8503560	8.95
Key Managerial Personnel	-	-
Resident Individuals holding nominal share capital in excess of INR2 Lakhs	26493315	27.89
Investor Education and Protection Fund	-	-
Independent Directors	-	-
Non-Resident Indians	6916835	7.28
Foreign Companies	34146055	35.94
Bodies Corporate	4472610	4.71
Banks -	-	
Clearing Members	181343	0.19
Hindu Undivided Family	547543	0.58
Total	**95008913**	**100.00**

40. Dematerialisation of Shares and Liquidity

The equity shares of the Company are liquid and traded in dematerialised form on BSE Limited. The equity shares of the Company are available for trading through both the Depositories in India viz. National Securities Depositories Limited and Central Depository Services (India) Limited. The ISIN allotted to equity shares of the Company is INE375C01022.The details of number of equity shares of the Company which are in dematerialised and physical form as on 31 March 2026, are given below:

Particulars	No. of Equity Shares	% of Total Shares
Shares held in Dematerialised Form	92920905	97.80
Shares held in Physical Form	2088008	2.20
Total Equity Shares	**95008913**	**100.00**

41. Outstanding Global Depository Receipts or American Depository Receipts or Warrants or any Convertible Instruments, Conversion Date and likely impact on Equity

During the financial year under review, 840000 (Eight lakhs forty thousand) Convertible Warrants, which were allotted on 14 November 2024 on a preferential basis at an issue price of INR 60.50 (Indian Rupees Sixty and paise fifty) per warrant, were converted into an equal number of equity shares of face value INR 10 (Indian Rupees Ten) each. Out of the said warrants, 550000 warrants were converted into equity shares on 12 September 2025, while the remaining 290000 warrants were converted into equity shares on 25 September 2025.

Subsequently, pursuant to the approvals of the Members and in accordance with the applicable provisions of the Act, the Listing Regulationsand other applicable laws, the Company subdivided its equity shares having a face value of INR 10 (Indian Rupees Ten) each into equity shares having a face value of INR 5 (Indian Rupees Five) each. The record date for the sub-division was 14 November 2025.Following the sub-division, the Company issued bonus equity shares in the ratio of 1:1, resulting in the allotment of 43693710 (Four crores thirty-six lakhs ninety-three thousand seven hundred ten) fully paid-up bonus equity shares of face value INR 5 (Indian Rupees Five) each.

Further, on 22 December 2025, 13 (Thirteen) Foreign Currency Convertible Bonds ("FCCBs"), each having a face value of USD 100,000, were converted into 7621493 (Seventy-six lakhs twenty-one thousand four hundred ninety-three) equity shares of face value INR 5 (Indian Rupees Five) each.

As on 31 March 2026, all Convertible Warrants allotted by the Company had been converted into equity shares. However, 2 (Two) FCCBs of USD 100,000 each remained outstanding and continue to be convertible into equity shares of the Company in accordance with the terms and conditions governing their issuance. Accordingly, the equity share capital of the Company may increase upon conversion of the outstanding FCCBs. The Company did not have any outstanding Global Depository Receipts, American Depository Receipts or any other convertible instruments as on 31 March 2026.

42. Commodity Price Risk or Foreign Exchange Risk and Hedging Activities

During the year ended 31 March 2026, the Company has managed its foreign exchange risk by making necessary arrangements in the working capital cycle and by making suitable agreements with the customers of the Company. Details are provided in the financial statements of the Company.

43. Plant Locations

As on 31 March 2026, the Companyhad an owned plant at Plot No. 133, Industrial Estate, Medchal - 501401, Telangana, India and a leased plant at Plot No. 127 and 128, Industrial Estate, Medchal - 501401, Telangana, India.

44. Address for Correspondence

Company Secretary and Compliance Officer, Sampre Nutritions Limited, having registered office at Unit-1: Plot No. 133, Industrial Estate, Medchal - 501401, Telangana, India; Website: www.gurbanigroup.in; Email:gurbani@gurbanigroup.in;Contact Number: (+91)8418222428.

45. Credit Ratings Obtained by Company with Revisions

During the financial year ended 31 March 2026, the company did not obtain any credit ratings.

OTHER DISCLOSURES

46. Disclosures on Materially Significant Related Party Transactions that may have Potential Conflict with the Interests of Listed Entity at Large

During the year under review, there were no materially significant related party transactions, which had potential conflict with the interests of the Company at large. All related party transactions entered into by the Company are approved by the Audit Committee and prior omnibus approval of the Audit Committee is obtained for the transactions which are foreseen and are repetitive in nature.

As required under the Indian Accounting Standards, related party transactions are disclosed in Notes to the Company's financial statements for the financial year ended 31 March 2026.

47. Details of Non-Compliance by the Listed Entity, Penalties, Strictures imposed on the Company by Stock Exchange(s) or the Board or any Statutory Authority, on any matter related to Capital Markets, during the last Three Years

There were no instances of non-compliances, penalties, strictures imposed on the Company by the Stock Exchanges, SEBI or any statutory authority, on any matter related to capital markets, during the last three years.

48. Details of Establishment of Vigil Mechanism / Whistle Blower Policy, and Affirmation that No Personnel has been Denied Access to the Audit Committee

The Company has adopted a Whistle Blower Policy for Vigil Mechanism for Directors and Employees to report to the Management instances of unethical behaviour, fraud or violation of Company's code of conduct. The mechanism provides for adequate safeguards against victimization of employees and Directors who use such mechanism and makes provision for direct access to the Chairperson of the Audit Committee. During the year, no person has been denied access to the Audit Committee.

During the year under review, the Company has not received any instances of genuine concerns from Directors or employees under this mechanism. The Company has also hosted the Whistle Blower Policy on the website of the Company and can be accessed at the https://sampreltd.com/policies-and-practices.php.

49. Details of Compliance with Mandatory Requirements and Adoption of the Non-Mandatory Requirements

As on 31 March 2026, all mandatory requirements of the Listing Regulations have been complied with by the Company. The status of compliance with the discretionary requirements, as stated under Part E of Schedule II to the SEBI Listing Regulations are as under:

Modified Opinion(s) in Audit Report: The Auditors have expressed an unmodified opinion in their report on the financial statements of the Company.

Reporting of Internal Auditor: The Internal Auditor of the Company directly reports to the Audit Committee.

50. Weblink where Policy for determining 'Material' Subsidiaries is Disclosed

In terms of Regulation 16(1)(c) of the Listing Regulations, the Company had no material subsidiaries during the year; therefore there is no requirement to approve and adopt a Policy for determining material subsidiaries.

51. Weblink where Policy for dealing in Related Party Transactions is Disclosed

In accordance with the requirements of the Listing Regulations, the Company has adopted a Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions. The same has been placed on the website of the Company at https://sampreltd.com/pdf/policies-and-practices/related-party-transaction-policy.pdf.

52. Disclosure of Commodity Price Risks and Commodity Hedging Activities

The Company does not involve in hedging activities in commodity markets.Further, as the Company is into the business of manufacturing, producing, and processing a wide range of food, beverage, healthcare, and personal care products, the disclosure of commodity price risks is not applicable to the Company.

53. Details of Utilization of Funds raised through Preferential Allotment or Qualified Institutions Placement

Pursuant to Regulation 32(7A) of the Listing Regulations, during the financial year under review, the holders of 840000 (Eight Lakhs Forty Thousand) Convertible Warrants allotted on 14 November 2024 exercised their right to convert the warrants into an equal number of equity shares. Consequently, the Company received the balance 75% of the issue price payable on such warrants, aggregating to INR 3,80,47,600 (Indian Rupees Three crores eighty lakhs forty-seven thousand six hundred), upon their conversion into equity shares.

Further, during the financial year under review, 13 (Thirteen) FCCBs, each having a face value of USD 100,000, were converted into 7621493 (Seventy-six lakhs twenty-one thousand four hundred ninety-three) equity shares of face value INR 5 (Indian Rupees Five) each on 22 December 2025.

The proceeds received from the preferential issue continue to be utilised towards meeting the Company's working capital requirements, capital expenditure, expansion of manufacturing capabilities and other general corporate purposes, in accordance with the objects stated in the notice convening the Extraordinary General Meeting approving the preferential issue.

During the financial year under review, there was no deviation or variation in the utilisation of the proceeds of the preferential issue from the objects stated in the explanatory statement to the notice convening the Extraordinary General Meeting approving the preferential issue.

54. ACertificate from a Company Secretary in Practice that none of the Directors on the Board of the Company have been Debarred or Disqualified from being Appointed or Continuing as Directors of Companies by the Board/Ministry of Corporate Affairs or any such statutory authority

A certificate from a Company Secretary in practice confirming that none of the directors are disqualified or debarred from being appointed or continuing as directors of the Company by the Securities and Exchange Board of India or the Ministry of Corporate Affairs or any other authority is provided in Annexure 9 which forms part of this Corporate Governance Report.

Acceptance of Recommendations of Committees

During the year, all the recommendations of the Committees were accepted by the Board.

55. Total fees for all Services paid by the Company and its Subsidiaries, on aConsolidated Basis, to the Statutory Auditor and all Entities in the Network Firm / Network Entity of which the Statutory Auditor is a part

During the financial year, the details of total fees for all services paid by the Company to N G Rao & Associates, Chartered Accountants, Statutory Auditors of the Company is given below:

Sl. No.	Particulars		Amount (INR)
1.	Fee for Statutory Audit		4,50,000
2.	Fee for Certifications and other services		20,000
3.	Out of Pocket Expenses		30,000
		Total	**5,00,000**

Note: The above fees are exclusive of applicable taxes.

Further, None of the Subsidiary Companies have availed any services from the statutory auditors of the Company or any of its network firm/ network entity.

56. Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Number of complaints filed during the financial year: Nil

Number of complaints disposed of during the financial year: Nil

Number of complaints pending as on end of the financial year: Nil

57. Disclosure by Company and its Subsidiaries of 'Loans and Advances in the Nature of Loans to Firms/ Companies in which Directors are Interested by Name and Amount

There are no loans and advances given by the Company and its subsidiaries to firms/companies in which directors are interested during the financial year.

58. Details of Material Subsidiaries of the Company

The Company had no material subsidiaries during the financial year under review.

59. Weblinkfor Dividend Distribution Policy

During the year under purview, since the Company was not within the category of "Top 1000 Listed Entities" the provisions of Regulation 43A of the Listing Regulations were not applicable, and therefore there was no requirement to frame a Dividend Distribution Policy.

COMPLIANCE TO REQUIREMENTS OF CORPORATE GOVERNANCE REPORT

The Company has duly complied with the requirementsof the Corporate Governance Report of Para 10(2) of Part C of Schedule V of the Listing Regulations.

ADOPTION OF DISCRETIONARY REQUIREMENTS AS SPECIFIED IN PART E OF SCHEDULE II OF THE LISTING REGULATIONS

The following discretionary requirements have been adopted by the Company pursuant to Part E of Schedule II of the Listing Regulations:

Modified Opinion(s) in Audit Report: The Auditors have expressed an unmodified opinion in their report on the financial statements of the Company.

Reporting of Internal Auditor: The Internal Auditor of the Company directly reports to the Audit Committee.

DISCLOSURE OF THE COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS

The Company is in compliance with corporate governance requirements specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27, and Clauses (b) to (i) and (t) of Sub-Regulation (2) of Regulation 46, along with Para C, D, and E of Schedule V of the Listing Regulations.

DECLARATION REGARDING COMPLIANCE BY BOARD OF DIRECTORS AND SENIOR MANAGEMENT PERSONNEL WITH THE CODE OF CONDUCT

The Board and Senior Management Personnel have affirmed their compliance with the Code of Conduct for the financial year 2024-25. A declaration to this effect signed by Brahma Gurbani, Managing Director of the Company, is attached as Annexure 2 to this report.

COMPLIANCE CERTIFICATE REGARDING COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

The Company has obtained compliance certificate from the Practising Company Secretaries regarding compliance of conditions of corporate governance. The same forms part of this report as Annexure 3.

DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

There are no shares lying in the demat suspense account or unclaimed suspense account with the Company and hence, the disclosure of reporting in terms of Regulation 34(3) read with Part F of Schedule V of the Listing Regulations is not applicable.

CEO AND CFO CERTIFICATION

In terms of Regulation 17(8) of the Listing Regulations, the Managing Director and the Chief Financial Officer made a certification to the Board of Directors in the prescribed format for the year under review, which has been reviewed by the Audit Committee and taken on record by the Board. The same forms part of this report as Annexure 1.

For Sampre Nutritions Limited

Brahma Gurbani
Managing Director
(DIN: 00318180)

Vishal Ratan Gurbani
Whole-Time Director
(DIN: 07738685)

Date: 07 August 2026

Place: Hyderabad, TG

MD AND CFO CERTIFICATE

[Pursuant to Regulation 17(8) read with Part B of Schedule II of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To
The Board of Directors
Sampre Nutritions Limited

Members of the Board,

We, the undersigned, in our respective capacities as Managing Director and Chief Financial Officer of Sampre Nutritions Limited **("the Company"),** pursuant to Regulation 17(8) of the Listing Regulations certify that:

1. We have reviewed the Standalone and Consolidated Financial Statements and Cash Flow Statement of the Company for theyear ended 31 March2026 and that to the best of our knowledge and belief:
   a. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   b. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period under review which are fraudulent, illegal or violative of the Company's code of conduct.
3. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and there are no deficiencies in the design or operation of such internal controls.
4. We have indicated the auditors and the Audit committee that there are no:
   a. significant changes in internal control over financial reporting during the year;
   b. significant changes in accounting policies during the year;
   c. instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having significant role in the company's internal control system over financial reporting.

For Sampre Nutritions Limited

Brahma Gurbani
Managing Director

Vamshi Srinivas Vempati
Chief Financial Officer

Date: 07 August 2026

Place: Hyderabad, TG

DECLARATION REGARDING COMPLIANCE WITH CODE OF CONDUCT

[Pursuant to Regulation 34(3) read with Part D of the Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

This is to confirm that the Board of Directors ("the Board") has laid down a code of conduct for all the members of the Board and senior management personnel of Sampre Nutritions Limited ("the Company"). The Code of Conduct has also been uploaded on the website of the Company **athttps://sampreltd.com/pdf/policies-and-practices/code-of-conduct.pdf.** It is further confirmed that all the members of the Board and senior management personnel of the Company have affirmed compliance with the Code of Conduct of the Company for the financial year ended on 31 March 2026.

For Sampre Nutritions Limited

Brahma Gurbani

Managing Director

(DIN: 00318180)

Date: 07 August 2026

Place: Hyderabad, TG

CERTIFICATE ON CORPORATE GOVERNANCE

[Pursuant to Regulation 34(3) read with Part E of the Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To

The Members

Sampre Nutritions Limited

We have examined the compliance of conditions of Corporate Governance by Sampre Nutritions Limited **("the Company")** for the year ended on 31 March 2026, as stipulated in Regulations 17 to 27 and Clauses (b) to (i) and (t) of Regulation 46(2) and Para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("Listing Regulations")**

In our opinion and to the best of our information and according to the explanations given to us, and based on the representations made by the management, we certify that the Company to the extent applicable, has complied with the conditions of Corporate Governance as stipulated in Regulations 17 to 27, clauses (b) to (i) and (t) of Regulation 46(2) and Para C, D and E of Schedule V of the Listing Regulations.

The compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to the procedures and implementation thereof adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Neelu Goyal & Associates

(Firm Registration No.: S2018TS578500)

Neelu Goyal
Proprietor
(Membership No.: F8280)
(Certificate of Practice No.: 8980)
(Peer Review No.: 6494/2025)

Date: 31 July 2026
Place: Hyderabad, TG

UDIN: F008280H000985916

Form AOC-1

Statement containing salient features of the Financial Statement of Subsidiaries / Associate Companies / Joint Ventures

[Pursuant to First Proviso to Section 129(3) of the Companies Act, 2013 read with Rule 5 of the Companies (Accounts) Rules, 2014]

Part A - Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in INR)

Sl. No.	Particulars	Sampre Nutritions FZCO		Sampre Nutritions Holdings Limited	
1.	Date since when the subsidiary was acquired	03 January 2023		11 January 2023	
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01 April2025 to 31 March 2026		01 April 2025 to 31 March 2026	
3.	Reporting currency and exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	AED (United Arab Dirham)		GBP (British Pound Sterling)	
	Financial Parameters	**Amount (in AED)**	**Amount (in INR)**	**Amount (in GBP)**	**Amount (in INR)**
4.	Share Capital	10,000	2,54,553	66,59,000	82,36,32,399
5.	Reserves and Surplus	(18,33,077)	(4,66,61,525)	(28,670)	(35,46,149)
6.	Total Assets	27,195	6,92,257	66,43,230	81,16,81,814
7.	Total Liabilities	27,195	6,92,257	66,43,230	81,16,81,814
8.	Investments	-	-	66,43,230	81,16,81,814
9.	Turnover	-	-	-	-
10.	Profit before Taxation	(1,97,923)	(50,38,189)	(24,815)	(30,69,268)
11.	Provision for Tax	-	-	-	-
12.	Profit after Taxation	(1,97,923)	(50,38,189)	(24,815)	(30,69,268)
13.	Proposed Dividend	-	-	-	-
14.	Percentage of Shareholding	100.00%		100.00%	

1.Names of subsidiaries which are yet to commence operations: **Nil**
2.Names of subsidiaries which have been liquidated or sold during the year: **Nil**

Note: Amounts in INR, AED, and GBP are in actuals.

Part B - Associates and Joint Ventures

	Name of Associates / Joint Ventures	Name
1.	**Latest audited balance sheet date**	Nil
2.	**Shares of Associate / Joint Ventures held by the Company on the year end**	
	No. of Shares	
	Amount of Investment in Associates / Joint Venture	
	Extent of Holding (% age)	
3.	**Description of how there is significant influence**	
4.	**Reason why the Associate / Joint Venture is not Consolidated**	
5.	**Net Worth attributable to shareholding as per latest audited balance sheet**	
6.	**Profit / Loss for the year**	
	i. Considered in consolidation	
	ii. Not considered in consolidation	

1. Names of associates or joint ventures which are yet to commence operations: **Nil**
2. Names of associates or joint ventures which have been liquidated or sold during the year: **Nil**

For Sampre Nutritions Limited

Brahma Gurbani
Managing Director
(DIN: 00318180)

Vishal Ratan Gurbani
Whole-Time Director
(DIN: 07738685)

Date: 07 August 2026

Place: Hyderabad, TG

MANAGEMENT DISCUSSION AND ANALYSIS

This Management Discussion and Analysisreport provides an in-depth review of Sampre Nutritions Limited's ("the Company") performance, strategic initiatives, and market positioning for the fiscal year 2025-26. This report addresses key aspects of our operating environment, including the prevailing macroeconomic conditions, industry dynamics, and business performance metrics.

Indian Economy

The Indian economy continued to demonstrate resilience during the financial year 2025-26 despite heightened geopolitical uncertainties, evolving global trade dynamics and volatility in commodity prices. Strong domestic consumption, continued public investment in infrastructure, improving manufacturing activity and a resilient services sector supported economic growth during the year. Inflation remained broadly within the Reserve Bank of India's target range for a significant part of the year, supported by easing food prices and prudent monetary policy.

Looking ahead, India's medium-term growth prospects remain favourable, supported by favourable demographics, digital transformation, expanding infrastructure, manufacturing initiatives and policy reforms. Nevertheless, global trade developments, commodity price volatility, exchange rate movements and geopolitical uncertainties continue to pose risks to the overall economic outlook.

Industry Structure and Developments

The Indian confectionery industry continues to be one of the significant segments of the fast-moving consumer goods sector, supported by favourable demographics, rising disposable incomes, urbanisation and changing consumer preferences. The industry comprises chocolate confectionery, sugar confectionery, chewing gum, functional confectionery and other value-added product categories.

Consumer preferences continue to evolve towards premium offerings, innovative flavours, healthier alternatives and convenience-based consumption. At the same time, value-priced products continue to account for a significant portion of industry volumes, particularly in semi-urban and rural markets.

The industry continued to face challenges arising from fluctuations in prices of key raw materials such as cocoa, sugar, edible oils and packaging materials, together with increasing logistics costs and evolving food safety and labelling requirements. Competitive intensity remained high with established multinational manufacturers, organised domestic players and regional brands continuing to compete across product categories.

Opportunities and Threats

The Indian confectionery industry continues to offer significant growth opportunities driven by favourable demographic trends, increasing urbanisation, rising disposable incomes and changing consumer preferences. Growing penetration of organised retail, e-commerce and quick-commerce platforms has expanded consumer access to confectionery products across both metropolitan and emerging markets.

Consumers are increasingly seeking product innovation, premium offerings, healthier alternatives and value-added confectionery products. These evolving consumption patterns provide opportunities for companies to diversify their product portfolio, strengthen brand positioning and enhance customer engagement.

The Company continues to focus on improving operational efficiencies, strengthening its product portfolio, optimising manufacturing capabilities and identifying opportunities for sustainable long-term growth while maintaining financial discipline.

The confectionery industry continues to face challenges arising from volatility in prices of key raw materials, including sugar, cocoa, edible oils and packaging materials, which may adversely impact operating margins. Inflationary pressures, changes in consumer spending patterns, evolving regulatory requirements relating to food safety, labelling and packaging, and intense competition from multinational as well as domestic manufacturers continue to influence the operating environment.

Further, geopolitical developments, global supply chain disruptions, fluctuations in foreign exchange rates and changes in international trade policies may have an indirect impact on input costs and overall business operations. The Company continuously monitors these risks and adopts appropriate mitigation measures through prudent procurement practices, efficient inventory management and disciplined financial planning.

Product Performance

During the financial year under review, the Company continued to focus on strengthening its presence in the confectionery segment through its existing product portfolio while pursuing operational efficiencies and prudent cost management. Management remained focused on improving production efficiencies, optimising product mix and maintaining quality standards to meet evolving customer requirements.

The Company continues to evaluate opportunities for expanding its product offerings and strengthening market presence while maintaining a balanced approach towards cost optimisation, quality assurance and sustainable business growth.

Outlook

The long-term outlook for the Indian confectionery industry remains positive, supported by favourable demographic trends, rising disposable incomes, increasing consumption, expanding organised retail and continued growth of digital commerce channels.

The Company's strategic focus remains on strengthening operational efficiency, improving working capital management, optimising manufacturing operations, maintaining financial discipline and enhancing customer satisfaction. The Company will continue to evaluate opportunities for product innovation, market expansion and operational improvements while maintaining a prudent approach towards capital allocation and risk management.

Management remains committed to creating sustainable long-term value for all stakeholders through responsible corporate governance, disciplined execution and continuous improvement across business operations.

Risks and Concerns

The Company operates in a competitive business environment and is exposed to various business risks, including fluctuations in raw material prices, changes in consumer preferences, evolving regulatory requirements, macroeconomic uncertainties and competitive pressures.

The Company has established appropriate systems for identifying, monitoring and mitigating key business risks. Regular reviews are undertaken by the management and the Board to evaluate the effectiveness of risk mitigation measures and to ensure that significant business risks are addressed in a timely manner.

The Company continues to strengthen its internal processes, operational controls and governance framework to minimise the impact of business uncertainties and to support sustainable business operations.

Internal Control Systems and their Adequacy

The Company has established an adequate system of internal controls commensurate with the nature, size and complexity of its business operations. The internal control framework is designed to ensure the orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The effectiveness of the internal control systems is reviewed periodically by the management, Internal Auditors and the Audit Committee. The observations arising from internal audits are reviewed by the Audit Committee, and corrective actions are implemented wherever considered necessary.

The Statutory Auditors also evaluate the adequacy of internal financial controls over financial reporting as part of their audit. Based on such reviews, the Board is of the opinion that the Company's internal control systems are adequate and operating effectively.

Discussion on Financial Performance

During the financial year under review, the Company's financial performance reflected the impact of prevailing market conditions, input cost fluctuations and the overall operating environment. Management continued to focus on improving operational efficiency, optimising costs and maintaining financial discipline while pursuing sustainable long-term growth.

During the year, the Company undertook significant capital restructuring initiatives, including conversion of Convertible Warrants and Foreign Currency Convertible Bonds into equity shares, subdivision of equity shares and issue of bonus equity shares. These measures strengthened the Company's capital base, improved its capital structure and supported its long-term growth strategy.

The Company continued its focus on prudent working capital management, efficient utilisation of resources and optimisation of borrowing levels. Management remains committed to improving operating performance through better capacity utilisation, disciplined cost management, enhanced operational efficiencies and strengthening of internal processes.

The financial statements provide a detailed analysis of the Company's financial performance, cash flows and financial position for the financial year ended 31 March 2026.

Material Developments in Human Resources and Industrial Relations

The Company's employees continue to be its most valuable resource and play a vital role in achieving its strategic objectives. The Company remains committed to providing a safe, inclusive and performance-oriented work environment that encourages continuous learning, professional development and employee engagement.

The Company continues to invest in employee development through various training initiatives aimed at improving technical capabilities, operational efficiency, quality awareness, safety standards and leadership skills.

Industrial relations during the financial year remained cordial and harmonious. There were no material industrial disputes or work stoppages during the year under review. The Company continues to maintain constructive relationships with its employees and remains committed to promoting a culture of integrity, teamwork, accountability and mutual respect.

Key Financial Ratios

The financial year 2025-26 was characterised by a challenging operating environment, which impacted the Company's profitability during the year. The Company continued to focus on strengthening its capital structure through reduction in borrowings, prudent working capital management and efficient utilisation of resources. While profitability remained under pressure during the year, the Company's balance sheet was strengthened through capital restructuring initiatives, positioning it for sustainable long-term growth.

Sl. No.	Particulars of Financial Ratios	Current Year	Previous Year	Change (%)
1.	Current Ratio (times)	1.17	1.29	(9.49%)
2.	Debt-Equity Ratio (times)	0.19	0.78	(76.03%)
3.	Debt Service Coverage Ratio (times)	(1.06)	1.12	(194.55%)
4.	Return on Equity (%)	(13.53%)	1.42%	(1,054.83%)
5.	Inventory Turnover Ratio (times)	3.78	3.44	9.88%
6.	Trade Receivables Turnover Ratio (times)	3.23	3.54	(8.90%)
7.	Trade Payables Turnover Ratio (times)	1.96	1.88	4.10%
8.	Net Capital Turnover Ratio (times)	11.13	7.03	58.32%
9.	Net Profit Ratio (%)	(30.54%)	1.23%	(2,580.21%)
10.	Return on Capital Employed (%)	(5.70%)	7.56%	(175.37%)

Pursuant to Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, explanations are provided only for those financial ratios where the change is 25% or more compared to the previous financial year.

- Debt-Equity Ratio: The Debt-Equity Ratio improved significantly primarily due to reduction in borrowings during the financial year and strengthening of the Company's net worth following conversion of Convertible Warrants and Foreign Currency Convertible Bonds into equity shares.
- Debt Service Coverage Ratio: The Debt Service Coverage Ratio declined primarily due to lower operating profitability during the financial year, resulting in reduced debt servicing capacity despite the Company's improved capital structure.
- Return on Equity: Return on Equity declined primarily on account of the loss incurred during the financial year, coupled with an increase in shareholders' funds following the conversion of convertible securities and issue of bonus equity shares.
- Net Capital Turnover Ratio: The Net Capital Turnover Ratio improved primarily due to more efficient utilisation of working capital during the financial year.
- Net Profit Ratio: The Net Profit Ratio declined primarily due to higher input costs, finance costs and the resultant pressure on operating margins during the financial year.
- Return on Capital Employed: Return on Capital Employed declined primarily due to lower earnings before interest and tax during the financial year.

Overall, the financial ratios for the year reflect a transitional phase for the Company. While profitability remained under pressure owing to the challenging operating environment, the Company made significant progress in strengthening its balance sheet through reduction in borrowings and conversion of

convertible securities into equity, resulting in a healthier capital structure. The Management remains focused on improving operational performance, optimising costs, enhancing working capital efficiency and strengthening cash flows. With a stronger equity base and continued emphasis on prudent financial management, the Company is well-positioned to improve its financial performance and create sustainable long-term value for its stakeholders.

Cautionary Statement

Statements in the Management Discussion and Analysis describing the Company's objectives, projections, estimates and expectations may be "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied due to economic conditions, changes in government policies, tariff structures, regulatory developments, competitive dynamics, and other incidental factors. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements based on subsequent developments, information or events.

For Sampre Nutritions Limited

Brahma Gurbani
Managing Director
(DIN: 00318180)

Vishal Ratan Gurbani
Whole-Time Director
(DIN: 07738685)

Date: 07 August 2026
Place: Hyderabad, TG

SALIENT FEATURES OF THE NOMINATION AND REMUNERATION POLICY

Pursuant to the provisions of Section 178 of the Companies Act, 2013 **("Act")** and Regulation 19 read with Part D of Schedule II of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("Listing Regulations"),** the Company has formulated a Nomination and Remuneration Policy. The key features of the Policy are:

1. Objective

1.1. To lay down criteria for appointment, evaluation and remuneration of Directors, Key Managerial Personnel (KMP), Senior Management and other employees.

1.2. To ensure a transparent process of identifying persons qualified to become Directors/KMPs and recommending their appointment or removal.

1.3. To ensure that the level and composition of remuneration is reasonable, sufficient and linked to performance and long-term interests of the Company.

2. Appointment and Qualifications

2.1. Criteria based on integrity, expertise, skills, experience and diversity.

2.2. For Independent Directors, compliance with Section 149(6) of the Act and Regulation 16(1)(b) of Listing Regulations.

3. Remuneration Framework

3.1. Executive Directors / Key Managerial Personnel / Senior Management: Fixed pay, performance linked variable pay, long-term incentives including stock options, and retirement benefits.

3.2. Non-Executive Directors / Independent Directors: Sitting fees, commission (if approved by shareholders), and reimbursement of expenses.

3.3. Remuneration to be in compliance with Section 197 of the Act and Schedule V, wherever applicable.

4. Evaluation

4.1. Annual evaluation of performance of the Board, Committees and individual Directors based on defined criteria including contribution to decision-making, safeguarding stakeholders' interests, and bringing independent judgment.

5. Board Diversity and Succession Planning

5.1. Encouragement of diversity in the Board composition in terms of gender, age, professional background and experience.

5.2. Succession planning for Board, KMP and Senior Management to ensure business continuity.

6. Disclosure

6.1. The Policy is uploaded on the Company's website **athttps://sampreltd.com/pdf/policies-and-practices/nomination-and-remuneration-policy.pdf.**

6.2. The salient features of the Policy are included in the Board's Report, while detailed Policy is available on the website.

For Sampre Nutritions Limited

Brahma Gurbani
Managing Director
(DIN: 00318180)

Vishal Ratan Gurbani
Whole-Time Director
(DIN: 07738685)

Date: 07 August 2026
Place: Hyderabad, TG

REMUNERATION DISCLOSURES

Remuneration details of Directors and Key Managerial Personnel

[Pursuant to Section 197(12) of the Companies Act, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

Sl. No.	Name of the Director / Key Managerial Personnel	Designation	DIN	%age Change	MRE Ratio
1.	Brahma Gurbani	Managing Director	00318180	0.00%	17.13
2.	Vishal Ratan Gurbani	Whole-Time Director	07738685	0.00%	5.14
3.	Vanita Khatter	Independent Director	10794952	N.A.	N.A.
4.	Nagaraju Kanneganti	Independent Director	10794956	N.A.	N.A.
5.	Kireet Modi	Independent Director	00375261	N.A.	N.A.
6.	Vinay Kumar Verma	Independent Director	07603237	N.A.	N.A.
7.	Vamshi Srinivas Vempati	Chief Financial Officer	N.A.	2.20%	5.37
8.	Krishnama Nupur	Company Secretary	N.A.	0.00%	1.03
9.	Pradeep Narendra Poddar	Director	00025199	N.A.	N.A.

Notes:

1. Here, MRE implies "Median Remuneration of Employees", and this computation excludes the remuneration for Non-Executive Directors.
2. The MRE for the financial year2025-26was INR3,50,252 (Indian Rupees Three lakhs fifty thousand two hundred fifty-two) only.
3. Vinay Kumar Verma ceased to be Independent Director of the Companyw.e.f. 19 August 2025 owing to personal reasons.
4. Pradeep Narendra Poddar was appointed as a Non-Executive Non-Independent Directors by the Board on 13 February 2026 and his appointment approved by the members on 10 May 2026.
5. The remuneration details in the aforesaid table are on an accrual basis of accounting and not cash basis.

For **Sampre Nutritions Limited**

Brahma Gurbani
Managing Director
(DIN: 00318180)

Vishal Ratan Gurbani
Whole-Time Director
(DIN: 07738685)

Date: 07 August 2026
Place: Hyderabad, TG

Form MR-3

Secretarial Audit Report

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of theCompanies(Appointment and Remuneration Personnel) Rules, 2014]

To
The Members
Sampre Nutritions Limited
Plot No. 133, Industrial Estate
Medchal - 501401, TG

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Sampre Nutritions Limited **("the Company").** The Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts /statutory compliances and expressing my opinion thereon.

Based on ourverification of the Company's books, papers, minute books,forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31 March 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31 March 2026according to the provisions of:

1. The Companies Act, 2013 ("the Act") and the Rules made there under;
2. The Securities Contracts (Regulation) Act, 1956 **("SCRA")** and the Rules made there under;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
4. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 **("SEBI Act"):**
    a. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **("Capital Issue Regulations").**
    b. The Securities and Exchange Board of India (Substantial Acquisition of Sharesand Takeovers) Regulations, 2011 **("TakeoverRegulations");**
    c. The Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 **("ListingRegulations").**
    d. The Securities and Exchange Board of India(Prohibition of Insider Trading)Regulations, 2015 **("Insider Trading Regulations").**
    e. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. **Not Applicable**
    f. The Securities and Exchange Board of India (Issue and Listing of DebtSecurities) Regulations, 2008; **Not Applicable**
    g. The Securities and Exchange Board of India (Registrars to an Issue and ShareTransfer Agents) Regulations, 1993 regarding the Companies Act and dealingwith client; **Not Applicable**

h. The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; **Not Applicable;** and

i. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable**

During the period under review the Company has complied with the provisions of theAct, Rules, Regulations, Guidelines, Standards, etc. mentioned above to the extentapplicable to the Company subject to the following observations:

Following delay/ deficiencies are being reported in compliance with the Listing Regulations and the Act:

(i) There was a delay in submission of the financial results for the quarter/year ended 31 March 2025 under Regulation 33 of the SEBI (LODR) Regulations, 2015, for which BSE levied a monetary fine. The Company has subsequently remitted the said fine.

(ii) There was a delay in submission of the Annual Report for the financial year ended 31 March 2025 under Regulation 34 of the SEBI (LODR) Regulations, 2015, for which BSE levied a monetary fine. The Company has subsequently remitted the said fine.

5. We further report that, after considering the compliance system prevailing in theCompany, and after carrying out test checks of the relevant records and documentsmaintained by the Company, it has complied with inter alia, the following laws that are applicablespecifically to the Company:

   a. The Income-tax Act, 1961;

   b. Central Goods and Services Tax Act, 2017;

   c. Employees' Provident Funds & Miscellaneous Provisions Act, 1952;

   d. Employees' State Insurance Act, 1948;

   e. The Factories Act, 1948;

   f. The Boilers Act, 1923;

   g. Food Safety and Standards Act, 2006;

   h. The Water (Prevention and Control of Pollution) Act, 1974;

   i. The Air (Prevention & Control of Pollution) Act, 1981;

   j. The Hazardous and other Wastes (Management and Transboundary Movement) Rules, 2016;

The Company has complied with all applicable Secretarial Standards issued by theInstitute of Company Secretaries of India (ICSI) Secretarial Standards.

MANAGEMENT RESPONSIBILITY

1. Maintenance of secretarial records, and to devise proper systems to ensure compliancewith the provisions of all applicable laws and regulations and to ensure that the systemsare adequate and operate effectively is the responsibility of Management. Ourresponsibility as the Secretarial Auditor is to express an opinion on these secretarialrecords, systems, standards and procedures based on our audit.

2. We have followed the audit practices and the processes as were appropriate to obtainreasonable assurance about the correctness of the contents of the secretarial records.The verification was done on test basis to ensure that correct facts are reflected insecretarial records. We believe that the processes and practices, we followed provide areasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records andBooks of Accounts of the Company.

4. Wherever required, we have obtained the Management Representation about thecompliance of laws, rules and regulation and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, Rules, Regulations, standards is the responsibility of management. Our examination waslimited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of theCompany nor of the efficacy or effectiveness with which the management hasconducted the affairs of the Company.
7. We further report thatthe Board of Directors of the Company is duly constituted with properbalance of Executive Directors, Non-Executive Directors and Independent Directors. Thechanges in the composition of the Board of Directors that took place during the period underreview were carried out in compliance with the provisions of the Act.
8. Adequate notice is given to all directors to schedule the Board Meetings, agenda anddetailed notes on agenda were sent at least seven days in advance, and a system exists forseeking and obtaining further information and clarifications on the agenda items before themeeting and for meaningful participation at the meeting. Majority decision is carried throughwhile the dissenting members' views are captured and recorded as part of the minutes.
9. We further report that there are adequate systems and processes in the Companycommensurate with the size and operations of the Company to monitor and ensurecompliance with applicable laws, rules, regulations and guidelines.

For Neelu Goyal & Associates

(Firm Registration No.: S2018TS578500)

Neelu Goyal

Proprietor

(Membership No.:F8280)

(Certificate of Practice No.:8980)

(Peer Review No.:6494/2025)

Date: 31 July 2026

Place: Hyderabad, TG

UDIN: F008280H000985949

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

[Pursuant to Regulation 34(3) and Para 10(i) of Part C of Schedule Vof the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To

The Members

Sampre Nutritions Limited

We have examined the relevant registers, records, forms, returns and disclosures received from the directors of Sampre Nutritions Limited having CIN: L15499TG1991PLC013515and having registered office at Plot No. 133 Industrial Estate, Medchal - 501401, Telangana, India ("the Company"), for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Para 10(i) of Part C of Schedule Vof the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company and its officers, we hereby certify that none of the Directors on the Board of the Company for the financial year ending 31March2026, have been debarred or disqualified from being appointed or continuing as Director(s) of Company by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our test check basis verification.

This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Neelu Goyal & Associates
(Firm Registration No.: S2018TS578500)

Neelu Goyal
Proprietor
(Membership No.: F8280)
(Certificate of Practice No.: 8980)
(Peer Review No.: 6494/2025)

Date: 31 July 2026
Place: Hyderabad, TG

UDIN: F008280H000985938

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Standalone Financial Statements

To The Members of

M/s. SAMPRE NUTRITIONS LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **SAMPRE NUTRITIONS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and notes to financial statements and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

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

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's report including annexures to Board's report, Report on Corporate Governance, Businessresponsibility and Sustainability report, but does not include the consolidated financial statements, standalone financial statementsand our auditor's report thereon.

Our opinion on the financialstatements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Company's Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also

responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account.
   d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the remuneration paid or provided by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigation on its financial position in its standalone financial statements – Refer Note 27 to the standalone financial statements.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv.

(a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend has been declared / paid during the year. Accordingly, the provisions of section 123 of the Act are not applicable.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For N G Rao & Associates
Chartered Accountants
Firm Registration No.: 009399S

CA G. NAGESWARA RAO
Partner
Membership No.: 207300

UDIN: **26207300UBGBQG2336**
Place: Hyderabad
Date: 29-05-2026.

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of **M/s.SAMPRE NUTRITIONS LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's and Board of Directors' Responsibilities for Internal Financial Controls with Reference to Financial Statements

The Company's management and Board of Directorsis responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by theInstitute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of thefinancial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly

reflect the transactions and dispositions of the assets of the company;(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For N G Rao & Associates
Chartered Accountants
Firm Registration No.: 009399S

CA G. NAGESWARA RAO
Partner
Membership No.: 207300

UDIN: **26207300UBGBQG2336**
Place: Hyderabad
Date: 29-05-2026.

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's property, plant and equipment, right-of-use assets and intangible assets:

(a)

(A) The Company has maintained proper records showing full particulars, includingquantitative details and situation of property, plant and equipment, capital work-in-progress andrelevant details of right-of-use assets.

(B) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any intangible assets. Hence reporting under clause 3(i)(a)(B) of the Order is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, it has a program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets once in a year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, property, plant and equipment and right-of-use assets were due for verification during the year and were physically verified by the Management during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and on the basis of our examination of the registered sale deed provided to us, we report that, the title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment and capital work in progress are held in the name of the Company as at the balance sheet date.

(d) According to the information and explanation given to us and on the basis of our examination, the Company has not revalued any of its property, plant and equipment (including right of-use assets) and intangible assets during the year.

(e) According to the information and explanation given to us and on the basis of our examination of the records of the company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii.

(a) The physical verification of inventory (excluding stocks with third parties) has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedures of such verification by Management is appropriate. In respect of inventories of stores

and spares, the Management has appropriate verification programme designed to cover all the items. The discrepancies noticed on physical verification of inventory as compared to book records were not 10% or more in aggregate for each class of inventory.

(b) The Company has been sanctioned working capital limits in extent of INR 4.65 Crore, in aggregate, from banks on the basis of security of current assets, Since such limitsdo not exceed Rs.5 crore at any point during the year, reporting under clause 3(ii)(b) of the Order is not applicable to the Company."

iii. During the year, the Company has provided loans or advances in the nature of loans to its wholly owned subsidiary. The aggregate amount provided during the year and the balance outstanding as at March 31, 2026 were Rs. 74.7 lakhs and Rs. 385.67 lakhs respectively.

iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. The Company has acceptedan amount of Rs. 80.57 lakhs from a relative of a director, which is deemed to be a deposit.

vi. The Central government does not prescribe maintenance of cost records under section 148(1) of the Companies Act.

vii.

(a) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the following statutory dues have not been deposited as at March 31, 2026 on account of a dispute:

Name of statute: Central Excise Act, 1944
Nature of dues: Central Excise demand
Amount: Rs.10,70,000
Period to which the amount relates: FY 2010-11
Forum where the dispute is pending: CESTAT, Hyderabad

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix.

(a) According to the information and explanation given to us, as also on the basis of the books and records examined by us, the Company has not defaulted in repayment of dues to financial institutions or banks or any lenders. The Company has not taken any loan or borrowing from Government and has not issued any debentures during the year.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) According to the information and explanation given to us and on the basis of the books and records examined by us, the term loans taken during the year have been applied for the purpose for which those were obtained.

(d) According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that funds raised on short term basis have not been utilised for long term purposes.

(e) On an overall examination of thestandalone financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries,associatesor joint ventures.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

x.

(a) During the year, the Company has not raised any moneys by way of initial public offer or further public offer, including debt instruments. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) During the year, the Company allotted equity shares upon conversion of convertible warrants and Foreign Currency Convertible Bonds. Based on our examination of the records of the Company and according to the information and explanations given to us, the requirements of sections 42 and 62 of the Companies Act, 2013 have been complied with in respect of such allotments and the funds raised, where applicable, have been used for the purposes for which they were raised.

xi.

(a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) To the best of our knowledge, no report under subsection (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As represented to us by the management, there were no whistle blower complaints received by the company during the year.

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

xiv.

(a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi.

(a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has incurred cash losses during the financial year covered by our audit.

xvii The Company has not incurred cash losses during the financial year covered by our audit. The Company incurred cash losses of Rs. 533.89 lakhs in the immediately preceding financial year.

xviii There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the order is not applicable to the Company.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx.

(a) The provisions of section 135 of the Companies Act, 2013 are not applicable to the Company for the year. Accordingly, reporting under clauses 3(xx) (a) and 3(xx) (b) of the Order is not applicable to the Company

xxi. The requirements of clause 3(xxi) of the order is not applicable to the standalone financial statements.

For N G RAO & ASSOCIATES
Chartered Accountants
FRN: 009399S

CA G NAGESWARA RAO
Partner
Membership No: 207300

UDIN: **26207300UBGBQG2336**
Place: Hyderabad
Date:29-05-2026

SAMPRE NUTRITIONS LIMITED
Standalone Balance Sheet as at March 31, 2026
(All amounts are in Rs Lakhs except otherwise stated)

PARTICULARS	Notes	31-Mar-26	31-Mar-25
I. ASSETS			
1. Non-Current Assets			
a) Property, Plant & Equipment	3	2009.84	1985.87
b) Capital work-in-progress	4	500.53	500.53
c) Financial assets			
Investments in Subsidiaries & Others	5	7149.38	7149.38
Other Financials Assets	6	705.16	549.06
d) Other non-current assets			-
e) Deferred tax assets (net)	13	54.33	-
		10419.25	**10184.84**
2. Current Assets			
a) Inventories	7	759.60	571.32
b) Financial Assets			
Trade Receivables	8	1328.02	884.67
Cash and Cash Equivalents	9	6.25	5.63
Other Current Financial Assets	10	67.82	17.49
c) Current Tax Assets	11	116.94	43.72
		2278.63	**1522.83**
TOTAL ASSETS		**12697.88**	**11707.67**
II. EQUITY AND LIABILITIES			
1. EQUITY			
a) Equity Share Capital	12	4750.45	2100.69
b) Other Equity	13	5273.31	7155.37
Total Equity		**10023.76**	**9256.05**
2. LIABILITIES			
Deferred tax liability (net)		-	75.69
Non-current liabilities			
Financial Liabilities			
Long term borrowings	14	1275.28	1058.46
		1275.28	**1134.15**
Current liabilities			
Financial Liabilities			
Short-term Borrowings	15	515.74	631.95
Trade payables	16	550.47	456.03
Other financial liabilities	17	254.29	123.46
Other current liabilities	18	78.35	106.04
Short-term provisions	19	-	-
		1398.84	**1317.47**
TOTAL EQUITY & LIABILITIES		**12697.88**	**11707.67**
Summary of significant accounting policies	1-2		

The accompanying notes referred above form an integral part of the financial statements.
As per our report of even date attached

For N G Rao & Associates
Chartered Accountants
FRNo.009399S

(CA Nageswara Rao)
Partner
Membership No. 207300

Place: Hyderabad
Date: 29-05-2026

For and on behalf of the Board of Directors of Sampre Nutritions Limited

Brahma Gurbani
Managing Director
DIN: 00318180

Vishal R Gurbani
Director
DIN: 07738685

V.Vamshi Srinivas
CFO

Krishnama Nupur
Company Secretary

SAMPRE NUTRITIONS LIMITED

Standalone Statement of profit and loss for the year ended March 31, 2026

(All amounts are in Rs Lakhs except otherwise stated)

PARTICULARS	Notes	31-Mar-26	31-Mar-25
REVENUE			
Revenue from operations	20	4,334.73	2,512.42
Other income	21	71.04	37.45
		4,405.76	**2,549.87**
EXPENSES			
Cost of Materials Consumed	22	1,491.00	836.00
Manufacturing expenditure	23	1,640.01	1,448.33
Employee benefits expense	24	264.62	197.32
Other expenses	25	412.22	404.08
Depreciation	25	204.60	197.03
Finance costs	26	136.78	183.28
		4,149.23	**3,266.05**
Profit before exceptional items and tax		256.53	(716.18)
Exceptional Items			-
Profit/ (loss) before tax		256.53	(716.18)
Tax expense			-
Current tax			-
Mat credit entitlement			-
Short /(Excess) Provision for Taxation			-
Deferred tax (credit)/charge	31	(130.03)	14.74
Total Tax Expenses		(130.03)	14.74
Profit/ (loss) for the period		386.56	(730.92)
Other Comprehensive Income		-	-
Total Comprehensive Income for the period		386.56	(730.92)
Earnings per equity share			
Basic		1.84	(3.48)
Diluted		2.73	(5.17)
Weighted average no. of equity shares		14,138,428	14,138,428

The accompanying notes referred above form an integral part of the financial statements.

As per our report of even date attached

For N G Rao & Associates
Chartered Accountants
FRNo.009399S

(CA Nageswara Rao)
Partner
Membership No. 207300

Place: Hyderabad
Date: 29-05-2026

For and on behalf of the Board of Directors
of Sampre Nutritions Limited

Brahma Gurbani
Managing Director
DIN: 00318180

V.Vamshi Srinivas
CFO

Vishal R Gurbani
Director
DIN: 07738685

Krishnama Nupur
Company Secretary

SAMPRE NUTRITIONS LIMITED

Standalone Statement of Changes in Equity for the year ended 31st March, 2026

(All amounts are in Rs Lakhs except otherwise stated)

a) Eqity Share Capital

(Rupees in Lakhs except per share data)

Particulars	No. of Shares	In Rupees
Balance as at April, 01 2024	7,270,000	727.00
Changes in equity share capital during 2024-2025	13,736,855	1,373.69
Balance as at March 31, 2025	21,006,855	2,100.69
Balance as at April 01, 2025	21,006,855	2,100.69
Changes in equity share capital during 2025-2026	74,002,058	2,649.76
Balance as at March 31, 2026	95,008,913	4,750.45

b) Other Equity

Particulars	OTHER EQUITY				Total
	Securities premium	Equity Bonds FCCB	Retained Earnings	Money received against share warrants	
Balance as at April, 01 2024	674.00	0.00	655.72	198.00	1527.72
Total Comprehensive Income for the Year	0.00	0.00	0.00	0.00	0.00
i) Additions during the year	5312.55	7146.16	0.00	0.00	5312.55
ii) Utilisation during the year	0.00	(6074.24)	0.00	0.00	0.00
iii) Profit / (Loss) for the year	0.00	0.00	-730.92	0.00	-730.92
iv) Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
v) an other change	0.00	0.00	0.00	-25.91	-25.91
Balance as at March 31, 2025	5986.55	1071.92	-75.20	172.09	7155.36
Balance as at April 01, 2025	5986.55	1071.92	-75.20	172.09	7155.36
Total Comprehensive Income for the Year	0.00	0.00	0.00	0.00	0.00
i) Additions during the year	7602.14	68.25	386.56	381.15	7983.29
ii) Utilisation during the year	(8626.73)	(1140.18)	0.00	553.24	9179.97
iii) Profit / (Loss) for the year	0.00	0.00	0.00	0.00	0.00
iv) Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
v) an other change	0.00	0.00	0.00	0.00	0.00
Balance as at March 31, 2026	**4961.96**	**0.00**	**311.35**	**0.00**	**5273.31**

The accompanying notes referred above form an integral part of the financial statements.

For N G Rao & Associates
Chartered Accountants
FRNo.009399S

For and on behalf of the Board of Directors
of Sampre Nutritions Limited

(CA Nageswara Rao)
Partner
Membership No. 207300

Brahma Gurbani
Managing Director
DIN: 00318180

Vishal R Gurbani
Director
DIN: 07738685

Place: Hyderabad
Date: 29-05-2026

V.Vamshi Srinivas
CFO

Krishnama Nupur
Company Secretary

SAMPRE NUTRITIONS LIMITED

Standalone Cash flow statement for the year ended 31st March, 2026

(All amounts are in Rs Lakhs except otherwise stated)

PARTICULARS	31-Mar-26	31-Mar-25
A. Cash flow from operating activities		
Profit/ (loss) before tax	256.53	(716.18)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation expense	204.60	197.03
Profit / (Loss) on sale of fixed assets / CWIP		
Bad debts written off		-
Interest income	(27.84)	(24.25)
Interest Expense	111.63	169.78
Operating profit before working capital changes	544.91	(373.61)
Movements in Working Capital :		
(Increase)/ Decrease in inventories	(188.28)	187.16
(Increase)/ Decrease in Financials Assets	(648.91)	(119.92)
(Increase)/ Decrease in other non-current assets		-
(Increase)/ Decrease in Other Current Non Financial Assets		-
Increase / (Decrease) in Trade payables	94.44	249.71
Increase/ (decrease) in other current Financial Liabilities	103.14	30.71
Increase / (Decrease) in Other Non-Financial Liabilities		-
Cash generated / used in operations	(94.70)	(25.96)
Direct taxes (paid)/Refund (net)	0.60	10.73
Net cash generated/ (used) from operating activities (A)	(94.10)	(36.69)
B. Cash flow from investing activities		
Acquisiton of PPE	(228.56)	(27.71)
Proceeds from sale of fixed assets		-
Investments in subsidiary	0.00	(7,146.05)
Loans to subsdiary	(74.70)	(367.04)
Interest received	27.84	24.25
Net cash generated/ (used) in investing activities (B)	(275.42)	(7,516.56)
C. Cash flow from financing activities		
Proceeds from equity	381.15	7,732.25
Proceeds from long term borrowings (Net of repayment)	216.82	109.53
Proceeds from short term borrowings	(116.21)	(169.16)
Interest expense paid	(111.63)	(169.78)
Net cash flow generated/ (used) in financing activities (C)	370.13	7,502.84
Net increase/ (decrease) in cash and cash equivalents (A + B+ C)	0.62	(50.41)
Cash and cash equivalents at the beginning of the year	5.63	10.75
Cash and cash equivalents at the end of the year	6.25	(39.65)
Components of cash and cash equivalents:		
Cash on hand	4.89	5.42
Deposits with banks		-
With banks - on current accounts	1.36	0.21
Cash and cash equivalents	6.25	5.63

The accompanying notes referred above form an integral part of the financial statements.

(All amounts are in Rs Lakhs except otherwise stated)

For N G Rao & Associates
Chartered Accountants
FRNo.009399S

(CA Nageswara Rao)
Partner
Membership No. 207300

Place: Hyderabad
Date: 29-05-2026

For and on behalf of the Board of Directors
of Sampre Nutritions Limited

Brahma Gurbani
Managing Director
DIN: 00318180

V.Vamshi Srinivas
CFO

Vishal R Gurbani
Director
DIN: 07738685

Krishnama Nupur
Company Secretary

SAMPRE NUTRITIONS LIMITED

Notes to financial statements for the year ended 31st, March, 2026

1 Company Overview and Significant Accounting Policies:

a) Company Overview

Sampre Nutritions Ltd' (the company) is a public limited company incorporated under the provisions of the Companies Act applicable in India. The Company's shares are listed on Bombay Stock Exchange. The Company is into the activity of manufacturing of Sugar Candies. The principal place of business is situated at 133, TSIIC Industrial Estate, Medchal-500401, Medchal Malkajgiri Dist, Telangana.

b) Basis of preparation of Financials Statements

The Financial Statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the Rules notified under the relevant provisions of the Companies Act, 2013, (as amended from time to time) and Presentation and disclosure requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS Compliant Schedule III) as amended from time to time). The standalone financial statements have been prepared on the historical cost basis, except for the following assets and liabilities which have been measured at fair value

Certain financial assets and liabilities are measured at fair value (refer accounting policy regarding financial instruments). The standalone financial statements are presented in INR (Rupees in Lakhs)

2A Significant Accounting Policies

a) Property, Plant and Equipment & Depreciation

i) Recognition and Measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses, if any. The cost of an item of property, plant and equipment comprises:

Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.

Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

If significant part of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Property, plant and equipment are derecognised from financial statement, either on disposal or when no economic benefits are expected from its use or disposal. The gain or loss arising from disposal of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment recognised in the statement of profit and loss account in the year of occurrence.

ii) Subsequent expenditure

Subsequent expenditure is capitalised only if its is probable that the future economic benefits associated with the expenditure will flow to the company.

iii) Depreciation

Depreciation amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

Depreciation on assets has been provided on Straight line basis at the useful lives specified in the

Schedule II of the Companies Act, 2013. Depreciation on additions / deductions is calculated pro-rata from / to the month of additions / deductions.

Assets costing less than INR 5,000/- are depreciated at 100% in the year of acquisition.

f) Revenue recognition

Revenue from contracts with customers is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. When a performance obligation is satisfied, the revenue is measured at the transaction price which is consideration received or receivable, net of returns and allowances, trade discounts and volume rebates after taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company derives revenues primarily from manufacture and sale of "Sugar Candies".

Interest income: Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

g) Inventories

Raw materials and stores, work-in-progress, traded and finished goods are stated at the lower of cost, calculated on weighted average basis, and net realizable value. Cost of raw materials and stores comprise of cost of purchase. Cost of work-in-progress and finished goods comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Cost of inventories also include all other cost incurred in bringing the inventories to their present location and condition. Costs of purchased inventory are determined after deducting rebates and discounts. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Items held for use in the production of inventory are not written below cost if the finished product in which these will be incorporated are expected to be sold at or above cost.

h) Foreign Currencies

Functional currency: The functional currency of the Company is the Indian rupee.

Transactions and translations: Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign-currency-denominated monetary assets and liabilities are translated into the relevant functional currency at exchange rates in effect at the Balance Sheet date. The gains or losses resulting from such translations are included in net profit in the Statement of Profit and Loss. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at fair value are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of the transaction.

Transaction gains or losses realized upon settlement of foreign currency transactions are included in determining net profit for the period in which the transaction is settled. Revenue, expense and cash flow items denominated in foreign currencies are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

i) Income tax

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred taxes are recognised in Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in

equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

Current tax: Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax: Deferred income tax is recognised using the Balance Sheet approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred tax assets are recognised only to the extent it is probable that either future taxable profits or reversal of deferred tax liabilities will be available, against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of a deferred tax asset is reviewed at the end of each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled. Deferred tax assets and liabilities are offset when there is a legally enforceable right to set current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

j) Impairment of Assets

Non Financial Assets : The carrying value of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.

If the carrying amount of the assets exceed the estimated recoverable amount, an impairment is recognised for such excess amount. The impairment loss is recognised as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve for that asset.

When there is indication that an impairment loss recognised for an asset (other than a revalued asset) in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss. In case of revalued assets, such reversal is not recognised.

Financial assets: The Company assesses on a forward-looking basis the expected credit losses associated with its financial assets. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

k) Provisions and Contingent Liabilities

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be

required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

If the effect of the time value of money is material, provisions are discounted to reflect its present value using a current pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are not recognised in the Financial Statements.

l) Non-derivative financial instruments

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

(a) Financial assets

Cash and cash equivalents For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade Receivables and Loans: Trade receivables are initially recognised at fair value. Subsequently, these assets are held at amortised cost, using the effective interest rate (EIR) method net of any expected credit losses. The EIR is the rate that discounts estimated future cash income through the expected life of financial instrument.

Debt Instruments: Debt instruments are initially measured at amortised cost, fair value through other comprehensive income ('FVOCI') or fair value through profit or loss ('FVTPL') till derecognition on the basis of (i) the entity's business model for managing the financial assets and (ii) the contractual cash flow characteristics of the financial asset.

Equity Instruments: All investments in equity instruments classified under financial assets are initially measured at fair value, the Company may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis.

(b) Financial assets– Subsequent measurement

Financial assets at amortised cost: Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI): Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets.

Financial assets at fair value through profit or loss (FVTPL): Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

(c) Financial liabilities

Loans and borrowings: After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost on accrual basis.

Financial guarantee contracts: Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognized initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognized less cumulative amortization.

(d) Financial liabilities - Subsequent measurement

Financial liabilities are measured at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, carrying amounts approximate the fair value due to the short maturity of these instruments.

(e) Derecognition

The Company de-recognizes a financial assets when the contractual rights to the cash flows from the financial asset expires or it transfers the financial assets and the transfer qualifies for dercognition under Indian Accounting Standard 109 "Financial Instruments". A financial liability (or a part of financial liability) is de-recognised from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

(f) Offsetting of financial instruments

Financial assets and financial liabilities are offsetted and the net amount is reported in financial statements if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

m) Earnings Per Share

Basic EPS is computed by dividing the profit or loss attributable to the equity shareholders of the Company by the weighted average number of Ordinary shares outstanding during the year. Diluted EPS is computed by adjusting the profit or loss attributable to the ordinary equity shareholders and the weighted average number of ordinary equity shares, for the effects of all dilutive potential Ordinary shares.

2B Critical accounting judgments and key sources of estimation uncertainty

a The preparation of the financial statements in conformity with the Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and

the reported amounts of assets, liabilities and disclosures as at date of the financial statements and the reported amounts of the revenues and expenses for the years presented. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Although these estimates are based upon management's best knowledge of current events, actual results may differ from these estimates under different assumptions and conditions.

b The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

c **Critical Judgements** In the process of applying the Company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognized in the financial statements:

d **Key sources of estimation uncertainty :** The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

e **Key sources of estimation uncertainty :** The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

f **Income taxes:** The Company's tax jurisdiction is India. Significant judgments are involved in determining the provision for income taxes, including amount expected to be paid / recovered for uncertain tax positions.

g **Operating Cycle and Current versus non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification in accordance with Part-I of Division- II of Schedule III of the Companies Act, 2013.

An asset is treated as current when (a) It is expected to be realised or intended to be sold or consumed in normal operating cycle; (b) It is held primarily for the purpose of trading; or (c) It is expected to be realised within twelve months after the reporting period, or (d) The asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when (a) It is expected to be settled in normal operating cycle; or (b) It is held primarily for the purpose of trading; or (c) It is due to be settled within twelve months after the reporting period, or (d) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, results in its settlement by the issue of equity instruments do not affect its classification. The Company classifies all other liabilities as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified twelve months as its normal operating cycle.

3 **Recent Accounting Pronouncements:**

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. Ind AS 21 - The Effects of Changes in Foreign Exchange Rates: In May 2025, MCA notified amendments to Ind AS 21 -

The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025.The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements In August 2025, MCA notified the following amendments to:

a **Ind AS 1,** Presentation of Financial Statements, applicable w.e.f. April 1, 2025 – The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The Company has no impact of these amendments in its classification criteria of current and non-current liabilities.

b **Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments:** Disclosures, applicable w.e.f. April 1, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

c **Ind AS 12, International Tax Reform –** Pillar Two Model Rules applicable immediately - The amendments provide a temporary mandatory relief from deferred tax accounting for top-up tax and disclose that they have applied the relief. This relief is immediate and applies retrospectively. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements

4 **Rounding of Amounts:**

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III of the Companies Act, 2013 unless otherwise stated.

(All amounts are in Rs Lakhs except otherwise stated)

5 Non-Current Investments

(Amount Rs. in Lakhs)

	31-Mar-26	31-Mar-25
Investment in equity instruments in other companies		-
Unquoted, Fully Paidup equity instruments		-
1000 equity share of Rs.100 each of Cosmos Co-Op Bank Ltd	1.00	1.00
Investments carried at cost in wholly owned subsidiary companies	-	-
Unquoted, Fully Paidup equity instruments		
10000 equity shares of (March, 2023: Nil) AED 10 each representing 100 % of share capital of	2.32	2.32
M/s Sampre Nutritions FZCO, Dubai.		
Investments carried at cost in wholly owned subsidiary companies		
Unquoted, Fully Paidup equity instruments	7,146.05	7,146.05
10000 equity shares of (March, 2023: Nil) AED 10 each representing 100 % of share capital of		
Sampre Nutritions Holding Limited - UK (100% Sub)		
	7,149.38	7,149.38

6 Other Financial Assets - Non Current

(Amount Rs. in Lakhs)

	31-Mar-26	31-Mar-25
Security deposits		
Unsecured, considered good	103.67	70.96
Other loans and advances		
Deferred Borrowing cost	136.55	87.47
Loans to subsidiaries	464.95	390.25
Advances to Suppliers		0.39
	705.16	549.06

7 Inventories (valued at lower of cost and net realisable value)

(Amount Rs. in Lakhs)

	31-Mar-26	31-Mar-25
Raw Materials	493.74	388.50
Packing Materials	265.86	182.82
	759.60	571.32

8 Trade receivables

(Amount Rs. in Lakhs)

	31-Mar-26	31-Mar-25
- Unsecured, considered good		
Trade Receivables	372.61	191.55
Recivables from related parties (Refer Note 38)	955.42	693.12
Trade Receivables which have significant credit risk		-
	1,328.02	884.67

Trade receivables Ageing for trade receivables as at March 31, 2026

	Outstanding for following periods from due date of payment					
	< 6 Months	6 Months to 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years	Total
Undisputed Trade receivables – considered good	372.61	955.42			0.00	1328.02
Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables -considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables -considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total	**372.61**	**955.42**	**0.00**	**0.00**	**0.00**	**1328.02**

Trade receivables Ageing for trade receivables as at March 31, 2025

	Outstanding for following periods from due date of payment					
	< 6 Months	< 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years	Total
Undisputed Trade receivables – considered good	191.55	693.12	0.00	0.00	0.00	884.67
Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables -considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables -considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total	**191.55**	**693.12**	**0.00**	**0.00**	**0.00**	**884.67**

9 **Cash and Cash Equivalents**

(Amount Rs. in Lakhs)

	31-Mar-26	31-Mar-25
Cash and Cash equivalents		
Balance with banks		
- On current accounts	1.36	0.21
Margin money deposit	-	-
Other deposits	-	-
Cheques/Drafts on hand	-	-
Cash on hand	4.89	5.42
	6.25	**5.63**

10 **Other Current Financial Assets**

(Amount Rs. in Lakhs)

	31-Mar-26	31-Mar-25
Security deposits		
Unsecured, considered good		0
Other loans and advances		
Advances to employees	32.15	17.49
Prepaid Expenses	-	-
Advances to Suppliers	35.68	-
	67.82	**17.49**

11 **Current Tax Assets**

	31/Mar/26	31/Mar/25
Balance with Government Authorities	116.94	43.72
	116.94	**43.72**

(Amount Rs. in Lakhs)

12 **Share Capital**

	31-Mar-26	31-Mar-25
Authorised Shares		
20,00,00,000 (March 31, 2026: 1,00,00,00,000) equity shares of Rs. 5 each	10,000.00	1,800.00
Issued and subscribed shares		
9,50,08,913 (March 31, 2026: 47,50,44,565) equity shares of Rs. 5 each	4,750.45	2,100.69
	4,750.45	**2,100.69**

a) Reconciliation of the equity shares outstanding at the beginning and at the end of the year

	31-Mar-26		31-Mar-25	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	21,006,855	2,100.69	7,270,000	727.00
Shares issued during the year (Refer note below)	74,002,058	2,649.76	13,736,855	1373.69
Outstanding at the end of the year	**95,008,913**	4,750.45	**21,006,855**	2100.69

Note:

i) Conversion of 8,40,000 convertible warrants into equity shares

ii) Sub-division of equity shares from Rs 10 to Rs 5 per share

iii) Bonus issue in the ratio of 1:1, resulting in the allotment of 4,36,93,710 equity shares

iv) Conversion of 13 FCCBs into 76,21,493 equity shares

b) Terms/right attached to equity shares

The Company has issued only one class of equity shares having par value of Rs 5/- per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Details of shareholders holding more than 5% shares in the Company

Name of the shareholder	31-Mar-26		31-Mar-25	
	No. of shares	% shares	No. of shares	% shares
Brahma K Gurbani	5549664	5.84	887416	4.22
Saritha. B. Gurbani	3047048	3.21	761762	3.63
Meera B. Gurbani	3283048	3.46	530762	2.53

As per the records of the Company, including its register of shareholders/members, the above shareholding represents legal and beneficial ownership.

e) Disclosure of Shareholding of Promoters

Shareholding of promoters as at March 31, 2026			
Sl.No.	Promoter Name	Number of Shares	% of total shares
1	Brahma K Gurbani	5,549,664.00	5.84
2	Sarita B Gurbani	3,047,048.00	3.21
3	Meera B Gurbani	3,283,048.00	3.46
4	Saraswati Gurbani	888,092.00	0.93
5	Deepa Gurbani	568,000.00	0.60
	Total	**13,335,852.00**	

Shareholding of promoters as at March 31, 2025			
Promoter Name		Number of Shares	% of total shares
1	Brahma K Gurbani	887,416.00	4.22
2	Sarita B Gurbani	761,762.00	3.63
3	Meera B Gurbani	530,762.00	2.53
4	Saraswati Gurbani	222,023.00	1.06
5	Deepa Gurbani	142,000.00	0.68
	Total	**2,543,963.00**	

13 **Other Equity**

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Securities premium account	4,961.96	5,986.55
Surplus in the statement of profit and loss		
Balance as per last financial statements	-75.20	655.72
Profit / (loss) for the period/year	386.56	-730.92
Net surplus/(deficit) in the statement of profit and loss	311.35	-75.20
Money received against share warrants	-	172.09
Share Bonds	-	1,071.92
	5273.31	**7155.37**

0.13 **Deferred Tax Liability (Net)**

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Deferred Tax Liability, Net	-	113.69
Deferred Tax Asset, Net	-16.33	-
	-	-
Mat Credit Entitlement (Net)	-38.00	-38.00
	54.33	**75.69**

14 **Long-term borrowings**

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Secured Loans		
Term Loans (Refer Note No.28)		
- Term loans From Banks	439.38	456.23
- Vehicle Loans From Banks	-	-
- Other Vehicle Loan from financial institutions	32.75	55.00
Less: Current Maturites of long term borrowings	150.22	173.24
	321.90	338.00
Unsecured Loans		
Loans from Directors and relatives	953.38	720.46
	1,275.28	**1,058.46**

Notes:

- Vehicle Loans From Banks:

Vehicle loans were obtained from Yes Bank under hire purchase schemes, secured by hypothecation of vehicles owned by the company.

- Other Vehicle Loan

- There has no defualt in repayment of loan and interest as at Balalance Sheet.

15 **Short term borrowings**

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
The South Indian Bank Bill Discounting		-
Working capital loans from banks	365.51	458.71
Current maturities of Long term borrowings	150.22	173.24
	515.74	**631.95**

Notes:

a. Working capital limits are availed from The south Indian Bank are secured by Hypothecation of entire Current Assets of the Company and equitable mortgage of Company land at interest of 18.00 % PA and repayable on demand.

b. There has no defualt in repayment of loan and interest as at Balance Sheet.

16 **Trade payables**

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
a. Trade Creditors.	410.34	399.13
b. Creditor for Expenses	136.03	56.74
c. Creditors for Capital Goods	4.09	0.16
	550.47	**456.03**

Trade Payables ageing schedule as at March 31, 2026

	< 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years
MSME	-	-	-	-
Others	550.47	-	-	-
Disputed dues – MSME	-	-	-	-
Disputed dues - Others	-	-	-	-
	550.47	-	-	-

Trade Payables ageing schedule as at March 31, 2025

	< 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years
MSME	-	-	-	-
Others	456.03	-	-	-
Disputed dues – MSME	-	-	-	-
Disputed dues - Others	-	-	-	-
	456.03	-	-	-

Note:

Details of dues to micro and small enterprises as defined under the MSMED ACT, 2006

Based on information available with the Company, there are no suppliers who are registered as micro, small or medium enterprises under "The Micro, Small and Medium Enterprises Development Act, 2006 as at March 31, 2026 and as at March 31, 2025 respectively

17 Other financial liabilities (Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Due to employees	233.60	110.49
Provision for expenses	20.69	12.97
	254.29	**123.46**

18 Other current liabilities (Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Advances from customers	19.20	1.06
Other statutory liabilities	53.50	98.98
Other payables	5.66	6.00
	78.35	**106.04**

19 Short term provisions (Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Provision for income tax		-
		-

20 Revenue from operations (Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Domestic Sales	4334.73	2512.42
Export Sales		0.00
	4334.73	**2512.42**

21 Other income (Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Interest Income	30.87	26.78
Interest on income tax refund	2.24	1.32
Liabilities no longer payable, written back	-	-
Other non operating income	37.93	9.35
	71.04	**37.45**

22 Cost of Materials Consumed (Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Opening Stock	571.32	758.47
Add: Purchases	1,679.29	648.84
Less: Closing stock	759.60	571.32
	1,491.00	**836.00**

23 Manufacturing expenditure

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Fuel & Power consumption	429.89	366.00
Factory salaries and Wages	429.93	525.07
Factory Expenses	642.47	467.00
Transport & Hamali Charges	9.58	6.84
Repairs & Maintenance	128.14	83.43
	1640.01	**1448.33**

24 Employee benefits expense

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Salaries, bonus and allowances	147.53	90.57
Staff Welfare Expenses	39.09	28.75
Directors Remurneration	78.00	78.00
	264.62	**197.32**

25 Other expenses

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Advertisement Expenses	0.86	0.52
AGM Expenses	0.00	0.55
Building Maintenance	20.54	7.39
Business Promotion Expenses	0.00	3.80
Computer Maintenance	1.03	0.91
Communication Expenses	1.42	1.41
General Expenses	30.84	30.58
Insurance	4.90	8.62
Issuer Fee	34.43	41.33
Key Man Insurance Exp	0.00	7.84
Legal and professional	27.33	10.91
Office Expenses	16.60	11.36
Payments to auditors	8.61	7.48
Printing and stationery	3.43	3.84
Rates and taxes	19.22	23.37
Rental Charges	132.48	102.00
Security Services	26.49	23.04
Sitting Fee	1.60	3.40
Telephone Expenses	2.07	3.07
Travelling and conveyance	75.08	58.21
Vehicle Maintainence	5.28	5.03
FCCB Expense	0.00	49.43
	412.22	**404.08**

25 Depreciation

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Depreciation on property, plant and equipments	204.60	197.03
	204.60	**197.03**

26 Finance costs

(Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Interest on Term Loans	51.23	70.50
Interest on Working Capital loans	55.51	93.26
Interest on Vehicle Loans	4.89	6.03
Interest on Statutory Payments	0.00	0.00
Bank Charges & Other borrowing Costs	25.15	13.50
	136.78	**183.28**

SAMPRE NUTRITIONS LIMITED

3 Notes to financial statements

(All amounts are in Rs Lakhs except otherwise stated)

Property Plant and Equipment											
	Freehold Land	**Misc Fixed Assets**	**Electrical Equipment**	**Factory Buildings**	**Plant and machinery**	**Office Buidlings**	**Office Equipment**	**Computer equipment**	**Furniture and fixtures**	**Vehicles**	**Total fixed assets**
Cost											
As at March 31, 2024	21.24	6.39	266.61	956.28	2,245.98	130.93	52.27	11.31	152.08	354.16	4,197.23
	-	-	-	-	-	-	-	-	-	-	-
Additions	-	3.00	2.27	27.12	26.82	-	-	2.20	-	15.73	77.14
	-	-	-	-	-	-	-	-	-	-	-
Deletions	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2025	21.24	9.39	268.88	983.40	2,272.80	130.93	52.27	13.50	152.08	369.90	4,274.37
	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	18.94	17.09	188.12	-	-	2.23	2.19	-	228.56
	-	-	-	-	-	-	-	-	-	-	-
Deletions	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2026	21.24	9.39	287.81	1,000.49	2,460.92	130.93	52.27	15.73	154.27	369.90	4,502.94
Depreciation	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2024	-	6.30	204.69	476.53	949.95	23.73	45.22	9.61	120.42	255.02	2,091.47
Adjustment to opening Reserve	-	-	-	-	-	-	-	-	-	-	-
Charge for the year	-	0.45	11.35	39.59	110.64	2.38	1.31	1.07	10.00	20.23	197.03
Deletions	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2025	-	6.75	216.04	516.12	1,060.59	26.12	46.53	10.69	130.42	275.25	2,288.50
Adjustment to opening Reserve	-	-	-	-	-	-	-	-	-	-	-
Charge for the period	-	0.45	11.69	40.71	115.42	2.38	1.11	1.36	10.03	21.43	204.60
Deletions	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2026	-	7.20	227.73	556.83	1,176.01	28.50	47.65	12.05	140.45	296.68	2,493.10
	-	-	-	-	-	-	-	-	-	-	-
Net Block	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2024	21.24	0.09	61.92	479.75	1,296.03	107.19	7.05	1.69	31.66	99.14	2,105.76
As at March 31, 2025	21.24	2.64	52.84	467.28	1,212.21	104.81	5.74	2.82	21.66	94.65	1,985.87
As at March 31, 2026	21.24	2.19	60.09	443.66	1,284.91	102.42	4.62	3.68	13.82	73.21	2,009.84

4. Capital work - in - progress

Amount in CWIP for a period of

	Less than 1 Year	**1-2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
Projects in Progress	-	500.53	-	-	500.53
Projects temporarily suspended	-	-	-	-	-
Total	-	**500.53**	-	-	**500.53**

Ageing as at March 31, 2025

Amount in CWIP for a period of

	Less than 1 Year	**1-2 Years**	**2-3 Years**	**More than 3 Years**	**Total**
Projects in Progress	500.53	0	-	-	500.53
Projects temporarily suspended	-	-	-	-	-
Total	**500.53**	-	-	-	**500.53**

Ageing as at March 31, 2026

27. Contingent liabilities not provided for in respect of:

The company was in receipt of demand order in respect of Central Excise for FY 2010-11, against the said order, the company has filed an appeal before the appellate authorities in respective forums. The Company is expecting a favorable result from the appellate authority.

28. Secured Loans (Refer Note No.14)

a. Term loans from Banks:

The term loans from banks were availed for acquisition of Plant & Machinery, constructions of factory building from 'The South Indian Bank Ltd'. During the year.

Particulars	Rs. In Lakhs	Rate of Interest	Repayment terms
Term loans - Machinery & Factory Building	187.19	12.27%	Repayable in range of 58 months to 111 months including moratorium period of 14 months.
Working Capital Term Loan - (WCTL-1)	47.23	12.27%	Repayable in 79 months including moratorium period of 14 months.
Funded interest term loan (FITL 1, 2 &3)	72.37	12.77%	Repayable in 78 months including moratorium period of 18 months.
TATA Capital Ltd	132.58	11.50%	Term loans - Machinery

The above stated terms loans were secured by equitable mortgage of Industrial Property of land & building situated in plot no.133, Industrial estates, Medchal of the Company, further secured by collateral assets in the form of immovable properties belonging to the Promoter Directors and their relatives. It is further secured by personal guarantees of the directors and their relatives.

b. Vehicle Loans from Banks: NIL

c. Other Vehicle Loan

Other vehicle loans were obtained from Mercedes-Benz Financial Services India Pvt Ltd, Mahindra & Mahindra Financial Services Ltd, Kotak Mahindra Prime Ltd and Sundaram Finance Ltd under hire purchase schemes, secured by hypothecation of vehicles owned by the Company.

29. Dues to Micro and Small Enterprises

As per the information available with the company, it appears that no dues outstanding for more than 30 days in excess of Rs.1.00 Lakh as on 31st March 2026 in respect of Small Scale Industrial Undertakings. It is reported that there are no specific claims on the company from the small-scale industrial supplier under the "Interest on Delayed Payments to small Scale and Ancillary Industrial Undertaking Act, 1993" during the said year.

30. Payment to Auditors:

Particulars	31st March, 2026	31st March, 2025
Audit Fee	4.50	4.50
Tax Audit Matters	0.30	0.30
Certification & Other Services	0.20	0.20
Total	**5.00**	**5.00**

31. There are no debts outstanding as on 31st March 2026 from Directors or other officers of the company other than imprest cash in order to meet running expenses.

32. Segment Reporting:

a) Business Segment

The company's business consists of one primary reportable business segment of manufacturing of sugar boiled candies & toffees and consists of major revenue on account of processing charges; hence no separate disclosure is required in the context of Indian Accounting Standard 108 "Operating Segment".

b) Geographical Segment:

During the period under report, the Company has engaged in its business primarily within India with two manufacturing facilities including of leasehold unit. The conditions prevailing in India being uniform, no separate geographical disclosure is considered necessary. The Company has following reportable geographical segments based on location of its customers:

(i) Revenue from customers within India – Domestic

(ii) Revenue from customers outside India – Exports

Revenues are attributed to geographical areas based on the location of the customers as detailed below:

(Rupees in Lakhs)

Particulars	**31st March, 2026**		**31st March, 2025**	
	Revenue	%	Revenue	%
Domestic	4334.73	100%	2512.42	100%
Exports	-	-	-	-
Total	**4334.73**	**100.00%**	**2512.42**	100.00%

33. Deferred Tax Asset / (Liability):

The movement of Provision of Deferred Tax for the year ended 31-03-2026 is as given below:

Particulars	**Asset / (Liability) As on 31.03.2025**	**Recognised in Profit & Loss Account**	**Others**	**Asset / (Liability) As on 31.03.2026**
Timing Differences on account of Depreciation	(113.69)	(117.95)		4.26
Unabsorbed Tax Losses (Depreciation Loss)	0.00	74.84	-	(74.84)
MAT Credit Entitlement/ (Utilisation)	38.00	59.44	-	(59.44)
Total	**(75.69)**	**-**	**-**	**(130.02)**

34. Earnings per Share (EPS)

The earnings considered in ascertaining the company's Earnings per share comprise of net profit after tax. The number of shares used in computing Basic earnings per share is the weighted average number of shares outstanding during the year. The numerators and denominators used to calculate earnings per share.

Particulrs	F.Y. 2025-26	F.Y. 2024 -25
Profit attributable to Equity Share Holders (A) (Rs. In Lakhs)	386.55	(730.92)
Basic / Weighted Average Number of Equity Shares outstanding during the year (B) (No. s in Lakhs)	1,41,38,428	1,41,38,428
Nominal value of each equity Share	INR 5/-	INR 10/-
Earnings Per share	1.84	(5.17)
Diluted EPS	2.73	(5.17)

35. Taxes on income

The company made necessary provision for income tax as per the provisions of income tax act, 1961.

36. Financial risk management and policies

36.1 Capital risk management

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company's policy is to keep optimum gearing ratio. The Company includes within net debt, interest bearing loans and borrowings, trade and other payables, less cash and cash equivalents, excluding discontinued operations.

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Borrowings (Including Current maturities of long terms debts)	1791.01	1690.40
Trade payables	550.46	456.03
Other financial liabilities	332.64	229.50
Less: Cash and cash equivalent	6.25	5.63
Net debts (A)	**2667.86**	**2370.30**
Total Equity(B)	**10,023.76**	**9256.05**
Capital and net debt(C=A+B)	12691.62	11626.35
Gearing Ratio (%) (A/C)	**0.21**	**0.20**

36.2 Financial risk management

The Company's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance and support the Company's operations. The Company's principal financial assets comprise investments, cash and bank balance, trade and other receivables.

The Company is exposed to various financial risks such as market risk, credit risk and liquidity risk. The financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

a. Market risk

The Company's activities expose it primarily to the financial risk of changes in foreign currency exchange rates and changes in interest rates. There have been no changes to the Company's exposure to market risk or the manner in which it manages and measures the risk in recent past.

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and currency risk. Financial instruments affected by market risk include borrowings and bank deposits.

i. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is limited as the Company has only fixed deposit with bank.

ii. Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's Financial Liabilities. The Company's foreign currency risks are identified, measured and managed at periodic intervals in accordance with the Company's policies.

b. Credit risk

Credit risk is the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The Company has adopted a policy of only dealing with creditworthy customers.

In many cases an appropriate advance or letter of credit / bank guarantee is taken from the customers to cover the risk. In other cases credit limit is granted to customer after assessing the credit worthiness based on the information supplied by credit rating agencies, publicly available financial information or its own past trading records and trends.

At March 31, 2024, the company did not consider there to be any significant concentration of credit risk, which had not been adequately provided for. The carrying amount of the financial assets recorded in the financial statements, grossed up for any allowances for losses, represents the maximum exposure to credit risk.

c. Liquidity risk

The Company manages liquidity risk by maintaining adequate reserves and banking facilities, by continuously monitoring forecast and actual cash flows and by matching the maturity profiles of financial assets and liabilities for the Company. The Company has established an appropriate liquidity risk management framework for it's short-term, medium term and long-term funding requirement.

The table below summarizes the maturity profile of the Company's financial liabilities based on contractual undiscounted payments:

(Rs. In lakh)

Particulars	Carrying Value	Less than 1year	1-5 years	> 5 years
March 31, 2026				
Borrowings	1791.01	132.58	1658.43	-
Trade and other payables	550.46	550.46		-
Other financial liabilities	332.64	332.64		-
March 31, 2025				
Borrowings	1,690.40	631.95	1,058.46	-
Trade and other payables	456.03	456.03	-	-
Other financial liabilities	229.50	229.50	-	-

37. Fair Value measurement

The fair value of the financial assets are included at amounts at which the instruments could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair value:

(a) Fair value of cash and short term deposits, trade and other short term receivables, trade payables, other current liabilities, approximate their carrying amounts largely due to the short-term maturities of these instruments.

(b) Financial instruments with fixed and variable interest rates are evaluated by the Company based on parameters such as interest rates and individual credit worthiness of the counterparty. Based on this evaluation, allowances are taken to account for the expected losses of these receivables.

A. Financial instruments by category

The carrying value and fair value of financial instruments by categories as at March 31, 2026 were as follows:

Particulars	Note No	Amortised cost	Financial assets / liabilities at fair value through profit or loss		Financial assets/liabilities at fair value through OCI		Total Carrying value	Total fair value
			Designated upon initial recognition	Mandatory	Designated upon initial recognition	Mandatory		
Assets:								
(a) Trade receivables	8	1328.02						1328.02
(b) Other financial assets	10	184.76						184.76
(c) Cash and cash equivalent	9	6.25						6.25
(d) Bank balances (other than cash and cash equivalent)								
Liabilities:								
(a) Borrowings	14&15	1791.01						1791.01
(b) Trade and other payables	16	550.46						550.46
(c) Other financial liabilities	17&18	332.64						332.64

B. The carrying value and fair value of financial instruments by categories as at March 31, 2025 were as follows:

(Rs. In lakh)

Particulars	Note No	Amortised cost	Financial assets/liabilities at fair value through profit or loss		Financial assets/liabilities at fair value through OCI		Total Carrying value	Total fair value
			Designated upon initial recognition	Mandatory	Designated upon initial recognition	Mandatory		
Assets:								
(a) Trade receivables	8	884.67					884.67	884.67
(b) Other financial assets	10	61.21					61.21	61.21
(c) Cash and cash equivalent	9	5.63					5.63	5.63
(d) Bank balances (other than cash and cash equivalent)		-					-	-
Liabilities:								
(a) Borrowings	14&15	1,690.40					1,690.40	1,690.40
(b) Trade and other payables	16	456.03					456.03	456.03
(c) Other financial liabilities	17&18	229.50					229.50	229.50

38. Related Party Disclosures

"Related Party Disclosures" issued by the Institute of Chartered Accountants of India are as follows:

Name of the related parties and description of relationship

a) Enterprise which are owner or have significant influence of or are partners with key management personnel and their relative:

M/s. Royes Industries Pvt. Ltd.
M/s. Naturalle Health Products Pvt. Ltd.

b) Key Managerial Personnel
Shri Brahma K Gurbani (MD)
Shri Vishal R Gurbani (WTD-VP)

c) Wholly owned subsidiary companies
M/s. Sampre Nutritions FZCO Due from Subsidiary Company 16,56,387 AED (in INR 385.67 Lakhs).

M/s. Sampre Nutritions Holding Limited Equity Share Capital 66,59,000 GBP (in INR 7367.18 Lakhs).

a) Related Party Transactions:

(Rs. In lakh)

Name of Related Party	Nature of transaction	Current Year	Previous Year
Shri. Brahma K Gurbani	Managerial Remuneration	60.00	60.00
Shri Vishal R Gurbani	Managerial Remuneration	18.00	18.00
Shri. Brahma K Gurbani	Unsecured Borrowings	188.66	8.97
Smt. Meera B Gurbani	Unsecured Borrowings	(2.35)	(0.60)
Royes Industries Pvt.Ltd	Lease Rentals	132.48	96.00
Royes Industries Pvt.Ltd	Purchases of Raw Material	-	-
Royes Industries Pvt.Ltd	Sale of Raw Materials	-	-

b) Balances receivable /Payable

(Rs. In lakh)

Name of Related Party	Nature of transaction	As at March 31, 2026	As at March 31, 2025
Royes Industries Pvt.Ltd	Receivables	953.43	659.63
Naturalle Health Products Pvt Ltd	Receivables	-	-
Shri. Brahma K Gurbani	Unsecured Borrowings	900.09	711.43
Smt. Meera B Gurbani	Unsecured Borrowings	80.57	32.27
M/s. Sampre Nutritions FZCO 10,000 equity shares of AED 10 each (in INR 2.33 Lakhs) in AED 16,56,387 (in INR 385.67) and Sampre Nutritions Holding Limited – UK Equity Share Capital in GBP 66,59,000 (in INR 7367.18 Lakhs) .	Investments in subsidiaries	7148.38	7148.38

c) Disclosure of Unsecured Loans received from Directors and Relatives of Directors Pursuant to Rule 16A of Companies (Acceptance of Deposits) Rules 2014 is as follows.

(Rs. In lakh)

S No.	Name of Lender	Nature of Relation	Amount
1	Shri. Brahma K Gurbani	Director	900.09
2	Smt. Meera B Gurbani	Relative of Director	80.57

39. CIF Value of Imports

	FY 2025-26 (Rs.)	2024-25 (Rs.)
Raw materials	---	---
Packing materials	---	---
Traded goods	---	—
Capital goods	—	----

40. Previous year's figures have been re grouped / and or re-arranged wherever necessary to confirm with the current year classification.

41. Provision for accruing liability for Super Annuation / Retirement benefits have been made in the basis of the liability as actually determined as at the year end.

42. Depreciation has been provided on the straight-line method as per the rates prescribed as of Schedule II of The Companies Act 2013.

43. There were no employees drawing remuneration of Rs.60.00 lacs or more per annum or Rs.5.00 lacs or more per month, if employed for part of the year.

44. Micro and Medium Scale Business Entities: There are no micro, small and medium enterprises, to whom the company over dues, which are outstanding for more than 45 days as at 31st March 2025. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the company.

45. Ratios;

Particulars	Numerator	Denominator	As at		Variance in %	Notes
			31.03.2026	31.03.2025		
(a) Current Ratio (In times)	Current assets	Current liabilities	1.6	1.2	40.9%	
(b) Debt-Equity Ratio (In times)	Total Debt	Share Holders Equity	0.2	0.2	-2.2%	
(c) Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	2.3	(1.0)	-333.2%	
(d) Return on Equity Ratio (in%)	Net Profit after Tax	Avg. Share Holders Equity	4.0%	-12.7%	-131.6%	1
(e) Inventory turnover ratio (In times)	Turnover	Average Inventory	6.5	3.8	72.4%	2
(f) Trade Receivables turnover ratio (In times)	Turnover	Average Trade Receivables	3.9	3.2	21.4%	3
(g) Trade payables turnover ratio (In times)	Purchases	Average Trade Payables	3.3	2.0	70.3%	4
(h) Net capital turnover ratio (In times)	Turnover	Working Capital	4.9	12.2	-59.7%	
(i) Net profit ratio (in %)	Net Profit after Tax	Turnover	8.9%	-29.1%	-130.7%	5
(j) Return on Capital employed (In %)	Earnings before Interest and Taxes	Capital Employed	3.3%	-5.3%	-162.0%	
(k) Return on investment (In %)	-	-				

Notes:

	31.03.2026	31.03.2025
Share Holders Equity	10,023.76	9,256.05
Avg. Share Holders Equity	9,639.90	5,755.38
Total Debt	1,791.02	1,690.40
Debt Service	261.85	343.02
Current assets	2,278.63	1,522.83
Current liabilities	1,398.84	1,317.47
Capital Employed	11,299.04	10,390.20
Average Trade Payables	503.25	331.17
Average Trade Receivables	1,106.35	778.47
Average Inventory	665.46	664.90
Turnover	4,334.73	2,512.42
Net Profit after Tax	386.56	(730.92)
Earnings before Interest and Taxes	368.16	(546.39)
Earnings available for Debt Service	597.91	(335.86)
Purchases	1,679.29	648.84
Working Capital	879.79	205.36

Notes:

1) Change is due to increase in current liabilities during the year.

2) Change is due to increase in shareholders equity during the year.

3) Due to substantial increase in other expenditure.

4) Due to substantial increase in other expenditure.

5) Due to decrease in purchase during the year

6) Due to increase in trade receivables during the year

7) Due to decrease in working capital during the year

8) Due to substantial increase in other expenditure

9) Due to substantial increase in other expenditure

45. Additional Information pursuant to provisions of the Companies Act, 2013.

a) The Company does not have any Benami property, where any proceedings has been initiated or pending against the Company for holding Benami property.

b) The Company has a working capital limit of 465.00 Lakhs. For the said credit facilities, the company has submitted stock and book debt statements to the lender bank on monthly/quarterly basis and there is no material differences with the books of accounts for the year.

c) The Company has not been declared as a wilful defaulter by any bank or financial institution or any other lender.

d) The Company has complied with number of layers prescribed under clause 87 of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of layers) Rules, 2017.

e) The Company do not have any such transactions which has not been recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961).

f) The Company does not have any transactions with struck-off Companies.

g) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

h) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

i) The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

   (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or

   (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

j) The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

46. Quantitative Details;

(As certified by Management of the Company)

Particulars	**FY 2025-26**		**FY 2024-25**	
	Quantity (Kg)	**Value (Rs. Lakhs)**	**Quantity (Kg)**	**Value (Rs. Lakhs)**
Opening Stock	580305	-	695397	-
Production (Sugar based candies)	**10457330**	N.A	7425916	N.A
Closing Stock	752079	759.60	580305	571.32
Sales – Own product (Sugar based candies Confectionery) & Job Work	873556	4334.73	9109039	2512.42

The quantitative detail indicated above includes production & dispatches made on principal to principal basis and Loan license basis.

Material Consumed	**FY 2025-26**		**FY 2024-25**	
	Quantity (Kg)	**Value in Lakhs**	**Quantity (Kg)**	**Value in Lakhs**
Raw Material (No. / Kgs)				
- Sugar	651033	433.47	385167	256.45
- Glucose	485215	416.26	315525	270.69
- Flavors & Others	678842	305.32	345248	155.25
Total	**1815090**	**1155.05**	**1045940**	**682.39**
Primary packing Materials	179223	335.95	81948	153.61
Others				
Total	**1994313**	**1491.00**	**1127888**	**836.00**

B. Value of Imports on CIF Basis	N.A	Nil	Nil	Nil
C. Expenses on Foreign Currency	Nil	Nil	Nil	Nil

D. Value of Imported and Indigenous Materials consumed and % of each to total Consumption

Particulars	Year ended March 31, 2026		Year ended March 31, 2025		
	Value	%		Value	%
Indigenous	1491.00	100	Indigenous	836.00	100
Imported	-	-	Imported	-	-
Total	1491.00	100	Total	836.00	100

The accompanying notes referred above form an integral part of the financial statements.

As per our report of even date attached

For N G RAO & ASSOCIATES
Chartered Accountants
FRNo.009399S

For and on behalf of the Board of Directors of Sampre Nutritions Limited

CA G Nageswara Rao
Partner
Membership No. 207300

Brahma Gurbani
Managing Director
DIN: 00318180

Vishal R Gurbani
Director
DIN: 07738685

Place: Hyderabad
Date: 29th May , 2026

V.Vamshi Srinivas
CFO

Krishnama Nupur
Company Secretary

INDEPENDENT AUDITOR'S REPORT

To The Members of
M/s. SAMPRE NUTRITIONS LIMITED
Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of M/s. SAMPRE NUTRITIONS LIMITED(hereinafter referred to as the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group"), which comprise the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Cash Flows, the Consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated financial statements, including a summary of material accounting policy information and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidatedfinancial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026, its consolidated profit including other comprehensive income, its consolidated cash flows and theconsolidated changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matters section of our report is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's report including annexures to Board's report, Report on Corporate Governance,Businessresponsibility and Sustainability reportbut does not include the consolidated financial statements, standalone financial statementsand our auditor's report thereon.

Our opinion on the consolidated financialstatements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other informationidentified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated changes in equity of the Group in accordance with Ind AS and other accounting principles generally accepted in India. The respective Boards of Directors or managements of the entities included in the Group are responsible for maintenance of adequate accounting records, safeguarding of assets, prevention and detection of frauds and other irregularities, selection and application of appropriate accounting policies, reasonable and prudent estimates, and the design, implementation and maintenance of adequate internal financial controls relevant to the financial information used for preparation of the consolidated financial statements. The respective Boards of Directors or managements are responsible for assessing the ability of the respective entities to continue as a going concern and for the related disclosures. The Holding Company's Board of Directors is also responsible for overseeing the Group's financial reporting process

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

The holding Company's Board of Directors are also responsible for overseeing the group's financial reporting process.

Emphasis of Matter paragraph

There are no matters to be included in the **Emphasis of Matter paragraph.**

Auditor's Responsibility for the Audit of the consolidatedFinancial Statements

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also

responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

We did not audit the financial statements of the two subsidiaries whose financial statements reflect aggregate total assets of Rs. 8,353.21 lakhs as at March 31, 2026, aggregate total revenues of Rs. Nil and aggregate net cash flows amounting to Rs. 15 lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial statements, in so far as it relates to the amounts anddisclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below are not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law relating to the preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors

   c) The consolidated Balance Sheet, the consolidated Statement of Profit and Loss including Other Comprehensive Income, the consolidated Statement of Cash Flows and consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of accountand records maintained for the purpose of preparation of the consolidated financial statements

   d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.

   e) On the basis of the written representations received from the directors of the "Holding Company" as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

   f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Holding Company's internal financial controls with reference to financial statements.

   g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act,in our opinion and according to the information and explanations given to us, the remuneration paid or provided by theHolding Company to its directors during the year is in accordance with the provisions of section 197 of the Act

   h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company was in receipt of demand order in respect of Central Excise for FY 2010-11, against the said order, the company has filed an appeal before the appellate authorities in respective forums.The Company is expecting a favourable result from the appellate authority

Name of statute: Central Excise Act, 1944
Nature of dues: Central Excise demand
Amount: Rs.10,70,000
Period to which the amount relates: FY 2010-11
Forum where the dispute is pending: CESTAT, Hyderabad.

      ii. The group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the group.

iv.

(a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Holding Company has neither declared nor paid any dividend during the year.

vi. Based on our examination, which included test checks, the Holding Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail or edit log facility, and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Holding Company as per the statutory requirements for record retention.

2. With respect to the matters specified in clause 3(xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020, according to the information and explanations given to us and based on the CARO report issued by us in respect of the Holding Company, to which reporting under the Order is applicable, we report that there are no qualifications or adverse remarks in that CARO report.

For N G RAO & ASSOCIATES
Chartered Accountants
FRN: 009399S

CA G NAGESWARA RAO
Partner
Membership No: 207300

UDIN: **26207300XCKMWU7208**
Place: Hyderabad
Date:29-05-2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of M/s.SAMPRENUTRITIONS LIMITED ("the Holding Company") as of March 31, 2026 in conjunction with our audit of the consolidated financial statements of the Group for the year ended on that date. The subsidiaries included in the consolidated financial statements are incorporated outside India and are not covered by the reporting requirement under section 143(3)(i) of the Companies Act, 2013.

Managements and Board of Directors' Responsibility for Internal Financial Controls

The Holding Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control criteria established by the Holding Company, considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Auditor's Responsibility

Our responsibility is to express an opinion on the Holding Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of thefinancial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Holding Company has, in all material respects, adequate internal financial controls with reference to financial statements, and such internal financial controls were operating effectively as at March 31, 2026, based on the internal control criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

For N G RAO & ASSOCIATES
Chartered Accountants
FRN: 009399S

CA G NAGESWARA RAO
Partner
Membership No: 207300
UDIN: **26207300XCKMWU7208**

Place: Hyderabad
Date:29-05-2026

SAMPRE NUTRITIONS LIMITED

Consolidated Balance Sheet as at March 31, 2026

(All amounts are in Rs. Lakhs except as otherwise stated)

PARTICULARS	Notes	31-Mar-26	31-Mar-25
I. ASSETS			
1. Non-Current Assets			
a) Property, Plant & Equipment	3	2,009.84	1,985.87
b) Capital work-in-progress	4	500.53	500.53
c) Financial assets			
Investments	5	8,347.20	7,350.74
Other Financials Assets	6	240.21	158.81
d) Other non-current assets			-
e) Deferred tax assets (net)	13	54.33	
		11,152.12	**9,995.95**
2. Current Assets			
a) Inventories	7	759.60	571.32
b) Financial Assets			
Trade Receivables	8	1,328.02	884.67
Cash and Cash Equivalents	9	8.21	23.21
Others Financial Assets	10	72.87	24.53
c) Current Tax Assets	11	116.94	43.72
		2,285.64	**1,547.45**
TOTAL ASSETS		**13,437.76**	**11,543.40**
II. EQUITY AND LIABILITIES			
1. EQUITY			
a) Equity Share Capital	12	4,750.45	2,100.69
b) Other Equity	13	5,985.14	6,986.93
Total Equity		**10,735.58**	**9,087.62**
2. LIABILITIES			
Non-current liabilities			
Deferred tax liability (net)		-	75.69
Financial Liabilities			
Long term borrowings	14	1,275.28	1,058.46
		1,275.28	**1,134.15**
Current liabilities			
Financial Liabilities			
Short-term Borrowings	15	515.74	631.95
Trade payables	16	550.47	456.26
Other financial liabilities	17	254.29	123.46
Other current liabilities	18	106.41	109.97
Short-term provisions	19	-	-
		1,426.90	**1,321.64**
TOTAL EQUITY & LIABILITIES		**13,437.76**	**11,543.41**
Summary of significant accounting policies	1-2		

The accompanying notes referred above form an integral part of the financial statements.

As per our report of even date attached

For N G Rao & Associates
Chartered Accountants
FRNo.009399S

(CA Nageswara Rao)
Partner
Membership No. 207300

Place: Hyderabad
Date: 29-05-2026

For and on behalf of the Board of Directors of Sampre Nutritions Limited

Brahma Gurbani
Managing Director
DIN: 00318180

Vishal R Gurbani
Director
DIN: 07738685

V.Vamshi Srinivas
CFO

Krishnama Nupur
Company Secretary

SAMPRE NUTRITIONS LIMITED

Consolidated Statement of profit and loss for the year ended March 31, 2026

(All amounts are in Rs. Lakhs except as otherwise stated)

PARTICULARS	Notes	31-Mar-26	31-Mar-25
REVENUE			
Revenue from operations	20	4,334.73	2,512.42
Other income	21	43.19	37.45
		4,377.92	**2,549.87**
EXPENSES			
Cost of Materials Consumed	22	1,491.00	836.00
Manufacturing expenditure	23	1,640.01	1,448.33
Employee benefits expense	24	264.62	197.32
Other expenses	25	463.26	417.11
Depreciation	25	204.60	197.03
Finance costs	26	136.78	206.57
		4,200.27	**3,302.37**
Profit before tax		**177.65**	**(752.50)**
Profit/ (loss) before tax		**177.65**	**(752.50)**
Tax expense			-
Current tax			-
Mat credit entitlement			-
Short /(Excess) Provision for Taxation			-
Deferred tax (credit)/charge	31	(130.03)	14.74
Total Tax Expenses		(130.03)	14.74
Profit/ (loss) for the period		**307.68**	**(767.24)**
Other Comprehensive Income		-	-
Exchange differences on translating the financial statements of foreign operations			
Total Comprehensive Income for the period		**307.68**	**(767.24)**
Earnings per equity share			
Basic		1.46	(5.43)
Diluted		2.18	(5.43)
Weighted average no. of equity shares		14,138,428	14,138,428

The accompanying notes referred above form an integral part of the financial statements.

As per our report of even date attached

For N G Rao & Associates
Chartered Accountants
FRNo.009399S

(CA Nageswara Rao)
Partner
Membership No. 207300

Place: Hyderabad
Date: 29-05-2026

For and on behalf of the Board of Directors
of Sampre Nutritions Limited

Brahma Gurbani
Managing Director
DIN: 00318180

Vishal R Gurbani
Director
DIN: 07738685

V.Vamshi Srinivas
CFO

Krishnama Nupur
Company Secretary

SAMPRE NUTRITIONS LIMITED

Consolidated Statement of Cash flow statement for the year ended 31st March, 2026

(All amounts are in Rs. Lakhs except as otherwise stated)

PARTICULARS	31-Mar-26	31-Mar-25
A. Cash flow from operating activities		
Profit/ (loss) before tax	177.65	(752.50)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation expense	204.60	197.03
Profit / (Loss) on sale of fixed assets / CWIP		
Bad debts written off		-
Interest income	(27.84)	(24.25)
Interest Expense	111.63	169.78
Net (gain) loss on foreign exchange fluctuations	37.37	
Operating profit before working capital changes	**503.40**	**(409.92)**
Movements in Working Capital :		
(Increase)/ Decrease in inventories	(188.28)	187.16
(Increase)/ Decrease in Financials Assets	(646.91)	(42.64)
(Increase)/ Decrease in other non-current assets		-
(Increase)/ Decrease in Other Current Non Financial Assets		-
Increase / (Decrease) in Trade payables	94.20	249.94
Increase/ (decrease) in other current Financial Liabilities	127.27	34.64
Increase / (Decrease) in Other Non-Financial Liabilities		-
Cash generated / used in operations	(110.32)	19.18
Direct taxes (paid)/Refund (net)	0.60	(10.73)
Net cash generated/ (used) from operating activities (A)	(109.72)	8.45
B. Cash flow from investing activities		
Acquistion of PPE	(228.56)	(27.71)
Proceeds from sale of fixed assets		-
Investments in subsidiary	0.00	(7,146.05)
Loans to subsdiary	(74.70)	(367.04)
Interest received	27.84	24.25
Net cash generated/ (used) in investing activities (B)	(275.42)	(7,516.55)
C. Cash flow from financing activities		
Proceeds from equity	381.15	7,732.25
Proceeds from long term borrowings (Net of repayment)	216.82	109.53
Proceeds from short term borrowings	(116.21)	(169.16)
Interest expense paid	(111.63)	(169.78)
Net cash flow generated/ (used) in financing activities (C)	370.13	7,502.84
Net increase/ (decrease) in cash and cash equivalents (A + B+ C)	(15.00)	(5.26)
Cash and cash equivalents at the beginning of the year	23.21	28.48
Cash and cash equivalents at the end of the year	8.21	23.22
Components of cash and cash equivalents:		
Cash on hand	4.89	5.42
Deposits with banks		
With banks - on current accounts	3.32	17.78
Cash and cash equivalents	8.21	23.21

The accompanying notes referred above form an integral part of the financial statements.

For N G Rao & Associates
Chartered Accountants
FRNo.009399S

(CA Nageswara Rao)
Partner
Membership No. 207300

Place: Hyderabad
Date: 29-05-2026

For and on behalf of the Board of Directors of Sampre Nutritions Limited

Brahma Gurbani
Managing Director
DIN: 00318180

Vishal R Gurbani
Director
DIN: 07738685

V.Vamshi Srinivas
CFO

Krishnama Nupur
Company Secretary

SAMPRE NUTRITIONS LIMITED

Notes to financial statements for the year ended 31st, March, 2026

1 Company Overview and Significant Accounting Policies:

a) Company Overview

"The consolidated financial statements comprise financial statements of Sampre Nutritions Limited (the 'Company') and its subsidiaries (collectively, the 'Group') for the year ended March 31, 2026. The Company is a public company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The Company's shares are listed on BSE Limited in India. The registered office of the company is located at 133, TSIIC Industrial Estate, Medchal-500401, Medchal Malkajgiri Dist, Telangana.A group is called a parent and its subsidiaries."

b) Basis of preparation of Consolidated Financials Statements

The financial statements of the Group have been prepared in accordance with Indian Accounting Standards ('Ind AS'), under the historical cost except for certain financial instruments which are measured at fair values at the end of each reporting period as explained in the accounting policies below, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and guidelines issued by Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter and presentation requirements of Division II of Schedule III to the Companies Act, 2013

These Consolidated financial statements have been prepared on accrual and Going concern basis. The Accounting policies are applied consistently to all the periods presented.Certain financial assets and liabilities are measured at fair value (refer accounting policy regarding financial instruments). The standalone financial statements are presented in INR (Rupees in Lakhs)

c) Basis of Consolidation

Control over an entity is achieved when when the investing entity is exposed or has rights, to variable returns from its involvement with investee entity and has the ability to affect those returns through its power over investee entity

IND AS 110 requires an entity that is parent should prepare consolidated financial statements. For an investing entity to be treated as parent and investee entity to be treated as subsidiary, if investing entity has all the following three elements

Power over the investee

Exposure or has rights, to variable returns from the investee

The ability use it's power over the investee to effect it's returns.

As at 31st March 2026

Name of the Entity | Principal place of business and Country of Incorporation			
		Investee relationship	Proportion of ownership interest
M/s Sampre Nutritions FZCO	| Dubai	Subsidiary	100
Sampre Nutritions Holding Limited	| UK	Subsidiary	100

As at 31st March 2025

Name of the Entity | Principal place of business and Country of Incorporation			
		Investee relationship	Proportion of ownership interest
M/s Sampre Nutritions FZCO	| Dubai	Subsidiary	100
Sampre Nutritions Holding Limited	| UK	Subsidiary	100

Consolidation Procedure

a) Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries.

b) Eliminate the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary.

Business combinations policy explains how to account for any related goodwill.

c) Eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

d) Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests.

e) When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- Derecognises the assets (including goodwill) and liabilities of the subsidiary
- Derecognises the carrying amount of any non-controlling interests
- Derecognises the cumulative translation differences recorded in equity
- Recognises the fair value of the consideration received
- Recognises the fair value of any investment retained
- Recognises any surplus or deficit in profit or loss
- Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities.

2A Significant Accounting Policies

a) Property, Plant and Equipment & Depreciation

i) Recognition and Measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses, if any. The cost of an item of property, plant and equipment comprises:

Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.

Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

If significant part of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Property, plant and equipment are derecognised from financial statement, either on disposal or when no economic benefits are expected from its use or disposal. The gain or loss arising from disposal of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment recognised in the statement of profit and loss account in the year of occurrence.

ii) Subsequent expenditure

Subsequent expenditure is capitalised only if its is probable that the future economic benefits associated with the expenditure will flow to the company.

iii) Depreciation

Depreciation amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

Depreciation on assets has been provided on Straight line basis at the useful lives specified in the Schedule II of the Companies Act, 2013. Depreciation on additions / deductions is calculated pro-rata from / to the month of additions / deductions.

Assets costing less than INR 5,000/- are depreciated at 100% in the year of acquisition.

f) Revenue recognition

Revenue from contracts with customers is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. When a performance obligation is satisfied, the revenue is measured at the transaction price which is consideration received or receivable, net of returns and allowances, trade discounts and volume rebates after taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. The Company derives revenues primarily from manufacture and sale of "Sugar Candies".

Interest income: Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

g) Inventories

Raw materials and stores, work-in-progress, traded and finished goods are stated at the lower of cost, calculated on weighted average basis, and net realizable value. Cost of raw materials and stores comprise of cost of purchase. Cost of work-in-progress and finished goods comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Cost of inventories also include all other cost incurred in bringing the inventories to their present location and condition. Costs of purchased inventory are determined after deducting rebates and discounts. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Items held for use in the production of inventory are not written below cost if the finished product in which these will be incorporated are expected to be sold at or above cost.

h) Foreign Currencies

Functional currency: The functional currency of the Company is the Indian rupee.

Transactions and translations: Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign-currency-denominated monetary assets and liabilities are translated into the relevant functional currency at exchange rates in effect at the Balance Sheet date. The gains or losses resulting from such translations are included in net profit in the Statement of Profit and Loss. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at fair value are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of the transaction.

Transaction gains or losses realized upon settlement of foreign currency transactions are included in determining net profit for the period in which the transaction is settled. Revenue, expense and cash flow items denominated in foreign currencies are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

i) Income tax

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred taxes are recognised in Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

Current tax: Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax: Deferred income tax is recognised using the Balance Sheet approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred tax assets are recognised only to the extent it is probable that either future taxable profits or reversal of deferred tax liabilities will be available, against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of a deferred tax asset is reviewed at the end of each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled. Deferred tax assets and liabilities are offset when there is a legally enforceable right to set current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

j) Impairment of Assets

Non Financial Assets : The carrying value of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.

If the carrying amount of the assets exceed the estimated recoverable amount, an impairment is recognised for such excess amount. The impairment loss is recognised as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve for that asset.

When there is indication that an impairment loss recognised for an asset (other than a revalued asset) in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss. In case of revalued assets, such reversal is not recognised.

Financial assets: The Company assesses on a forward-looking basis the expected credit losses associated with its financial assets. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

k) Provisions and Contingent Liabilities

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

If the effect of the time value of money is material, provisions are discounted to reflect its present value using a current pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent assets are not recognised in the Financial Statements.

l) Non-derivative financial instruments

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

(a) Financial assets

Cash and cash equivalents For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade Receivables and Loans: Trade receivables are initially recognised at fair value. Subsequently, these assets are held at amortised cost, using the effective interest rate (EIR) method net of any expected credit losses. The EIR is the rate that discounts estimated future cash income through the expected life of financial instrument.

Debt Instruments: Debt instruments are initially measured at amortised cost, fair value through other comprehensive income ('FVOCI') or fair value through profit or loss ('FVTPL') till derecognition on the basis of (i) the entity's business model for managing the financial assets and (ii) the contractual cash flow characteristics of the financial asset.

Equity Instruments: All investments in equity instruments classified under financial assets are initially measured at fair value, the Company may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis.

(b) Financial assets– Subsequent measurement

Financial assets at amortised cost: Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI): Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets.

Financial assets at fair value through profit or loss (FVTPL): Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

(c) Financial liabilities

Loans and borrowings: After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost on accrual basis.

Financial guarantee contracts: Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognized initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognized less cumulative amortization.

(d) Financial liabilities - Subsequent measurement

Financial liabilities are measured at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, carrying amounts approximate the fair value due to the short maturity of these instruments.

(e) Derecognition

The Company de-recognizes a financial assets when the contractual rights to the cash flows from the financial asset expires or it transfers the financial assets and the transfer qualifies for dercognition

under Indian Accounting Standard 109 "Financial Instruments". A financial liability (or a part of financial liability) is de-recognised from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

(f) Offsetting of financial instruments

Financial assets and financial liabilities are offsetted and the net amount is reported in financial statements if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

m) Earnings Per Share

Basic EPS is computed by dividing the profit or loss attributable to the equity shareholders of the Company by the weighted average number of Ordinary shares outstanding during the year. Diluted EPS is computed by adjusting the profit or loss attributable to the ordinary equity shareholders and the weighted average number of ordinary equity shares, for the effects of all dilutive potential Ordinary shares.

2B Critical accounting judgments and key sources of estimation uncertainty

a The preparation of the financial statements in conformity with the Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities and disclosures as at date of the financial statements and the reported amounts of the revenues and expenses for the years presented. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Although these estimates are based upon management's best knowledge of current events, actual results may differ from these estimates under different assumptions and conditions.

b The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

c **Critical Judgements** In the process of applying the Company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognized in the financial statements:

d **Key sources of estimation uncertainty :** The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

e **Key sources of estimation uncertainty :** The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

f **Income taxes:** The Company's tax jurisdiction is India. Significant judgments are involved in determining the provision for income taxes, including amount expected to be paid / recovered for uncertain tax positions.

g **Operating Cycle and Current versus non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification in accordance with Part-I of Division- II of Schedule III of the Companies Act, 2013.

An asset is treated as current when (a) It is expected to be realised or intended to be sold or consumed in normal operating cycle; (b) It is held primarily for the purpose of trading; or (c) It is expected to be realised within twelve months after the reporting period, or (d) The asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when (a) It is expected to be settled in normal operating cycle; or (b) It is held primarily for the purpose of trading; or (c) It is due to be settled within twelve months after the reporting period, or (d) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, results in its settlement by the issue of equity instruments do not affect its classification. The Company classifies all other liabilities as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified twelve months as its normal operating cycle.

3 Recent Accounting Pronouncements:

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. Ind AS 21 - The Effects of Changes in Foreign Exchange Rates: In May 2025, MCA notified amendments to Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025.The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements In August 2025, MCA notified the following amendments to:

a Ind AS 1, Presentation of Financial Statements, applicable w.e.f. April 1, 2025 – The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The Company has no impact of these amendments in its classification criteria of current and non-current liabilities.

b Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments: Disclosures, applicable w.e.f. April 1, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements.

c Ind AS 12, International Tax Reform – Pillar Two Model Rules applicable immediately - The amendments provide a temporary mandatory relief from deferred tax accounting for top-up tax and disclose that they have applied the relief. This relief is immediate and applies retrospectively. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements

4 Rounding of Amounts:

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III of the Companies Act, 2013 unless otherwise stated.

SAMPRE NUTRITIONS LIMITED

Statement of Changes in Equity for the year ended 31st March, 2026

(All amounts are in Rs in Lakhs except as otherwise stated)

a) Eqity Share Capital

Particulars	No. of Shares	Rs. in Lakhs
Balance as at April, 01 2024	7,270,000.00	727.00
Changes in equity share capital during 2024-2025	13,736,855.00	1,373.69
Balance as at March 31, 2025	21,006,855.00	2,100.69
Balance as at April 01, 2025	21,006,855.00	2,100.69
Changes in equity share capital during 2025-2026	74,002,058.00	2,649.76
Balance as at March 31, 2026	95,008,913.00	4,750.45

b) Other Equity **Amt Rs. in Lakhs**

Particulars	OTHER EQUITY				OCI	
	Securities premium	Equity Bonds FCCB	Retained Earnings	Money received against share warrants	Foreign currency translation reserve	Total
Balance as at April, 01 2024	674.00	0.00	647.93	198.00	0.00	1527.72
Total Comprehensive Income for the Year	0.00	0.00	0.00	0.00	0.00	0.00
i) Additions during the year	5312.55	7146.16	0.00	0.00	0.00	5312.55
ii) Utilisation during the year	0.00	6074.24	0.00	0.00	0.00	0.00
iii) Profit / (Loss) for the year	0.00	0.00	-767.24	0.00	0.00	-730.92
iv) Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
v) an other change	0.00	0.00	0.00	-25.91	0.00	-25.91
Balance as at March 31, 2025	**5986.55**	**1071.92**	**-119.32**	**172.09**	**-124.32**	**7111.25**
Balance as at April 01, 2025	5986.55	1071.92	-119.32	172.09	-124.32	6986.93
Total Comprehensive Income for the Year	0.00	0.00	0.00	0.00	0.00	0.00
i) Additions during the year	7602.14	68.25	0.00	381.15	959.14	9010.68
ii) Utilisation during the year	8626.73	1140.18	0.00	553.24	0.00	10320.15
iii) Profit / (Loss) for the year	0.00	0.00	0.00	0.00	0.00	307.68
iv) Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
v) an other change	0.00	0.00	0.00	0.00	0.00	0.00
Balance as at March 31, 2026	**4961.96**	**0.00**	**188.36**	**0.00**	**834.81**	**5985.13**

The accompanying notes referred above form an integral part of the financial statements.

For N G Rao & Associates
Chartered Accountants
FRNo.009399S

(CA Nageswara Rao)
Partner
Membership No. 207300

Place: Hyderabad
Date: 29-05-2026

For and on behalf of the Board of Directors
of Sampre Nutritions Limited

Brahma Gurbani
Managing Director
DIN: 00318180

Vishal R Gurbani
Director
DIN: 07738685

V.Vamshi Srinivas
CFO

Krishnama Nupur
Company Secretary

(Rupees in Lakhs except per share data)

3 **Property Plant and Equipment**

	Freehold Land	Misc Fixed Assets	Electrical Equipment	Factory Buildings	Plant and machinery	Office Buidlings	Office Equipment	Computer equipment	Furniture and fixtures	Vehicles	Total fixed assets
Cost											
As at March 31, 2024	21.24	6.39	266.61	956.28	2,245.98	130.93	52.27	11.31	152.08	354.16	4,197.23
	-	-	-	-	-	-	-	-	-	-	-
Additions	-	3.00	2.27	27.12	26.82	-	-	2.20	-	15.73	77.14
	-	-	-	-	-	-	-	-	-	-	-
Deletions	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2025	21.24	9.39	268.88	983.40	2,272.80	130.93	52.27	13.50	152.08	369.90	4,274.37
	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	18.94	17.09	188.12	-	-	2.23	2.19	-	228.56
	-	-	-	-	-	-	-	-	-	-	-
Deletions	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2026	21.24	9.39	287.81	1,000.49	2,460.92	130.93	52.27	15.73	154.27	369.90	4,502.94
Depreciation	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2024	-	6.30	204.69	476.53	949.95	23.73	45.22	9.61	120.42	255.02	2,091.47
Adjustment to opening Reserve	-	-	-	-	-	-	-	-	-	-	-
Charge for the year	-	0.45	11.35	39.59	110.64	2.38	1.31	1.07	10.00	20.23	197.03
Deletions	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2025	-	6.75	216.04	516.12	1,060.59	26.12	46.53	10.69	130.42	275.25	2,288.50
Adjustment to opening Reserve	-	-	-	-	-	-	-	-	-	-	-
Charge for the period	-	0.45	11.69	40.71	115.42	2.38	1.11	1.36	10.03	21.43	204.60
Deletions	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2026	-	7.20	227.73	556.83	1,176.01	28.50	47.65	12.05	140.45	296.68	2,493.10
	-	-	-	-	-	-	-	-	-	-	-
Net Block	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2024	21.24	0.09	61.92	479.75	1,296.03	107.19	7.05	1.69	31.66	99.14	2,105.76
As at March 31, 2025	21.24	2.64	52.84	467.28	1,212.21	104.81	5.74	2.82	21.66	94.65	1,985.87
As at March 31, 2026	21.24	2.19	60.09	443.66	1,284.91	102.42	4.62	3.68	13.82	73.21	2,009.84

4. Capital work - in - progress

Amount in CWIP for a period of

	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in Progress	-	500.53	-	-	500.53
Projects temporarily suspended	-	-	-	-	-
Total	-	**500.53**	-	-	**500.53**

Ageing as at March 31, 2025

Amount in CWIP for a period of

	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in Progress	500.53	0	-	-	500.53
Projects temporarily suspended	-	-	-	-	-
Total	**500.53**	-	-	-	**500.53**

Ageing as at March 31, 2026

5 Non-Current Investments Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Investment in equity instruments in other companies		-
Unquoted, Fully Paidup equity instruments		-
1000 equity share of Rs.100 each of Cosmos Co-Op Bank Ltd	1.00	1.00
Insurance products	8,346.20	7,349.74
	8,347.20	**7,350.74**

6 Other Financial Assets - Non Current Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Security deposits		
Unsecured, considered good	103.67	70.96
Other loans and advances		
Deferred Borrowing cost	136.55	87.47
Loans to subsidiaries		
Advances to Suppliers		0.39
	240.21	**158.81**

7 Inventories (valued at lower of cost and net realisable value) Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Raw Materials	493.74	388.50
Packing Materials	265.86	182.82
	759.60	**571.32**

8 Trade receivables Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
- Unsecured, considered good		
Trade Receivables	372.61	191.55
Recivables from related parties (Refer Note 38)	955.42	693.12
Trade Receivables which have significant credit risk		-
	1,328.02	**884.67**

Trade receivables Ageing for trade receivables as at March 31, 2026

	< 6 Months	6 Months to 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years	Total
Undisputed Trade receivables – considered good	372.61	955.42			0.00	1328.02
Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables -considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables -considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total	**372.61**	**955.42**	**0.00**	**0.00**	**0.00**	**1328.02**

Trade receivables Ageing for trade receivables as at March 31, 2025

	< 6 Months	< 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years	Total
Undisputed Trade receivables – considered good	191.55	693.12	0.00	0.00	0.00	884.67
Undisputed Trade Receivables – considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables -considered good	0.00	0.00	0.00	0.00	0.00	0.00
Disputed Trade Receivables -considered doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total	**191.55**	**693.12**	**0.00**	**0.00**	**0.00**	**884.67**

9 Cash and Cash Equivalents

Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Cash and Cash equivalents		
Balance with banks		
- On current accounts	3.32	17.78
Margin money deposit		
Other deposits		
Cheques/Drafts on hand		
Cash on hand	4.89	5.42
	8.21	**23.21**

10 Other Current Financial Assets

Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Security deposits		
Unsecured, considered good		0
Other loans and advances		
Advances to employees	32.15	17.49
Prepaid Expenses	5.04	7.05
Advances to Suppliers	35.68	-
	72.87	**24.53**

11 Current Tax Assets

	31-Mar-26	31-Mar-25
Balance with Government Authorities	116.94	43.72
	116.94	**43.72**

12 Share Capital

Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Authorised Shares 20,00,00,000 (March 31, 2026: 1,00,00,00,000) equity shares of Rs. 5 each	10,110.45	10,110.45
Issued and subscribed shares		
9,50,08,913 (March 31, 2026: 47,50,44,565) equity shares of Rs. 5 each	4,750.45	2,100.69
	4,750.45	**2,100.69**

a) Reconciliation of the equity shares outstanding at the beginning and at the end of the year

	31-Mar-26		31-Mar-25	
	No. of shares	**Amount**	**No. of shares**	**Amount**
At the beginning of the year	21,006,855	2,100.69	7,270,000	727.00
change during the year	74,002,058	2,649.76	13,736,855	1373.69
Outstanding at the end of the year	**95,008,913**	4,750.45	**21,006,855**	2100.69

Note:

i) Conversion of 8,40,000 convertible warrants into equity shares
ii) Sub-division of equity shares from Rs 10 to Rs 5 per share
iii) Bonus issue in the ratio of 1:1, resulting in the allotment of 4,36,93,710 equity shares
iv) Conversion of 13 FCCBs into 76,21,493 equity shares

b) Terms/right attached to equity shares

The Company has issued only one class of equity shares having par value of Rs 5/- per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Details of shareholders holding more than 5% shares in the Company

Name of the shareholder	31-Mar-26		31-Mar-25	
	No. of shares	% shares	No. of shares	% shares
Brahma K Gurbani	5549664	5.84	887416	4.22
Saritha. B. Gurbani	3047048	3.21	761762	3.63
Meera B. Gurbani	3283048	3.46	530762	2.53

As per the records of the Company, including its register of shareholders/members, the above shareholding represents legal and beneficial ownership.

e) Disclosure of Shareholding of Promoters

Shareholding of promoters as at March 31, 2026		Number of Shares	% of total shares
Sl.No.	Promoter Name		
1	Brahma K Gurbani	5,549,664.00	5.84
2	Sarita B Gurbani	3,047,048.00	3.21
3	Meera B Gurbani	3,283,048.00	3.46
4	Saraswati Gurbani	888,092.00	0.93
5	Deepa Gurbani	568,000.00	0.60
	Total	**13,335,852.00**	

Shareholding of promoters as at March 31, 2025		Number of Shares	% of total shares
	Promoter Name		
1	Brahma K Gurbani	887,416.00	4.22
2	Sarita B Gurbani	761,762.00	3.63
3	Meera B Gurbani	530,762.00	2.53
4	Saraswati Gurbani	222,023.00	1.06
5	Deepa Gurbani	142,000.00	0.68
	Total	**2,543,963.00**	

13 Other Equity **Amt Rs. in Lakhs**

	31-Mar-26	31-Mar-25
Securities premium account	4,961.96	5,986.55
Surplus in the statement of profit and loss		
Balance as per last financial statements	(119.31)	647.93
Profit / (loss) for the period/year	307.68	(767.24)
Net surplus/(deficit) in the statement of profit and loss	188.36	(119.31)
Foreign Currency Transalation Reserve	834.81	(124.32)
Money received against share warrants	-	172.09
Share Bonds	-	**1,071.92**
	5,985.14	**6,986.93**

13 Deferred Tax Liability (Net) **Amt Rs. in Lakhs**

	31-Mar-26	31-Mar-25
Deferred Tax Liability, Net	-	113.69
Deferred Tax Asset, Net	(16.33)	-
	-	-
Mat Credit Entitlement (Net)	(38.00)	(38.00)
	54.33	**75.69**

14 Long-term borrowings — Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Secured Loans		
Term Loans (Refer Note No.28)		
- Term loans From Banks	439.38	456.23
- Vehicle Loans From Banks	-	-
- Other Vehicle Loan from financial institutions	32.75	55.00
Less: Current Maturites of long term borrowings	150.22	173.24
	321.90	338.00
Unsecured Loans		
Loans from Directors and relatives	953.38	720.46
	1,275.28	**1,058.46**

Notes:

- Vehicle Loans From Banks:

Vehicle loans were obtained from Yes Bank under hire purchase schemes, secured by hypothecation of vehicles owned by the company.

- Other Vehicle Loan

- There has no defualt in repayment of loan and interest as at Balalance Sheet.

15 Short term borrowings — Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
The South Indian Bank Bill Discounting		-
Working capital loans from banks	365.51	458.71
Current maturities of Long term borrowings	150.22	173.24
	515.74	**631.95**

Notes:

a. Working capital limits are availed from The south Indian Bank are secured by Hypothecation of entire Current Assets of the Company and equitable mortgage of Company land at interest of 12.27% PA and repayable on demand.

b. There has no defualt in repayment of loan and interest as at Balance Sheet.

16 Trade payables — Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
a. Trade Creditors.	410.34	399.37
b. Creditor for Expenses	136.03	56.74
c. Creditors for Capital Goods	4.09	0.16
	550.47	**456.26**

Trade Payables ageing schedule as at March 31, 2026					
	< 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years	Total
MSME	-	-	-	-	-
Others	550.47	-	-	-	550.47
Disputed dues – MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
					-
	550.47	-	-		**550.47**

Trade Payables ageing schedule as at March 31, 2025

	< 1 Year	1 to 2 Years	2 to 3 Years	> 3 Years	Total
MSME	-	-	-	-	-
Others	456.26	-	-	-	456.26
Disputed dues – MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
					-
	456.26	-	-	-	**456.26**

Note:

Details of dues to micro and small enterprises as defined under the MSMED ACT, 2006

Based on information available with the Company, there are no suppliers who are registered as micro, small or medium enterprises under "The Micro, Small and Medium Enterprises Development Act, 2006 as at March 31, 2026 and as at 31st March, 2025 respectively

17 Other financial liabilities (Amount Rs in Lakhs)

	31-Mar-26	31-Mar-25
Due to employees	233.60	110.49
Provision for expenses	20.69	12.97
	254.29	**123.46**

18 **Amt Rs. in Lakhs**

Other current liabilities	31-Mar-26	31-Mar-25
Advances from customers	19.20	1.06
Other statutory liabilities	53.50	98.98
Other payables	33.72	9.93
	106.41	**109.97**

19 Short term provisions **Amt Rs. in Lakhs**

	31-Mar-26	31-Mar-25
Provision for income tax		-
		-

20 Revenue from operations **Amt Rs. in Lakhs**

	31-Mar-26	31-Mar-25
Domestic Sales	4334.73	2512.42
Export Sales		0.00
	4334.73	**2512.42**

21 Other income **Amt Rs. in Lakhs**

	31-Mar-26	31-Mar-25
Interest Income	3.02	26.78
Interest on income tax refund	2.24	1.32
Liabilities no longer payable, written back	-	-
Other non operating income	37.93	9.35
	43.19	**37.45**

22 **Cost of Materials Consumed**

Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Opening Stock	571.32	758.48
Add: Purchases	1,679.29	648.84
Less: Closing stock	759.60	571.32
	1,491.00	**836.01**

23 **Manufacturing expenditure**

Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Fuel & Power consumption	429.89	366.00
Factory salaries and Wages	429.93	525.07
Factory Expenses	642.47	467.00
Transport & Hamali Charges	9.58	6.84
Repairs & Maintenance	128.14	83.43
	1640.01	**1448.33**

24 **Employee benefits expense**

Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Salaries, bonus and allowances	147.53	90.57
Staff Welfare Expenses	39.09	28.75
Directors Remumeration	78.00	78.00
	264.62	**197.32**

25 **Other expenses**

Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Advertisement Expenses	0.86	0.52
AGM Expenses	0.00	0.55
Bank Charges	1.86	0.00
Building Maintenance	20.54	7.39
Business Promotion Expenses	0.00	3.80
Computer Maintenance	1.03	0.91
Communication Expenses	1.42	1.41
General Expenses	48.56	30.58
Insurance	4.90	8.96
Issuer Fee	42.92	41.33
Key Man Insurance Exp	0.00	7.84
Legal and professional	36.24	12.33
Office Expenses	19.96	11.81
Payments to auditors	18.73	8.58
Printing and stationery	3.43	3.84
Rates and taxes	19.22	23.37
Rental Charges	132.48	102.00
Security Services	26.49	23.04
Sitting Fee	1.60	3.40
Telephone Expenses	2.07	3.07
Travelling and conveyance	75.08	58.21
Vehicle Maintainence	5.28	5.03
Incorporation & Other Expenses	0.00	1.23
Trade License fee	0.00	5.56
Other	0.00	2.92
Penalties	0.58	0.00
	0.00	0.00
FCCB Expense	0.00	49.43
	463.26	**417.11**

25 Depreciation

Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Depreciation on property, plant and equipments	204.60	197.03
	204.60	**197.03**

26 Finance costs

Amt Rs. in Lakhs

	31-Mar-26	31-Mar-25
Interest on Term Loans	51.23	70.50
Interest on Working Capital loans	55.51	93.26
Interest on Vehicle Loans	4.89	6.03
Interest on Statutory Payments	0.00	0.00
Bank Charges & Other borrowing Costs	25.15	36.79
	136.78	**206.57**

27. Contingent liabilities not provided for in respect of:

The holding company was in receipt of demand order in respect of Central Excise for FY 2010-11, against the said order, the company has filed an appeal before the appellate authorities in respective forums. The Company is expecting a favorable result from the appellate authority.

28. Secured Loans of the holding company (Refer Note No.14)

a. Term loans from Banks:

The term loans from banks were availed for acquisition of Plant & Machinery, constructions of factory building from 'The South Indian Bank Ltd'. During the year and Tata Capital Ltd During the year.

Particulars	Rs. In Lakhs	Rate of Interest	Repayment terms
Term loans –Machinery & Factory Building	187.19	12.27%	Repayable in range of 58 months to 111 months including moratorium period of 14 months.
Working Capital Term Loan - (WCTL-1)	47.23	12.27%	Repayable in 79 months including moratorium period of 14 months.
Funded interest term loan (FITL 1, 2 &3)	72.37	12.77%	Repayable in 78 months including moratorium period of 18 months.
TATA Capital Ltd	132.58	11.50%	Term loans –Machinery

The above stated terms loans were secured by equitable mortgage of Industrial Property of land & building situated in plot no.133, Industrial estates, Medchal of the Company, further secured by collateral assets in the form of immovable properties belonging to the Promoter Directors and their relatives. It is further secured by personal guarantees of the directors and their relatives.

b. Vehicle Loans from Banks: NIL

c. Other Vehicle Loan

Other vehicle loans were obtained from Mercedes-Benz Financial Services India Pvt Ltd, Mahindra & Mahindra Financial Services Ltd, Kotak Mahindra Prime Ltd and Sundaram Finance Ltd under hire purchase schemes, secured by hypothecation of vehicles owned by the Company.

29. Dues to Micro and Small Enterprises

As per the information available with the company, it appears that no dues outstanding for more than 30 days in excess of Rs.1.00 Lakh as on 31st March 2026 in respect of Small Scale Industrial Undertakings. It is reported that there are no specific claims on the company from the small scale industrial supplier under the "Interest on Delayed Payments to small Scale and Ancillary Industrial Undertaking Act, 1993" during the said year.

30. Payment to Auditors:

Particulars	31st March, 2026	31st March, 2025
Audit Fee	4.50	4.50
Tax Audit Matters	0.30	0.30
Certification & Other Services	0.20	0.20
Total	**5.00**	**5.00**

31. There are no debts outstanding as on 31st March 2026 from Directors or other officers of the company other than imprest cash in order to meet running expenses.

32. Segment Reporting:

a) Business Segment

The company's business consists of one primary reportable business segment of manufacturing of sugar boiled candies & toffees and consists of major revenue on account of processing charges; hence no separate disclosure is required in the context of Indian Accounting Standard 108 "Operating Segment".

b) Geographical Segment:

During the period under report, the Company has engaged in its business primarily within India with two manufacturing facilities including of leasehold unit. The conditions prevailing in India being uniform, no separate geographical disclosure is considered necessary. The Company has following reportable geographical segments based on location of its customers:

(I) Revenue from customers within India – Domestic

(ii) Revenue from customers outside India – Exports

Revenues are attributed to geographical areas based on the location of the customers as detailed below:

Particulars	31st March, 2026		31st March, 2025	
	Revenue	%	Revenue	%
Domestic	4334.73	100.00%	2512.42	100.00%
Exports	-	-	-	-
Total	**4334.73**	**100.00%**	**2512.42**	**100.00%**

33. Deferred Tax Asset / (Liability):

The movement of Provision of Deferred Tax for the year ended 31-03-2025 is as given below:

Particulars	Asset / (Liability) As on 31.03.2025	Recognized in Profit & Loss Account	Others	Asset / (Liability) As on 31.03.2026
Timing Differences on account of Depreciation	(113.70)			-
Unabsorbed Tax Losses (Depreciation Loss)	0.00		-	0.00
MAT Credit Entitlement/ (Utilization)	38.00	-		--
Total	(75.70)	-	-	--

34. Earnings per Share (EPS)

The earnings considered in ascertaining the company's Earnings per share comprise of net profit after tax. The number of shares used in computing Basic earnings per share is the weighted average number of shares outstanding during the year. The numerators and denominators used to calculate earnings per share.

Particulars	F.Y. 2025-26	F.Y. 2024-25
Profit attributable to Equity Share Holders (A) (Rs. In Lakhs)	307.68	(767.24)
Basic / Weighted Average Number of Equity Shares outstanding during the year (B) (No. s in Lakhs)	1,41,38,428	1,41,38,428
Nominal value of each equity Share	Rs.5/-	Rs.10/-
Earnings Per share	1.46	(5.43)
Diluted EPS	2.18	(5.43)

35. Taxes on income

The company made necessary provision for income tax as per the provisions of income tax act, 1961.

36. Financial risk management and policies

36.1 Capital risk management

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company's policy is to keep optimum gearing ratio. The Company includes within net debt, interest bearing loans and borrowings, trade and other payables, less cash and cash equivalents, excluding discontinued operations.

Particulars	Year ended March 31, 2025	Year ended March 31, 2025
Borrowings (Including Current maturities of long terms debts)	1,791.02	1,690.40
Trade payables	550.47	456.26
Other financial liabilities	360.70	233.43
Less: Cash and cash equivalent	8.21	23.21
Net debts (A)	2,710.40	2,356.89
Total Equity(B)	10,735.58	9,087.61
Capital and net debt(C=A+B)	13,445.98	11,444.50
Gearing Ratio (%) (A/C)	-	0.21

36.2 Financial risk management

The Company's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance and support the Company's operations. The Company's principal financial assets comprise investments, cash and bank balance, trade and other receivables.

The Company is exposed to various financial risks such as market risk, credit risk and liquidity risk. The financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

a. Market risk

The Company's activities expose it primarily to the financial risk of changes in foreign currency exchange rates and changes in interest rates. There have been no changes to the Company's exposure to market risk or the manner in which it manages and measures the risk in recent past.

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and currency risk. Financial instruments affected by market risk include borrowings and bank deposits.

i. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates is limited as the Company has only fixed deposit with bank.

ii. Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's Financial Liabilities. The Company's foreign currency risks are identified, measured and managed at periodic intervals in accordance with the Company's policies.

b. Credit risk

Credit risk is the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The Company has adopted a policy of only dealing with creditworthy customers.

In many cases an appropriate advance or letter of credit / bank guarantee is taken from the customers to cover the risk. In other cases credit limit is granted to customer after assessing the credit worthiness based on the information supplied by credit rating agencies, publicly available financial information or its own past trading records and trends.

At March 31, 2024, the company did not consider there to be any significant concentration of credit risk, which had not been adequately provided for. The carrying amount of the financial assets recorded in the financial statements, grossed up for any allowances for losses, represents the maximum exposure to credit risk.

c. Liquidity risk

The Company manages liquidity risk by maintaining adequate reserves and banking facilities, by continuously monitoring forecast and actual cash flows and by matching the maturity profiles of financial assets and liabilities for the Company. The Company has established an appropriate liquidity risk management framework for it's short-term, medium term and long-term funding requirement.

The table below summarizes the maturity profile of the Company's financial liabilities based on contractual undiscounted payments:

Particulars	Carrying Value	Less than 1year	1-5 years	> 5 years
March 31, 2026				
Borrowings	1791.01	132.58	1658.43	-
Trade and other payables	550.46	550.46		-
Other financial liabilities	332.64	332.64		-
March 31, 2025				
Borrowings	1,690.40	631.95	1,058.46	-
Trade and other payables	456.26	456.26	-	-
Other financial liabilities	233.43	233.43	-	-

37. Fair Value measurement

The fair value of the financial assets are included at amounts at which the instruments could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair value:

(a) Fair value of cash and short term deposits, trade and other short term receivables, trade payables, other current liabilities, approximate their carrying amounts largely due to the short-term maturities of these instruments.

(b) Financial instruments with fixed and variable interest rates are evaluated by the Company based on parameters such as interest rates and individual credit worthiness of the counterparty. Based on this evaluation, allowances are taken to account for the expected losses of these receivables.

A. Financial instruments by category

The carrying value and fair value of financial instruments by categories as at March 31, 2026 were as follows:

Particulars	Note No	Amortised cost	Financial assets/liabilities at fair value through profit or loss		Financial assets/liabilities at fair value through OCI		Total Carrying value	Total fair value
			Designated upon initial recognition	Mandatory	Designated upon initial recognition	Mandatory		
Assets:								
(a) Trade receivables	8	1328.02						1328.02
(b) Other financial assets	10	184.76						184.76
(c) Cash and cash equivalent	9	6.25						6.25
(d) Bank balances (other than cash and cash equivalent)								
Liabilities:								
(a) Borrowings	14 & 15	1791.01						1791.01
(b) Trade and other payables	16	550.46						550.46
(c) Other financial liabilities	17 & 18	332.64						332.64

B. The carrying value and fair value of financial instruments by categories as at March 31, 2024 were as follows:

Particulars	Note No	Amortised cost	Financial assets/liabilities at fair value through profit or loss		Financial assets/liabilities at fair value through OCI		Total Carrying value	Total fair value
			Designated upon initial recognition	Mandatory	Designated upon initial recognition	Mandatory		
Assets:								
(a) Trade receivables	8	884.67					884.67	884.67
(b) Other financial assets	10	68.26					68.26	68.26
(c) Cash and cash equivalent	9	23.21					23.21	23.21
(d) Bank balances (other than cash and cash equivalent)		-					-	-
Liabilities:								
(a) Borrowings	14 & 15	1,690.40					1,690.40	1,690.40
(b) Trade and other payables	16	456.26					456.26	456.26
(c) Other financial liabilities	17 & 18	233.43					233.43	233.43

38. Related Party Disclosures

"Related Party Disclosures" issued by the Institute of Chartered Accountants of India are as follows:

Name of the related parties and description of relationship

a) Enterprise which are owner or have significant influence of or are partners with key management personnel and their relative:

M/s. Royes Industries Pvt. Ltd.

M/s. Naturalle Health Products Pvt. Ltd.

b) Key Managerial Personnel

Shri Brahma K Gurbani (MD)

Shri Vishal R Gurbani (WTD-VP)

a) Related Party Transactions:

Name of Related Party	Nature of transaction	Current Year	Previous Year
Shri. Brahma K Gurbani	Managerial Remuneration	60.00	60.00
Shri Vishal R Gurbani	Managerial Remuneration	18.00	18.00
Shri. Brahma K Gurbani	Unsecured Borrowings	188.66	8.97
Smt. Meera B Gurbani	Unsecured Borrowings	(2.35)	(0.60)
Royes Industries Pvt.Ltd	Lease Rentals	132.48	96.00
Royes Industries Pvt.Ltd	Purchases of Raw Material	-	-
Royes Industries Pvt.Ltd	Sale of Raw Materials	-	-
Royes Industries Pvt.Ltd	Sales of Machinery	-	-

b) Balances receivable /Payable

Name of Related Party	Nature of transaction	As at March 31, 2026	As at March 31, 2025
Royes Industries Pvt.Ltd	Receivables	953.43	659.63
Naturalle Health Products Pvt Ltd	Receivables	-	-
Shri. Brahma K Gurbani	Unsecured Borrowings	900.09	711.43
Smt. Meera B Gurbani	Unsecured Borrowings	80.57	32.27

c) Disclosure of Unsecured Loans received from Directors and Relatives of Directors Pursuant to Rule 16A of Companies (Acceptance of Deposits) Rules 2014 is as follows.

S No.	Name of Lender	Nature of Relation	Amount
1	Shri. Brahma K Gurbani	Director	900.09
2	Smt. Meera B Gurbani	Relative of Director	80.57

39.	CIF Value of Imports	FY 2025-26 (Rs.)	2024-25 (Rs.)
	Raw materials	---	---
	Packing materials	---	---
	Traded goods	---	---
	Capital goods	---	---

40. Previous year's figures have been re grouped / and or re-arranged wherever necessary to confirm with the current year classification.

41. Provision for accruing liability for Super Annuation / Retirement benefits have been made in the basis of the liability as actually determined as at the year end.

42. Depreciation has been provided on the straight-line method as per the rates prescribed as of Schedule II of The Companies Act 2013.

43. There were no employees drawing remuneration of Rs.60.00 lacs or more per annum or Rs.5.00 lacs or more per month, if employed for part of the year.

44. Micro and Medium Scale Business Entities: There are no micro, small and medium enterprises, to whom the company over dues, which are outstanding for more than 45 days as at 31st March 2026. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the company.

45. Ratios

	31.03.2026	31.03.2025
Share Holders Equity	10735.58	9087.62
Avg. Share Holders Equity	9911.60	5671.17
Total Debt	1791.02	1690.40
Debt Service	261.85	343.02
Current assets	2285.64	1547.45
Current liabilities	1426.90	1321.64
Capital Employed	12010.86	10221.76
Average Trade Payables	503.36	331.29
Average Trade Receivables	1106.35	778.47
Average Inventory	665.46	664.90
Turnover	4334.73	2512.42
Net Profit after Tax	307.68	-767.24
Earnings before Interest and Taxes	289.28	-582.71
Earnings available for Debt Service	519.03	-348.89
Purchases	1679.29	648.84
Working Capital	858.74	225.81

Notes:

1) Change is due to increase in current liabilities during the year.

2) Change is due to increase in shareholders equity during the year.

3) Due to substantial increase in other expenditure.

4) Due to substantial increase in other expenditure.

5) Due to decrease in purchase during the year

6) Due to increase in trade receivables during the year

7) Due to decrease in working capital during the year

8) Due to substantial increase in other expenditure

9) Due to substantial increase in other expenditure

45. Additional Information pursuant to provisions of the Companies Act, 2013.

a) The Group does not have any Benami property, where any proceedings has been initiated or pending against the Company for holding Benami property.

b) The Group has a working capital limit of 465.00 Lakhs. For the said credit facilities, the company has submitted stock and book debt statements to the lender bank on monthly/quarterly basis and there is no material differences with the books of accounts for the year.

c) The Group has not been declared as a wilful defaulter by any bank or financial institution or any other lender.

d) The Company has complied with number of layers prescribed under clause 87 of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of layers) Rules, 2017.

e) The Group do not have any such transactions which has not been recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961)

f) The Group does not have any transactions with struck-off Companies.

g) The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

h) The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

i) The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

j) The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

47. Quantitative Details;

(As certified by Management of the Company)

Particulars	FY 2025-26		FY 2024-25	
	Quantity (Kg)	Value (Rs. Lakhs)	Quantity (Kg)	Value (Rs. Lakhs)
Opening Stock	580305	-	695397	-
Production (Sugar based candies)	**10457330**	N.A	7425916	N.A
Closing Stock	752079	759.60	580305	571.32
Sales – Own product (Sugar based candies Confectionery) & Job Work	873556	4334.73	9109039	2512.42

The quantitative detail indicated above includes production & dispatches made on principal to principal basis and Loan license basis.

Material Consumed	FY 2025-26		FY 2024-25	
	Quantity (Kg)	Value in Lakhs	Quantity (Kg)	Value in Lakhs
Raw Material (No. / Kgs)				
- Sugar	651033	433.47	385167	256.45
- Glucose	485215	416.26	315525	270.69
- Flavors & Others	678842	305.32	345248	155.25
Total	**1815090**	**1155.05**	**1045940**	**682.39**
Primary packing Materials	179223	335.95	81948	153.61
Others				
Total	**1994313**	**1491.00**	**1127888**	**836.00**

B. Value of Imports on CIF Basis	N.A	Nil	Nil	Nil
C. Expenses on Foreign Currency	Nil	Nil	Nil	Nil

D. Value of Imported and Indigenous Materials consumed and % of each to total Consumption

Particulars	Year ended March 31, 2026		Year ended March 31, 2025		
	Value	%		Value	%
Indigenous	1491.00	100	Indigenous	836.00	100
Imported	-	-	Imported	-	-
Total	1491.00	100	Total	836.00	100

The accompanying notes referred above form an integral part of the financial statements.

As per our report of even date attached

For N G RAO & ASSOCIATES
Chartered Accountants
FRNo.009399S

For and on behalf of the Board of Directors of Sampre Nutritions Limited

(CA G Nageswara Rao)
Partner
Membership No. 207300

Brahma Gurbani
Managing Director
DIN: 00318180

Vishal R Gurbani
Director
DIN: 07738685

Place: Hyderabad
Date: 29th ,May 2026

V.Vamshi Srinivas
CFO

Krishnama Nupur
Company Secretary



SAMPRE NUTRITIONS LIMITED

END OF ANNUAL REPORT