# SAMPRE NUTRITIONS LIMITED

CIN: L15499TG1991PLC013515

**Date:** 5 November 2025

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

**Subject: Outcome of the Board Meeting of the Company**
**Reference: BSE Symbol: SAMPRE: BSE Scrip Code: 530617**

Sir / Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosures) Requirements, 2015 ("**Listing Regulations**"), and in reference to our intimation dated 31 October 2025, we wish to inform you that the Board of Directors at their meeting held today i.e., 5 November 2025, have inter-alia:

1. Approved the standalone and consolidated unaudited financial results of Sampre Nutritions Limited ("**the Company**") for the second quarter and half year ended 30 September 2025.

   Under Regulation 33 of the Listing Regulations, the copy of the standalone and consolidated unaudited financial results of the Company for the second quarter and half year ended 30 September 2025, accompanied by the limited review reports issued by the statutory auditors of the Company, are enclosed as **Annexure A**.

2. Approved the issuance of equity shares to promoters by conversion of existing unsecured loans on a preferential basis.

   The details as required in accordance with Regulation 30(3) read with Para A(2) of Part A of Schedule III of the Listing Regulations read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024, are enclosed as **Annexure B**.

3. To approve the draft notice of Extraordinary General Meeting for obtaining members' approval for the aforesaid issuance of equity shares to promoter by conversion of existing unsecured loans preferential basis.

   A soft copy of the Extraordinary General Meeting Notice shall be sent in due course.

The Board Meeting commenced at 4:00 P.M. (IST) and concluded on 7:00 P.M. (IST).

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

Sincerely,

**For Sampre Nutritions Limited**

VISHAL RATAN GURBANI

Digitally signed by VISHAL RATAN GURBANI
Date: 2025.11.05 20:24:19 +05'30'

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

**Enclosed:** As attached

# SAMPRE NUTRITIONS LIMITED

**SAMPRE NUTRITIONS LIMITED**

CIN: L15499TG1991PLC013515

Registered Office: Plot No.133, Industrial Estate, Medchal – 501 401.

Website: www.sampreltd.com;Email: gurbani@gurbanigroup.in

**Statement of Standalone Un-Audited Financial Results for the 2nd Quarter & Half year ended 30th September 2025**

( In Lakhs)

| | Particulars | Quarter ended | | | Half year ended | | Financial Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| I | Revenue from operations | 999.74 | 1,086.65 | 726.88 | 2,086.39 | 1,178.09 | 2,512.42 |
| II | Other income | 0.54 | 2.50 | - | 3.04 | 2.53 | 37.45 |
| III | **Total Revenue (I + II)** | **1,000.28** | **1089.15** | **726.88** | **2089.43** | **1180.62** | **2549.87** |
| IV | **Expenses:** | | | | | | |
| | Cost of materials consumed | 323.73 | 396.54 | 173.30 | 720.27 | 219.25 | 836.00 |
| | Purchases of Stock-in-Trade | - | - | - | | | - |
| | Changes in inventories of finished goods work-in-progress and Stock-in-Trade | - | - | - | - | - | - |
| | Employee benefits expense | 269.47 | 316.87 | 268.27 | 586.34 | 422.53 | 1,080.59 |
| | Finance costs | 28.34 | 30.81 | 44.63 | 59.15 | 90.03 | 183.28 |
| | Depreciation and amortization expense | 60.97 | 39.26 | 43.52 | 100.23 | 87.04 | 197.03 |
| | Other expenses | 211.62 | 234.73 | 184.71 | 446.35 | 324.68 | 969.15 |
| | **Total expenses** | **894.13** | **1018.21** | **714.43** | **1912.34** | **1143.53** | **3266.05** |
| V | **Profit before exceptional and extraordinary items and tax (III - IV)** | 106.15 | 70.94 | 12.45 | 177.09 | 37.09 | (716.18) |
| VI | Exceptional items & extraordinary items | - | - | - | - | - | - |
| VII | **Profit before tax (V - VI)** | **106.15** | **70.94** | **12.45** | **177.09** | **37.09** | **(716.18)** |
| VIII | **Tax expense:** | | | | | | |
| | (1) Current tax | 16.68 | - | - | 16.68 | - | - |
| | (2) Deferred tax | - | - | - | - | - | 14.74 |
| IX | **Profit (Loss) for the period from continuing operations (VII-VIII)** | **89.47** | **70.94** | **12.45** | **160.41** | **37.09** | **(730.92)** |
| X | Profit/(loss) from discontinuing operations | - | - | - | - | - | - |
| XI | Tax expense of discontinuing operations | - | - | - | - | - | - |
| XII | **Profit/(loss) from Discontinuing operations (after tax) (X-XI)** | - | - | - | - | - | - |
| XIII | **Profit (Loss) for the period (IX + XII)** | **89.47** | **70.94** | **12.45** | **160.41** | **37.09** | **(730.92)** |
| XIV | **Other Comphrensive Income** | - | - | - | - | - | - |
| | - Items that will not be reclassified to profit or loss | - | - | - | | - | - |
| | - Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | - Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | - Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| XV | **Total comprehensive income for the period (XIII+XIV)** | **89.47** | **70.94** | **12.45** | **160.41** | **37.09** | **(730.92)** |
| XVI | **Earnings per equity share: (For continuing operation)** | | | | | | |
| | (1) Basic | 0.41 | 0.34 | 0.18 | 0.73 | 0.54 | (3.48) |
| | (2) Diluted | 0.41 | 0.50 | 0.18 | 0.74 | 0.39 | (5.17) |
| XVII | **Earnings per equity share: (For discontinued operation)** | | | | | | |
| | (1) Basic | - | - | - | - | - | - |
| | (2) Diluted | - | - | - | - | - | - |
| XVIII | **Earnings per equity share: (For discontinued & continuing operation)** | | | | | | |
| | (1) Basic | 0.41 | 0.34 | 0.18 | 0.73 | 0.54 | (3.48) |
| | (2) Diluted | 0.41 | 0.50 | 0.18 | 0.74 | 0.39 | (5.17) |

NOTES:

1. The results have been prepared in accordance with the India Accounting Standards ("Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
2. The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on **05 th November, 2025** These results have been subject to limited review by the Statutory Auditors.
3. Figures of previous period have been re-grouped wherever necessary to make them comparable.

Date: 05.11.2025
Place : Medchal

For **SAMPRE NUTRITIONS LIMITED**

Sampre Nutritions Ltd. Plot No 133 I.E. Medchal Medchal-Malkajgiri Dist.

**BRAHMA GURBANI**
**Managing Director**

SAMPRE NUTRITIONS LIMITED
STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

( In Lakhs)

| | PARTICULARS | As at 30.09.2025 Unaudited | As at 31.03.2025 Audited |
|---|---|---|---|
| | **ASSETS** | | |
| 1 | **Non -current assets** | | |
| | a. Property,plantand equipment | 1,921.83 | 1985.87 |
| | b. Capital work-in-progress | 500.53 | 500.53 |
| | c. Investment properties | | - |
| | d. Good will | - | - |
| | e. Other Intangible assets | - | - |
| | f. Intangible assets under development | - | - |
| | g.Biological assets other than bearer plants | - | - |
| | h. Financial assets | - | - |
| | - Investments | 7,538.63 | 7,149.38 |
| | -Trade Receivable | - | - |
| | -Long -term loans and advances | - | - |
| | -Others | 220.59 | 549.06 |
| | i. Deferred tax assets (net) | - | - |
| | j. Other non - current assets | - | - |
| 2 | **Current assets** | | |
| | a.Inventories | 720.79 | 571.32 |
| | b. Financial assets | | |
| | - Current Investments | | |
| | - Trade and other receivables | 1,060.55 | 884.67 |
| | - Cash and cash equivalents | 42.17 | 5.63 |
| | - Bank balance other than(iii) above | | |
| | - Short term loans and advances | 49.61 | 61.21 |
| | c. Assets for current tax (net) | - | - |
| | d.Other current assets | - | - |
| | **Total Assets** | **12054.70** | **11707.67** |
| | **EQUITY AND LIABILITIES** | | |
| 1 | **Equity** | | |
| | Equity share capital | 2,184.68 | 2100.68 |
| | Other equity | 7,612.92 | 7155.36 |
| 2 | **Non -current liabilities** | | |
| | a. Financial liabilities | | |
| | - Long term borrowings | 1,227.99 | 1058.46 |
| | - Other financial liabilities | | |
| | b.Long term provisions | | |
| | c.Deferred tax liabilities (Net) | 75.69 | 75.69 |
| | d.Other non-current liabilities | - | - |
| 3 | **Current liabilities** | | |
| | a.Financial liabilities | | |
| | -Short term borrowings | 443.53 | 631.95 |
| | -Trade and other payables | 384.02 | 456.03 |
| | - Other financial liabilities | | - |
| | b.Other Current liabilities | 109.19 | 229.50 |
| | c.Short- term Provisions | 16.68 | - |
| | d.Liabilities for current tax (net) | | |
| | **Total Equity & liabilities** | **12054.70** | **11707.67** |

Sampre Nutritions Ltd. Plot No 133 I.E. Medchal Medchal-Malkajgiri Dist.

# SAMPRE NUTRITIONS LIMITED

SAMPRE NUTRITIONS LIMITED

**Standalone Cash flow statement for the Half- year ended 30th September, 2025**

(All amounts are in Indian rupees except as otherwise stated) ₹ ( In Lakhs)

| PARTICULARS | 30-Sep-25 | 31-Mar-25 |
|---|---|---|
| **A. Cash flow from operating activities** | | |
| **Profit/ (loss) before tax** | 177.09 | (716.18) |
| Non-cash adjustment to reconcile profit before tax to net cash flows | | |
| Depreciation expense | 100.23 | 197.03 |
| Profit / (Loss) on sale of fixed assets / CWIP | - | - |
| Bad debts written off | - | - |
| Interest income accrued | 3.04 | (24.24) |
| Interest Expense | 59.15 | 169.78 |
| **Operating profit before working capital changes** | **339.51** | **(373.61)** |
| **Movements in Working Capital :** | | |
| (Increase)/ Decrease in inventories | (149.47) | 187.16 |
| (Increase)/ Decrease in Financials Assets | 11.60 | (74.63) |
| (Increase)/ Decrease in other non-current assets | - | - |
| (Increase)/ Decrease in Other Current Non Financial Assets | 328.47 | - |
| Increase / (Decrease) in Trade payables | (72.01) | 249.70 |
| Increase/ (decrease) in other current Financial Liabilities | 5.16 | 30.70 |
| Increase / (Decrease) in Other Non-Financial Liabilities | (120.31) | - |
| **Cash generated / used in operations** | **342.95** | **19.32** |
| Direct taxes (paid)/Refund (net) | (16.68) | (10.73) |
| **Net cash generated/ (used) from operating activities (A)** | **326.27** | **8.59** |
| **B. Cash flow from investing activities** | | |
| Proceeds of fixed assets including Capital work - in - progress | - | (27.71) |
| Proceeds from sale of fixed assets | - | - |
| Investments in subsidiary | (389.25) | (7,146.05) |
| Loans to subsidiary | (367.04) | (367.04) |
| Interest received | 3.04 | 24.25 |
| **Net cash generated/ (used) in investing activities (B)** | **(753.25)** | **(7,516.55)** |
| **C. Cash flow from financing activities** | | |
| Proceeds from equity | 541.56 | 7732.25 |
| Proceeds from long term borrowings (Net of repayment) | 169.53 | 109.51 |
| Proceeds from short term borrowings | (188.42) | (169.15) |
| Interest expense paid | (59.15) | (169.78) |
| **Net cash flow generated/(used) in financing activities (C)** | **463.52** | **7,502.83** |
| **Net increase/ (decrease) in cash and cash equivalents (A + B+ C)** | 36.54 | (5.13) |
| **Cash and cash equivalents at the beginning of the year** | 5.63 | 10.76 |
| **Cash and cash equivalents at the end of the year** | **42.17** | **5.63** |
| **Components of cash and cash equivalents:** | | |
| Cash on hand | 5.82 | 5.42 |
| Deposits with banks | - | - |
| With banks - on current accounts | 36.35 | 0.21 |
| **Cash and cash equivalents** | **42.17** | **5.63** |

Sampre Nutritions Ltd. Plot No.133 I.E. Medchal Medchal-Malkajgiri Dist.

N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

☎ Off: +91-40-4240 8813
Mobile : 98480 18791
98491 35573
95421 87777

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF
**Sampre Nutritions Limited**

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Sampre Nutritions Limited** ("the Company"), for the quarter and half year ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For N G Rao & Associates**
**Chartered Accountants**
**Firm Registration Number: 009399S**

N G RAO & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN:009399S HYDERABAD

**CA. G. Nageswara Rao**
**Partner**
**Membership No. 207300**
**UDIN: 25207300BMILDM3019**
**Place: Hyderabad**
**Date: 5-11-2025**

H.No. 6-3-1186/A/6, (New No. 325), 2nd Floor, Chinna Balreddy Building, Adjacent Lane to ITC Kakatiya Hotel, Begumpet, Hyderabad-500 016.

Flat No.203, D.No. 48-10-20, Veeramachaneni Building, New Govt Hospital Road, Gunadala, Vijayawada - 520 004

H.No. 8-22-5/1, FF3, Neeladri Towers, Pattabi Street, Gandhi Nagar, Kakinada - 533 004.

Flat No.104, Sai Thirumala Enclave, Lalitha Nagar, Behind Lalitha Temple, Visakhapatnam-530016

Email : nageswararaog207@gmail.com / nageswararaog@rediffmail.com

# SAMPRE NUTRITIONS LIMITED

**SAMPRE NUTRITIONS LIMITED**

CIN: L15499TG1991PLC013515

Registered Office: Plot No.133, Industrial Estate, Medchal – 501 401.

Website: www.sampreltd.com;Email: gurbani@gurbanigroup.in

**Statement of Consolidated Un-Audited Financial Results for the 2nd Quarter & Half year ended 30th September 2025**

( In Lakhs)

| | Particulars | Quarter ended | | | Half year ended | | Financial Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| I | Revenue from operations | 999.74 | 1,086.65 | 726.88 | 2,086.39 | 1,178.09 | 2,512.42 |
| II | Other income | 0.54 | 2.50 | - | 3.04 | 2.53 | 37.45 |
| III | **Total Revenue (I + II)** | **1,000.28** | **1089.15** | **726.88** | **2089.43** | **1180.62** | **2549.87** |
| IV | **Expenses:** | | | | | | |
| | Cost of materials consumed | 323.73 | 396.54 | 173.30 | 720.27 | 219.25 | 836.00 |
| | Purchases of Stock-in-Trade | - | - | - | | | - |
| | Changes in inventories of finished goods work-in-progress and Stock-in-Trade | - | - | - | - | - | - |
| | Employee benefits expense | 269.47 | 316.87 | 268.27 | 586.34 | 422.53 | 1,080.59 |
| | Finance costs | 28.34 | 30.81 | 44.63 | 59.15 | 90.03 | 206.57 |
| | Depreciation and amortization expense | 60.97 | 39.26 | 43.52 | 100.23 | 87.04 | 197.03 |
| | Other expenses | 211.44 | 234.91 | 184.71 | 446.35 | 339.43 | 982.17 |
| | **Total expenses** | **893.95** | **1018.39** | **714.43** | **1912.34** | **1158.28** | **3302.36** |
| V | **Profit before exceptional and extraordinary items and tax (III - IV)** | 106.33 | 70.76 | 12.45 | 177.09 | 22.34 | (752.49) |
| VI | Exceptional items & extraordinary items | - | - | - | - | - | - |
| VII | **Profit before tax (V - VI)** | **106.33** | **70.76** | **12.45** | **177.09** | **22.34** | **(752.49)** |
| VIII | **Tax expense:** | | | | | | |
| | (1) Current tax | 16.68 | - | - | 16.68 | - | - |
| | (2) Deferred tax | - | - | - | - | - | 14.74 |
| IX | **Profit (Loss) for the period from continuing operations (VII-VIII)** | **89.65** | **70.76** | **12.45** | **160.41** | **22.34** | **(767.23)** |
| X | Profit/(loss) from discontinuing operations | - | - | - | - | - | - |
| XI | Tax expense of discontinuing operations | - | - | - | - | - | - |
| XII | **Profit/(loss) from Discontinuing operations (after tax) (X-XI)** | - | - | - | - | - | - |
| XIII | **Profit (Loss) for the period (IX + XII)** | **89.65** | **70.76** | **12.45** | **160.41** | **22.34** | **(767.23)** |
| XIV | **Other Comphrensive Income** | - | - | - | - | - | - |
| | - Items that will not be reclassified to profit or loss | - | - | - | | - | - |
| | - Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | - Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | - Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| XV | **Total comprehensive income for the period (XIII+XIV)** | **89.65** | **70.76** | **12.45** | **160.41** | **22.34** | **(767.23)** |
| XVI | **Earnings per equity share: (For continuing operation)** | | | | | | |
| | (1) Basic | 0.41 | 0.34 | 0.18 | 0.73 | 0.33 | (3.65) |
| | (2) Diluted | 0.41 | 0.50 | 0.13 | 0.74 | 0.24 | (5.43) |
| XVII | **Earnings per equity share: (For discontinued operation)** | | | | | | |
| | (1) Basic | - | - | - | - | - | - |
| | (2) Diluted | - | - | - | - | - | - |
| XVIII | **Earnings per equity share: (For discontinued & continuing operation)** | | | | | | |
| | (1) Basic | 0.41 | 0.34 | 0.18 | 0.73 | 0.33 | (3.65) |
| | (2) Diluted | 0.41 | 0.50 | 0.13 | 0.74 | 0.24 | (5.43) |

**NOTES:**

1. The results have been prepared in accordance with the India Accounting Standards ("Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
2. The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on **05 th November, 2025** These results have been subject to limited review by the Statutory Auditors.
3. Figures of previous period have been re-grouped wherever necessary to make them comparable.

Date: 05.11.2025
Place : Medchal

For **SAMPRE NUTRITIONS LIMITED**

**BRAHMA GURBANI**
**Managing Director**

Sampre Nutritions Ltd. Plot No.133 I.E. Medchal Medchal-Malkajgiri Dist.

SAMPRE NUTRITIONS LIMITED
STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

(In Lakhs)

| | PARTICULARS | As at 30.09.2025 Unaudited | As at 31.03.2025 Audited |
|---|---|---|---|
| | **ASSETS** | | |
| 1 | **Non -current assets** | | |
| | a. Property,plantand equipment | 1,921.83 | 1985.87 |
| | b. Capital work-in-progress | 500.53 | 500.53 |
| | c. Investment properties | | - |
| | d. Good will | - | - |
| | e. Other Intangible assets | - | - |
| | f. Intangible assets under development | - | - |
| | g.Biological assets other than bearer plants | - | - |
| | h. Financial assets | - | - |
| | - Investments | 7,538.63 | 7,350.74 |
| | -Trade Receivable | - | - |
| | -Long -term loans and advances | - | - |
| | -Others | 220.59 | 158.81 |
| | i. Deferred tax assets (net) | - | - |
| | j. Other non - current assets | - | - |
| 2 | **Current assets** | | |
| | a.Inventories | 720.79 | 571.32 |
| | b. Financial assets | | |
| | - Current Investments | | |
| | - Trade and other receivables | 1,060.55 | 884.66 |
| | - Cash and cash equivalents | 42.17 | 23.21 |
| | - Bank balance other than(iii) above | | |
| | - Short term loans and advances | 49.61 | 68.26 |
| | c. Assets for current tax (net) | - | - |
| | d.Other current assets | - | - |
| | **Total Assets** | **12054.70** | **11543.40** |
| | **EQUITY AND LIABILITIES** | | |
| 1 | **Equity** | | |
| | Equity share capital | 2,184.68 | 2100.68 |
| | Other equity | 7,612.92 | 6986.92 |
| 2 | **Non -current liabilities** | | |
| | a. Financial liabilities | | |
| | - Long term borrowings | 1,227.99 | 1058.46 |
| | - Other financial liabilities | | |
| | b.Long term provisions | | |
| | c.Deferred tax liabilities (Net) | 75.69 | 75.69 |
| | d.Other non-current liabilities | - | - |
| 3 | **Current liabilities** | | |
| | a.Financial liabilities | | |
| | -Short term borrowings | 443.53 | 631.95 |
| | -Trade and other payables | 384.02 | 456.27 |
| | - Other financial liabilities | | |
| | b.Other Current liabilities | 109.19 | 233.43 |
| | c.Short- term Provisions | 16.68 | - |
| | d.Liabilities for current tax (net) | | |
| | **Total Equity & liabilities** | **12054.70** | **11543.40** |

Sampre Nutritions Ltd. Plot No. 133, I.E. Medchal, Medchal-Malkajgiri Dist.

SAMPRE NUTRITIONS LIMITED

**Consolidated Cash flow statement for the Half- year ended 30th September, 2025**

(All amounts are in Indian rupees except as otherwise stated) ₹ (In Lakhs)

| PARTICULARS | 30-Sep-25 | 31-Mar-25 |
|---|---|---|
| **A. Cash flow from operating activities** | | |
| **Profit/ (loss) before tax** | 177.09 | (752.49) |
| Non-cash adjustment to reconcile profit before tax to net cash flows | | |
| Depreciation expense | 100.23 | 197.03 |
| Profit / (Loss) on sale of fixed assets / CWIP | - | - |
| Bad debts written off | - | - |
| Interest income accrued | 3.04 | (24.24) |
| Interest Expense | 59.15 | 169.78 |
| **Operating profit before working capital changes** | **339.51** | **(409.92)** |
| **Movements in Working Capital :** | | |
| (Increase)/ Decrease in inventories | (149.47) | 187.15 |
| (Increase)/ Decrease in Financials Assets | 18.65 | (42.64) |
| (Increase)/ Decrease in other non-current assets | - | - |
| (Increase)/ Decrease in Other Current Non Financial Assets | (61.78) | - |
| Increase / (Decrease) in Trade payables | (72.25) | 249.94 |
| Increase/ (decrease) in other current Financial Liabilities | 5.16 | 34.63 |
| Increase / (Decrease) in Other Non-Financial Liabilities | (124.24) | - |
| **Cash generated / used in operations** | **(44.42)** | **19.16** |
| Direct taxes (paid)/Refund (net) | (16.68) | (10.73) |
| **Net cash generated/ (used) from operating activities (A)** | **(61.10)** | **8.43** |
| **B. Cash flow from investing activities** | | |
| Proceeds of fixed assets including Capital work - in - progress | - | (27.71) |
| Proceeds from sale of fixed assets | - | - |
| Investments in subsidiary | (187.89) | (7,146.05) |
| Loans to subsidiary | (367.04) | (367.04) |
| Interest received | 3.04 | 24.25 |
| **Net cash generated/ (used) in investing activities (B)** | **(551.89)** | **(7,516.55)** |
| **C. Cash flow from financing activities** | | |
| Proceeds from equity | 710.00 | 7732.25 |
| Proceeds from long term borrowings (Net of repayment) | 169.53 | 109.52 |
| Proceeds from short term borrowings | (188.42) | (169.15) |
| Interest expense paid | (59.15) | (169.78) |
| **Net cash flow generated/(used) in financing activities (C)** | **631.96** | **7,502.84** |
| **Net increase/ (decrease) in cash and cash equivalents (A + B+ C)** | 18.97 | (5.28) |
| **Cash and cash equivalents at the beginning of the year** | 23.20 | 28.48 |
| **Cash and cash equivalents at the end of the year** | **42.17** | **23.20** |
| **Components of cash and cash equivalents:** | | |
| Cash on hand | 5.82 | 5.42 |
| Deposits with banks | - | - |
| With banks - on current accounts | 36.35 | 17.78 |
| **Cash and cash equivalents** | **42.17** | **23.20** |

Sampre Nutritions Ltd. Medchal Medchal-Malkajgiri Dist.

N G RAO & ASSOCIATES
CHARTERED ACCOUNTANTS

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# INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
**M/s. Sampre Nutritions Limited**

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **M/s. Sampre Nutritions Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The Statement includes the results of the following entities:

| S.No. | Name of the Entity |
|---|---|
| 1 | M/S Sampre Nutritions FZCO (Subsidiary) |
| 2 | SAMPRE NUTRITIONS HOLDIN LIMITED(Subsidiary) |

N G RAO & ASSOCIATES FRN:009399S HYDERABAD CHARTERED ACCOUNTANTS

H.No. 6-3-1186/A/6, (New No. 325), 2nd Floor, Chinna Balreddy Building, Adjacent Lane to ITC Kakatiya Hotel, Begumpet, Hyderabad-500 016.

Flat No.203, D.No. 48-10-20, Veeramachaneni Building, New Govt Hospital Road, Gunadala, Vijayawada - 520 004

H.No. 8-22-5/1, FF3, Neeladri Towers, Pattabi Street, Gandhi Nagar, Kakinada - 533 004.

Flat No. 104, Sai Thirumala Enclave, Lalitha Nagar, Behind Lalitha Temple, Visakhapatnam-530016

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Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attrition that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial information of subsidiary companies which are included in the consolidated quarterly and half year ended unaudited financial results, whose consolidated financial statements include total revenue Nil and total net loss of Rs. (0.18) Lakhs for the quarter and half year ended on that date, in respect of 2 subsidiaries mentioned above , which have been reviewed by other auditors, which financial statements, other financial information and auditor's reports have not been furnished to us by the management. Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the unaudited financial statements

**For N G Rao & Associates**
**Chartered Accountants**
**Firm Registration Number: 009399S**




**CA. G. Nageswara Rao**
**Partner**
**Membership No. 207300**
**UDIN: 25207300BMILDL6419**
**Place: Hyderabad**
**Date : 5.11.2025**

**Annexure B**

**DISCLOSURE AS REQUIRED UNDER REGULATION 30(3) READ WITH SCHEDULE III OF THE LISTING REGULATIONS AND THE SEBI MASTER CIRCULAR NO. SEBI/HO/CFD/POD2/CIR/P/0155 DATED 11 NOVEMBER 2024 WITH REGARDS TO ISSUE OF EQUITY SHARES ON A PREFERENTIAL BASIS ARE AS UNDER:**

| Sl. No. | Particulars | Description |
|---|---|---|
| 1. | Type of securities issued | Equity shares are allotted on the conversion of loan |
| 2. | Type of issuance | Preferential allotment (Conversion of unsecured loan into equity shares) |
| 3. | Total number of securities proposed to be issued or the total amount for which the securities are issued (approximately) | Issue of 1770710 equity shares of the face value of INR 5 each at an issue price of INR 42.00, upon conversion of unsecured loans of INR 7,43,69,820 only. |
| ***Additional information in case of preferential issue*** | | |
| 4. | Name of the Allottees | Brahma Gurbani and Meera Gurbani |
| 5. | Post allotment of securities, the outcome of the subscription | Provided in the Table below |
| 6. | Issue price / allotted price (in the case of convertibles) | Not Applicable |
| 7. | Number of investors | 2 (Two) |
| 8. | In case of convertibles intimation on the conversion of securities or the lapse of the tenure of the instrument | INR 42.00 (After adjusting for stock split / sub-division and bonus issue of equity shares). |

**Post-Allotment of Equity Shares on Conversion of Loan**

| Sl. No. | Name of the Proposed Allottees | Category (Promoter / Public) | Pre-Issue Shareholding Structure | | No. of Shares to be allotted | Post-Issue Shareholding Structure | |
|---|---|---|---|---|---|---|---|
| | | | No. of Shares | %age of Shares | | No. of Shares | %age of Shares |
| 1. | Brahma Gurbani | Promoter | 5549664 | 6.35% | 1693880 | 7243544 | 8.12% |
| 2. | Meera Gurbani | Promoter | 3283048 | 3.76% | 76830 | 3359878 | 3.77% |