SAT KARTAR LIFE LIMITED
(Formerly known as Sat Kartar Shopping Limited)

Dated: 03.08.2026

To
Listing Compliance Department
National Stock Exchange of India Ltd,
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai– 400051

NSE Symbol: SATKARTAR
ISIN: INE0NB801022

Sub: **Notice of the 14th Annual General Meeting (AGM) of the Company as required under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations**).

Dear Sir/ Ma'am

Pursuant to Regulation 34(1) read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'SEBI Listing Regulations'), please find enclosed herewith the **Notice of the 14th Annual General Meeting of the Company scheduled to be held on Friday, the 28th August, 2026 at 10:00 A.M. (IST)** via Video Conference/Other Audio-Visual Means along with Annual Report for the financial year 2025 -2026 as circulated to the members today through electronic mode.

The said Notice forms part of the Annual Report of the Company for the financial year 2025-26 enclosed herewith.

Further, in accordance with the Regulation 36(1)(b) of the SEBI Listing Regulations, a letter containing the web-link for accessing the notice of 14th AGM and Annual Report for Financial Year 2025-2026 is being sent to all those Members who have not registered their email IDs.

Aforesaid documents are also available on the website of the Company at www.satkartar.in.

You are requested to kindly take the said information in your record.

Yours faithfully
For Sat Kartar Life Limited
(formely known as Sat Kartar Shopping Limited)

Sonal Seth Digitally signed by Sonal Seth Date: 2026.08.03 19:17:31 +05'30'

Sonal Seth
Company Secretary & Compliance Officer
Membership No. F13949
Place: New Delhi
Date: 03.08.2026

NOTICE OF 14TH ANNUAL GENERAL MEETING

NOTICE OF THE 14TH ANNUAL GENERAL MEETING OF SAT KARTAR LIFE LIMITED (FORMERLY KNOWN AS SAT KARTAR SHOPPING LIMITED)

NOTICE is hereby given that the 14th Annual General Meeting (AGM) of the shareholders of SAT KARTAR LIFE LIMITED (Formerly known as Sat Kartar Shopping Limited) will be held on Friday, 28th August, 2026 at 10:00 A.M. Virtually through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") in compliance with the applicable provisions of the Companies Act, 2013, and the rules made thereunder, read with applicable circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India, to transact the following business:

ORDINARY BUSINESS

1. **ADOPTION OF FINANCIAL STATEMENTS**

To receive, consider and adopt the Audited Standalone and Audited Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2026, and Report of Board of Directors of the Company and Statutory Auditors thereon, including Annexures thereto.

To consider, review and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** the Audited Standalone and Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2026, together with the Reports of the Board of Directors and Statutory Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. **TO RE-APPOINT MRS. SIMRATI KAUR (DIN: 10432136) AS A DIRECTOR WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HERSELF FOR RE-APPOINTMENT, AS A DIRECTOR OF THE COMPANY.**

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

"**RESOLVED THAT** pursuant to the provision of Section 152 and the Companies (Appointment and qualification of Directors) Rules, 2014 and other applicable provisions (including any modification or re-enactment thereof) if any, of the Companies Act 2013, the approval of shareholders of the Company, be and is hereby accorded for the re-appointment of Mrs. Simrati Kaur (DIN: 10432136) as a "Director", who shall be liable to retires by Rotation being eligible and offered herself for re-appointment. Brief profile of the Director is enclosed as Annexure – A to this notice.

3. **RE- APPOINTMENT OF M/S. NIDHI BANSAL & CO., CHARTERED ACCOUNTANTS (FIRM REGISTRATION NO. 022073N) AS STATUTORY AUDITOR TO HOLD OFFICE FOR THE TERM OF 5 (FIVE) CONSECUTIVE YEARS FROM THE CONCLUSION OF THIS ANNUAL GENERAL MEETING UP TO THE CONCLUSION OF THE ANNUAL GENERAL MEETING OF THE COMPANY TO BE HELD IN THE FINANCIAL YEAR 2030-2031.**

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

"**RESOLVED THAT** pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), and based on the recommendation of the Audit Committee and the Board of Directors, M/s. Nidhi Bansal & Co., Chartered Accountants (Firm Registration No. 022073N), be and are hereby re- appointed as the Statutory Auditors of the Company to hold office for a term of five (5) consecutive years, from the conclusion of this Annual General Meeting until the conclusion of the Annual General Meeting of the Company to be held in the year 2030-2031, at such remuneration, reimbursement of out-of-pocket expenses and applicable taxes as may be mutually agreed upon between the Board of Directors (including the Audit Committee) and the Statutory Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution."

4. **TO DECLARE FINAL DIVIDEND ON EQUITY SHARES FOR FINANCIAL YEAR ENDED MARCH 31,2026**

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

"**RESOLVED THAT** a final dividend at the rate of ₹0.70 (Seventy Paise only) per equity share of face value ₹ 10/- (Rupees Ten only) each be and is hereby declared for the financial year ended 31st March, 2026 and the same be paid out of the profits of the Company which was recommended by the board in the board meeting held on 31st July, 2026 and the same is to be paid to those shareholders whose names appear in the Register of Members and/or in the records of the Depositories as beneficial owners of the shares as on the Record Date i.e. 21st August, 2026 fixed for this purpose."

SPECIAL BUSINESS

5. **APPROVAL OF RELATED PARTY TRANSACTIONS**

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

"**RESOLVED THAT** pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 read with relevant rules made thereunder, Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and in terms of the Company's policy on dealing with related party transactions and basis the recommendation/ approval of the Audit Committee consent of the members of the Company be and is hereby accorded to approve and ratify the material related party transactions entered into or to be entered into by the Company with the related party(ies), as set out below , for the financial year 2026-2027, on such material terms and conditions as agreed between the Company and the related partie(s).

1.	Name of Related Parties	Mr. Manprit Singh Chadha	Plantomed Neutraceuticals Private Limited	Ajooni Life Sciences Private Limited	Sat Kartar Ocean Private imited	Sat Kartar USA INC	Puhzaz Studio Private Limited
2.	Nature of Relationship	Promoter and COO	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company	Directors/Promoters are interested as shareholders /directors
3.	Value of Transaction	4,00,00,000	40,00,00,000	40,00,00,000	40,00,00,000	40,00,00,000	50,00,000
4.	Nature of Transaction/ Contract	Remunera-tion	Purchase/ Sale of Goods & Services & Marketing & Promotion	Purchase/ Sale of Goods & Services & Marketing & Promotion	Purchase/ Sale of Goods & Services & Marketing & Promotion	Purchase/ Sale of Goods & Services & Marketing & Promotion	Marketing & Promotion
5.	Tenure/ duration of the transaction	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)
6.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary, Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured, if secured, the nature of security	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

7.	Any other information relevant or important for the Board to take a decision on the proposed transaction.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
8.	Justification as to why the related party transaction is in the interest of the listed entity	Mr. Manprit Singh Chadha brings more than three decades of professional and entrepreneurial experience, along with deep industry expertise, to his work, which is highly beneficial to the Company and contributes to its growth, strategic direction, and long-term success.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.
9.	The manner of determining the pricing and other commercial terms, both included as part of Contract and not considered as part of contract	-	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities

RESOLVED FURTHER THAT the Board of Directors of the Company and Audit Committee be and is hereby authorized to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution including the delegation of powers to any director or officer of the Company."

6. APPROVAL OF MANAGERIAL REMUNERATION PURSUANT TO SECTION 197 OF THE COMPANIES ACT, 2013

In accordance with the provisions of Section 197 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and such other applicable laws, rules and regulations (including any statutory modification(s) or re-enactment thereof for the time being in force), approval of the Members is sought for the payment of managerial remuneration to the Managing Director and/ Director(s) of the Company, within the overall limits prescribed under the Companies Act, 2013, as set out in the resolution below.

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

"RESOLVED THAT pursuant to the recommendation of the Board and Nomination and Remuneration Committee, in accordance with the provisions of Section 197, 198 and other applicable provisions, if any, of the Companies Act, 2013, read with Schedule V and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to such approvals as may be necessary, the consent of the members be and is hereby accorded for the payment of remuneration to the Managing Director and other Executive Directors of the Company in the financial year 2026-2027, as set out below , which may exceed the limits prescribed under Section 197 of the Companies Act 2013, pursuant to SEBI (LODR) Regulations 2015 and other applicable provisions, if any during the financial year(s) 2026-2027:

S.No	Name of the Director	Amount of Remuneration (In INR)
1.	Mr. Ved Prakash	60,00,000
2.	Mr. Sanjay Kumar	25,00,000
3.	Ms. Simrati Kaur	40,00,000
4.	Mr. Pranav Singh Chadha	30,00,000

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Nomination and Remuneration Committee), be and is hereby authorized to vary, revise or modify the terms and conditions of such remuneration, within the overall limits approved herein, and to take all such steps, acts, deeds, and things as may be necessary to give effect to this resolution."

For and on behalf of the Company
For Sat Kartar Life Limited
(Formerly Known as Sat Kartar Shopping Limited

Sd/-
Ved Prakash
Managing Director
DIN: 08591808
Address: F -223, 3rd Floor,
Rishi Nagar, Rani Bagh,
North West Delhi, Saraswati Vihar
Delhi -110034

Place:-New Delhi
Date:- 31st July, 2026

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") in respect of Item Nos. 05 and 06 of the accompanying Notice, is annexed hereto. Further, the relevant details with respect to "Director seeking appointment and re-appointment at this AGM" are also provided as Annexure A. [Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India].

2. Ministry of Corporate Affairs ("MCA") vide its its General Circular No. 20/2020 dated 5th May 2020 read with the subsequent circulars issued from time to time, the latest one being General Circular No. 03/2025 dated 22nd September, 2025("MCA Circulars") and SEBI vide its Circular No. SEBI/HO/CFD/CFD-PoD2/P/CIR/2024/133 dated October 3, 2024 read with the circulars issued earlier on the subject ("SEBI Circulars"), have permitted to conduct the Annual General Meeting ("AGM") virtually, without physical presence of Members at a common venue.

   In compliance with the MCA Circulars and SEBI Circulars, the provisions of the Act and the SEBI Listing Regulations, the 14th Annual General Meeting of the Company is being held virtually.

3. The Notice convening this AGM along with the Integrated Annual Report for financial year ended 31st March, 2026 is being sent by electronic mode to those Members whose e-mail address is registered with the Company/Depositories, unless a Member has specifically requested for a physical copy of the same. Members may kindly note that the Notice convening this AGM and Integrated Annual Report for FY26 will also be available on the Company's website www.satkartar.in & website of the Stock Exchanges i.e. National Stock Exchange of India Limited (NSE) at www.nseindia.com respectively and on the website of Central Depository Services (India) Limited (CDSL) at https://evoting.cdslindia.com. The Company will also publish an advertisement in the newspapers containing details of the AGM and other relevant information for Members viz. manner of registering e-mail Id., Cut-off date for e-voting, Record Date for payment of dividend, etc.

4. Since this AGM is held through Video Conference/Other Audio Visual Means ("VC/OAVM"), route map to the venue is not required and therefore, the same is not annexed to this Notice.

5. Members attending the meeting through VC/OAVM shall be reckoned for the purpose of quorum under Section 103 of the Act. Members holding equity shares as on Friday, August 21, 2026 ("Cut-off date") may join the AGM anytime 30 minutes before the scheduled time by following the procedure outlined in the Notice. A person who is a Member as on the Cut-off date shall be eligible to attend and vote on resolutions proposed at the AGM. Any person who is not a Member as on the Cut-off date shall treat this Notice for informational purpose only.

6. Attendance through VC/OAVM is restricted and hence, Members shall be eligible to join the meeting on first come-first-serve basis. However, attendance of Members holding more than 2% of the paid-up equity share capital, Institutional investors, Directors, Key Managerial Personnel, and Auditors will not be restricted on first-come-first serve basis.

7. Appointment of Proxy and Attendance Slip:

   Since the 14th AGM is being held through VC/OAVM in accordance with the MCA Circulars, physical attendance of Members has been dispensed with. Accordingly, the facility of appointment of proxy would not be available to the Members for attending the 14th AGM, and therefore, proxy form and attendance slip are not annexed to this Notice.

8. The Company has appointed Mr. Vivek Rawal, Practicing Company Secretary (Membership No. A43231 and Certificate of Practice No. 22687) as the Scrutinizer for scrutinizing the remote e-voting process as well as voting at the AGM in a fair and transparent manner.

9. The results declared along with the report of the Scrutinizer shall be placed in the website of the Company www.satkartar.in and on the website of CDSL immediately after the declaration of results by the Chairman or a person authorized by him and the results shall also be communicated to National Stock Exchange of India Limited.

10. The remote e-voting period commences on 25.08.2026 at 9.00 A.M. and ends on 27.08.2026 at 5.00 P.M. Thereafter, the remote e-voting module shall be disabled for e-voting. E-vote once cast cannot be altered subsequently.

11. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on cut-off date. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on cut-off date i.e., 21.08.2026 shall be entitled to vote on the proposed resolutions; and their shareholding on such date shall only be reckoned for the purpose of arriving at the results of the remote e-voting and voting at the AGM. Any person who is not the member of the Company as on the cut-off date should treat this notice for information purpose only.

12, Corporate shareholders/institutional shareholders intending to send their authorised representative(s) to attend / vote at the 14th AGM are requested to send from their registered e-mail address, scan copy of the relevant Board Resolution/ Authority Letter, etc. authorizing their representative(s) to attend / vote, to the Scrutinizer on his e-mail ID at vivekrawal89@gmail.com with a copy marked to helpdesk.evoting@cdslindia.com and info@satkartar.in

13. The Final Dividend of ₹ 0.70/- on Equity Shares having face value of ₹ 10/- each of the Company as recommended by the Board of Directors of the Company for the financial year ended March 31, 2026, if declared at the AGM, will be paid within 30 days of the AGM.

14. **Record Date:**

Members may kindly note that Friday, August 21, 2026 has been fixed as the "Record Date" to determine entitlement of Members to the Final Dividend for the Financial Year 2025-2026, if approved at the AGM.

15. **Dividend:**

Pursuant to Finance Act, 2020, dividend income is taxable in the hands of Members w.e.f. April 1, 2020. Accordingly, the Final Dividend, as recommended by the Board of Directors, and if approved at the 14th AGM, shall be paid after deducting tax at source ('TDS') at the prescribed rates in accordance with the provisions of the Income Tax Act, 1961, within 10 days from the date of declaration to the Members in respect of equity shares held by them in physical form, whose name appears as Member in the Company's Register of Members as on close of business hours on Friday, August 21, 2026; and to the beneficial owners in respect of equity shares held by them in dematerialized form, whose name appears in the list of beneficial owners furnished by National Securities Depository Limited ("NSDL") and Central Depository Services (India) Limited ("CDSL"), on close of business hours on Friday, August 21, 2026.

16. With effect from April 1, 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made upon folio being KYC compliant i.e. the PAN, contact details including mobile no., bank account details and specimen signature are registered with the RTA/Company. [SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024, read with SEBI Circular No. SEBI/HO/MIRSD/ POD-1/P/CIR/2024/81 dated June 10, 2024]

17. **Tax Deducted at Source ("TDS") on dividend:**

For the prescribed rates for various categories, please refer to the Income Tax Act, 1961 and the Finance Acts of the respective years. The shareholders are requested to update their PAN with the Depository Participants (DPs) (if shares held in dematerialized form) and the Company/ RTA (if shares are held in physical mode).
To avail exemption of TDS, shareholders are requested to submit required documents/declaration by e-mail to compliances@skylinerta.com by 11.59 p.m. (IST) on Thursday, August 20, 2026. Members may also refer the e-mail sent to their registered e-mail ID for more details on submission of exemption documents.

Category of Shareholder	Document(s) to be submitted/ uploaded
Resident individual shareholders with PAN* and whose income does not exceed maximum amount not chargeable to tax or who is not liable to pay income tax	Form No. 15G or Form No. 15H
Non-resident shareholders [including Foreign Portfolio Investors (FPIs)] who can avail beneficial rates under tax treaty between India and their country of tax residence.	No Permanent Establishment Declaration Beneficial Ownership Declaration Tax Residency Certificate Copy of electronically filed Form 10F

**If PAN is not correct/invalid/inoperative then tax will be deducted at higher rates and credit of TDS will not be available. [Section 206AA of the Income Tax Act, 1961]*

18. **Unclaimed Dividends and IEPF:**

Dividends, if not encashed for a period of 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"). Further, the shares in respect of which dividend has remained unclaimed for 7 consecutive years or more from the date of transfer to unpaid dividend account shall also be transferred to IEPF. In view of this, Members are requested to claim their dividends from the Company, within the stipulated timeline. The Members whose unclaimed dividends and/or shares have been transferred to IEPF, may contact the Company or RTA and submit the required documents for issue of Entitlement Letter. The Members can attach the Entitlement Letter and other required documents and file web Form IEPF-5 for claiming the dividend and/or shares available on www.mca.gov.in.

19. **Members to intimate change in their details:**

Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail ID, telephone/mobile no., PAN, mandates, choice of nominations, power of attorney, bank details viz., name of the bank and branch details, bank account, MICR code, IFSC code, etc.

For shares held in electronic mode: to their DPs
For shares held in physical mode: to the Company/RTA in prescribed Form ISR-1 and other forms. [SEBI Master Circular No. SEBI/HO/MIRSD/SECFATF/P/CIR/2023/169 dated October 12, 2023]

The facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. [Section 72 of the Act] If a Member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form ISR-3 or SH-14 as the case may be. The said forms can be downloaded from the Company's website www.satkartar.in. Members are requested to submit the said details to their DP in case the shares are held by them in dematerialized form and to RTA in case the shares are held in physical form.

20. **Dematerialization of shares:**

SEBI has mandated the Listed Companies to process service requests# for issue of securities in dematerialized form only, subject to folio being KYC compliant. Accordingly, Members are requested to submit duly filled and signed Form ISR-4. The Form is available on website of Company at www.satkartar.in and RTA at www.skylinerta.com [SEBI Master Circular No. SEBI/ HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024] # Request for 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.

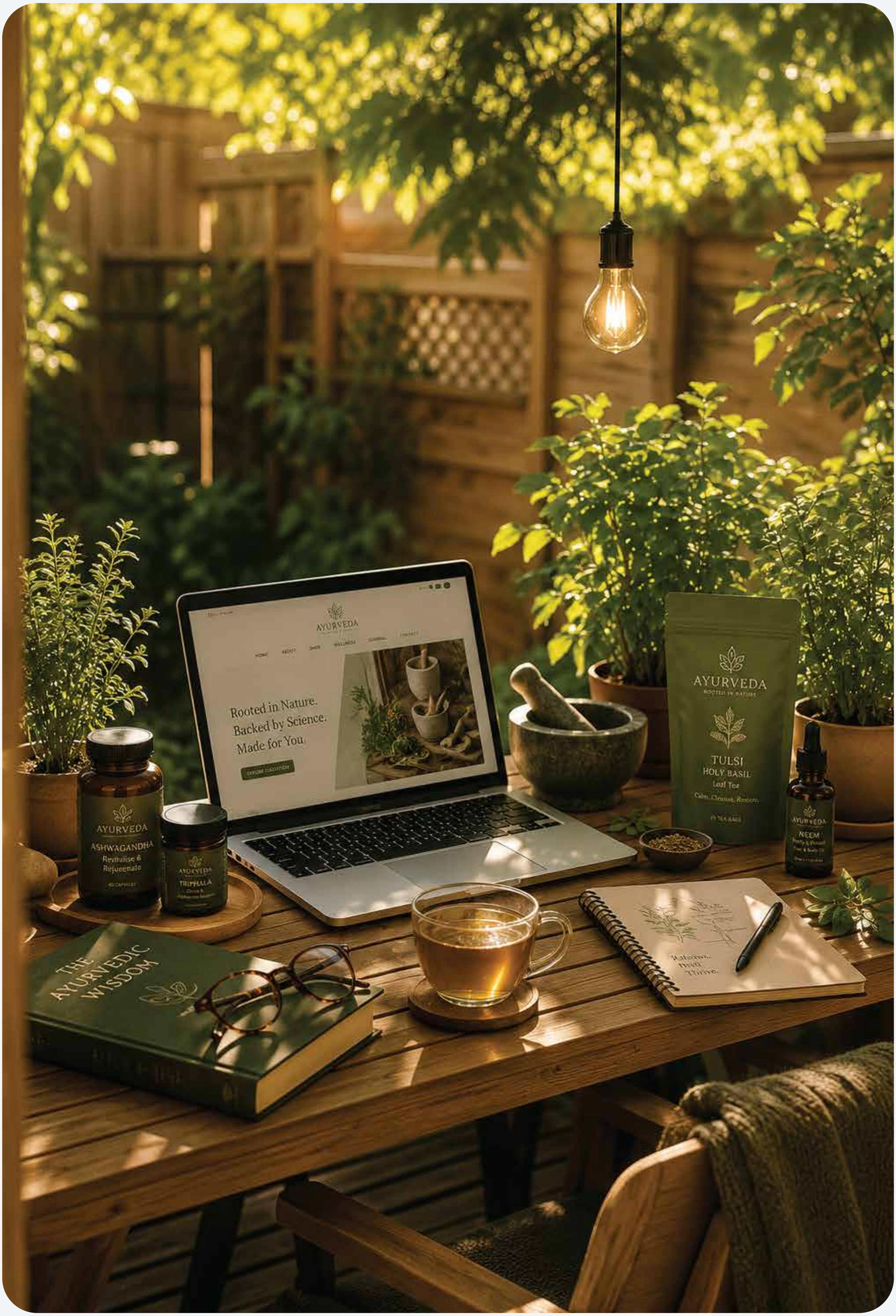
Transfer, transmission and transposition of securities shall be effected only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members can contact the Company/RTA for assistance in this regard. [Regulation 40(1) of the SEBI Listing Regulations]

21. Members who have not registered their e-mail IDs are requested to register/update the same with their Depository Participants to promote the green initiative and thus, help preserve the environment. Any person, who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice and holding shares as on cut-off date, may cast vote as provided in the Notice convening the Meeting, which is available on the website of the Company.

22. Members holding more than one physical folios in identical order of names are requested to submit Form ISR-4 along with requisite KYC documents and share certificates to the Company/RTA for consolidation of holdings in one folio. The consolidated share certificate will be issued in dematerialized form only.

23. Members seeking clarifications on the Annual Report are requested to send in writing through email: info@satkartar.in at least 7 days before the date of meeting. This would enable the company to compile the information and give replies to all the clarifications sought by the members, in the meeting.

24. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which Directors are interested maintained under Section 189 of the Act, and all the documents referred to in the accompanying Notice, are open for inspection in electronic form by the members during the AGM. All documents referred to in the Notice will also be available for inspection by the members at the registered office of the Company during office hours on all working days between 11.00 a.m. and 4.00 p.m. on all days except Saturdays, Sundays and public holidays, from the date hereof up to the date of the Meeting and at the venue of the Meeting for the duration of the Meeting. Members seeking to inspect such documents can send an email to info@satkartar.in.


AYURVEDA
Rooted in Nature.
Backed by Science.
Made for You.
AYURVEDA
ROOTED IN NATURE
TULSI
HOLY BASIL
Leaf Tea
AYURVEDA
ASHWAGANDHA
TRIPHALA
NEEM
THE AYURVEDIC WISDOM

INSTRUCTIONS FOR E – VOTING

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.

3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

6. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

7. In continuation to this Ministry's General Circular No. 20/2020 dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September, 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

i. The voting period begins on 25th August, 2026 9:00 A.M and ends on 27th August, 2026 and 05:00 P.M. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 21st August, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.
Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.
In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

iv. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 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.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	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 to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & 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.com and click on login & My Easi New (Token) 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.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If the user is 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 website of NSDL. Open web browser by typing the following URL: https://www.evoting.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 successful 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting

	4. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you 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 name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & 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. CDSL and NSDL

Login type	Document(s) to be submitted/ uploaded
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.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
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 evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

v. Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.

1)The shareholders should log on to the e-voting website www.evotingindia.com.

2)Click on "Shareholders" module.

3)Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4)Next enter the Image Verification as displayed and Click on Login.

5)If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6)If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

vi. After entering these details appropriately, click on "SUBMIT" tab.

vii. Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

viii. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

ix. Click on the EVSN for the relevant < Sat Kartar Life Limited > on which you choose to vote.

x. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

xi Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

xii, After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

xiii. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

xvi You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

xv. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

xvi. There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

xvii. Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; vivekrawal89@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

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

6. 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.

7. Members holding shares as on the cut-off date i.e. 21st August, 2026 and who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending an email to the company at info@satkartar.in. The Speaker Registration will be open from 9:00 a.m. (IST) on Tuesday, 25th August, 2026 at 09:00 a.m. (IST) and closes on 27th August, 2026 at 05:00 a.m. (IST).

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting. The Company reserves the right to restrict the number of questions and speakers, depending upon availability of time as appropriate for smooth conduct of the AGM.

9. Only those shareholders, who are present in the AGM/EGM 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 available during the EGM/AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 ANNEXURE TO THE NOTICE

ITEM NO.02
ANNEXURE A TO THE NOTICE

Details of Director seeking Appointment / Re-appointment pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Name	Simrati Kaur
Directors Identification Number(DIN)	10432136
Date of Birth (age)	27th September, 1994
Nationality	Indian
Qualification	Graduated from Indira Gandhi Institute of Technology
Nature of Expertise in Specific functional Areas	She specializes in planning and executing digital marketing strategies aligned with key performance indicators (KPIs). Her responsibilities include overseeing product launches, developing content strategies, and analysing performance metrics to drive
Date of first appointment on the Board of the Company	01/08/2024
Shareholding in Sat Kartar Life Limited as on 31st March 2026	0.15%
Disclosure of relationships between directors inter-se	N.A.
List of Directorship held in other companies	N.A.
Membership/ Chairmanship in Committees	N.A.
Brief Resume	Ms. Simrati Kaur an Executive Director and Promoter graduated from Indira Gandhi Institute of Technology. She has been instrumental in leading the Company's digital marketing initiatives. With around five years of experience, she specializes in planning and executing digital marketing strategies aligned with key performance indicators (KPIs). Her responsibilities include overseeing product launches, developing content strategies, and analysing performance metrics to drive brand growth and consumer engagement.
Listed entities from which the Director resigned in the past three	N.A.

EXPLANATORY STATEMENT

ITEM NO.05

Explanatory Statement pursuant to Section 102 of the Companies Act, 2013

In accordance with the provisions of Section 188 of the Companies Act, 2013 ("the Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval of the shareholders is required for entering into material related party transactions (RPT) as mentioned above in the notice of the Annual General Meeting.

The Audit Committee and the Board of Directors of the Company, at their respective meetings held on 31st July, 2026, have approved the proposed related party transactions (RPT) and recommended the same for the approval of the shareholders.

Information pursuant to SEBI Circular SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021& under Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 are as follows:

1.	Name of Related Parties	Mr. Manprit Singh Chadha	Plantomed Neutraceuticals Private Limited	Ajooni Life Sciences Private Limited	Sat Kartar Ocean Private Limited	Sat Kartar USA INC	Puhzaz Studio Private Limited
2.	Nature of Relationship	Promoter and COO	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company	Directors/Promoters are interested as shareholders /directors
3.	Value of Transaction	4,00,00,000	40,00,00,000	40,00,00,000	40,00,00,000	40,00,00,000	50,00,000
4.	Nature of Transaction/ Contract	Remunera-tion	Purchase/Sale of Goods & Services & Marketing & Promotion	Purchase/Sale of Goods & Services & Marketing & Promotion	Purchase/Sale of Goods & Services & Marketing & Promotion	Purchase/Sale of Goods & Services & Marketing & Promotion	Marketing & Promotion
5.	Tenure/ duration of the transaction	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)

6.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary, Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured, if secured, the nature of security	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
7.	Any other information relevant or important for the Board to take a decision on the proposed transaction.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

8.	Justification as to why the related party transaction is in the interest of the listed entity	Mr. Manprit Singh Chadha brings more than three decades of professional and entrepreneurial experience, along with deep industry expertise, to his work, which is highly beneficial to the Company and contributes to its growth, strategic direction, and long-term success.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.
9.	The manner of determining the pricing and other commercial terms, both included as part of Contract and not considered as part of contract	-	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities

These transactions are necessary for the smooth conduct of the business and are in the best interest of the Company.None of the Directors, Key Managerial Personnel (KMP) or their relatives, except to the extent of their interest in the respective related parties, are concerned or interested, financially or otherwise, in the said resolution.

The Board recommends the resolution no 05 as set out in the accompanying Notice for approval of the members by way of an Ordinary Resolution.

ITEM NO. 06
EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

APPROVAL OF PAYMENT OF MANAGERIAL REMUNERATION IN EXCESS OF THE LIMITS SPECIFIED UNDER SECTION 197 OF THE COMPANIES ACT, 2013

The Members are informed that pursuant to the provisions of Section 197 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the applicable rules made thereunder, the total managerial remuneration payable by the Company to its Directors, including the Managing Director, Whole-time Director(s) and Manager, is required to be approved by the Members where such approval is mandated under the Act.

Considering the responsibilities discharged by the managerial personnel, the growth of the Company's business, industry practices, and in recognition of their contribution towards the performance of the Company, **the Board of Directors, on the recommendation of the Nomination and Remuneration Committee, has approved the payment of remuneration to the following director's on the terms and conditions set out in the accompanying resolution,** subject to the approval of the Members:

S.No	Name of the Director	Designation	Proposed Remuneration (₹)
1.	Mr. Ved Prakash	Managing Director	60,00,000
2.	Mr. Sanjay Kumar	Director	25,00,000
3.	Ms. Simrati Kaur	Director	40,00,000
4.	Mr. Pranav Singh Chadha	Director	30,00,000

The proposed remuneration shall comprise salary, perquisites, allowances, performance-linked incentive, retirement benefits and other benefits, as may be applicable, within the overall limits prescribed under Section 197 of the Act and in accordance with the Company's Remuneration Policy.

Where the remuneration payable exceeds the limits specified under Section 197 or where the Company has inadequate or no profits during any financial year, such remuneration shall be paid in accordance with the applicable provisions of the Act, read with Schedule V, or such other approvals as may be required from time to time.

The Board is of the opinion that the proposed remuneration is fair, reasonable, commensurate with the responsibilities entrusted to the appointee, and is in the best interests of the Company.

Except Mr. Ved Prakash, Mr. Sanjay Kumar, Ms. Simrati Kaur and Mr. Pranav Singh Chadha and his/her relatives, to the extent of their shareholding or interest, if any and entitlement to the remuneration, none of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the resolution set out at Item No. 06 for approval of the Members.

SAT KARTAR

SAT KARTAR LIFE LIMITED

(Formerly Known As SAT KARTAR SHOPPING LIMITED)

Annual Report 2025–26

Bridging Ancient Wisdom & Modern Wellness

Annual Report
2025-26

Content Table

Across the pages...

Bridging Ancient Wisdom & Modern Wellness	1
Sat Kartar at a Glance	5
Business Model of Sat Kartar	11
Key Achievements	15
Founder & COO Statement	19
Brief of Promoters and Directors	21
Corporate Information	24
Management Discussion and Analysis	26
Notice of AGM	32
Board's Report	57
Secretarial Audit Report	83
Independent Auditors Report	97
Financials	110

1. BRIDGING ANCIENT WISDOM & MODERN WELLNESS

A New Chapter in Ayurveda-led Healthcare

Sat Kartar Life Limited is building an integrated Ayurveda healthcare and wellness platform that combines the timeless principles of Ayurveda with contemporary healthcare delivery, technology enabled customer engagement and a growing portfolio of wellness products.

Formerly known as Sat Kartar Shopping Limited, the Company has evolved from a consumer-focused Ayurveda and wellness business into a broader healthcare enterprise. This transformation reflects the Company's long-term vision to create a trusted ecosystem that supports consumers across their wellness journey from preventive healthcare and everyday wellness products to clinical consultation, therapeutic care and hospital-based Ayurveda treatments.

Ayurveda has always been rooted in the idea of balance: balance between mind and body, lifestyle and nutrition, prevention and cure. At Sat Kartar Life Limited, this philosophy is being translated into a modern, accessible and scalable business model.

Our Three Core Pillars

- Authentic Ayurveda
- Modern Healthcare Delivery
- Technology and Data

Our Purpose, Vision & Mission

Our Purpose

To make authentic Ayurveda-led wellness and healthcare more accessible, dependable and relevant for modern consumers in India and international markets.

Our Vision

To become a leading integrated Ayurveda healthcare company, delivering trusted products, clinical care and patient-centric wellness solutions through a scalable and technology-enabled ecosystem

Our Mission

To develop quality Ayurveda-led wellness solutions for diverse consumer needs.
To build a trusted institutional healthcare platform through Ayurveda hospitals and clinical services.
To deepen consumer relationships through education, consultation and personalised engagement.
To use technology responsibly to improve accessibility, affordability and outcomes.
To create sustainable value for patients, consumers, employees, partners, shareholders and society.

The Sat Kartar Difference

Sat Kartar Life Limited seeks to differentiate itself by combining consumer wellness products with healthcare services. The Company's product business helps establish everyday consumer relationships, while its hospital and clinical-care initiatives aim to deepen trust through treatment-led engagement.

This integrated model enables the Company to participate in multiple points of the wellness value chain:

Delivering Value at Every Step

Prevention Focused Wellness
Ayurveda-led consumer products and wellness essentials

Clinical Excellence & Safety
Authentic Ayurveda treatments and clinical protocols

Compassionate long-term Support
Multilingual customer support, digital tools and repeat-care ecosystem

Authentic Ayurvedic Care
Consultation-led wellness guidance and lifestyle support

Technology Enabled Experience
Ayurveda hospital services and patient care

Key Operational Milestones:

Ayurveda for a Changing India

India's healthcare and wellness landscape is undergoing a significant transition. Consumers are increasingly focused on preventive care, natural formulations, lifestyle management and long-term wellbeing. This shift is being supported by greater awareness, rising disposable incomes, digital access, increasing healthcare needs and a renewed interest in traditional systems of medicine.

Sat Kartar Life Limited is positioned at the intersection of these trends. The Company is focused on creating offerings that are rooted in Ayurveda while being delivered with modern quality systems, customer support and healthcare infrastructure.

Cautionary Statement

The statements in this Annual Report that relate to the Company's objectives, strategies, future business prospects, or performance may be forward-looking and are inherently subject to risks and uncertainties. These risks include, but are not limited to, operational and business risks, challenges in managing human resources, the potential impact of adverse external events, changes in the economic and political environment, fluctuations in market and industry conditions, evolving legal and regulatory requirements, and technological or innovation disruptions. Actual results and outcomes may therefore differ materially from those indicated or implied. The Company assumes no obligation to update forward-looking statements to reflect future developments or events, except as required by applicable law. However, actual results and developments could differ materially from those contemplated in such statements due to a number of factors, including but not limited to:

- Operational and Business Risks
- Market and Industry Factors
- Economic and Political Environment
- Legal and Regulatory Compliance
- Technological and Innovation Risks
- Human Resource Risks
- External Events

Investors and stakeholders are advised that such forward-looking statements are based on assumptions and expectations that are inherently subject to uncertainties and contingencies. Many of these uncertainties and contingencies are beyond the Company's control, and undue reliance should not be placed on such statements.

The Company does not undertake any obligation to publicly update or revise any forward-looking statements contained herein, whether as a result of new information, future events, or otherwise, except as may be required under applicable laws and regulations.

2. SAT KARTAR AT A GLANCE

Company Overview

Sat Kartar Life Limited is an Ayurveda-led wellness and healthcare company engaged in offering natural wellness solutions and expanding into integrated Ayurveda healthcare services. The Company operates with a consumer-centric approach and is developing a dual-engine growth model comprising:

1. **Ayurveda Products Business**
2. **Ayurveda Healthcare and Hospital Business**

The Company's product portfolio is designed to address modern wellness requirements through Ayurveda-inspired formulations and daily wellness products. Alongside this, the Company is expanding its institutional healthcare presence through Sat Kartar Sanjeevan Hospital in Delhi.

Vayu Shuddhi Capsule

Key Corporate Details

Particulars	Details
Name of Company	Sat Kartar Life Limited
Former Name	Sat Kartar Shopping Limited
CIN	L52590DL2012PLC238241
NSE Symbol	SATKARTAR
ISIN	INE0NB801022
Registered Office	603, 6th Floor, Mercantile House, K.G. Marg, New Delhi – 110001
Website	www.satkartar.in
Email	info@satkartar.in
Nature of Business	Ayurveda wellness products and integrated Ayurveda healthcare
Banker	ICICI Bank
Statutory Auditor	Nidhi Bansal & Co., Chartered Accountants
Internal Auditor	R.S Goel & Co. Chartered Accountants
Secretarial Auditor	M/s. Rawal & Co, Company Secretaries
Chief Financial Officer	Mr. Devender Kumar Arora
Company Secretary & Compliance Officer	Ms. Sonal Seth

Sat Kartar: Snapshot

1. **30 Beds**
Ayurvedic Hospital

2. **In house**
R&D

3. **1800+**
Team Strength

4. **25,000**
Daily Unique Leads

5. **16+ Remedial**
Solutions

6. **160+**
SKUs

7. **In house**
Manufacturing of Ayurveda Products

8. Formulations Covered Under **AYUSH Licences**

9. **Pan-India**
Presence

Addressing India's Most Prevalent Health Conditions

Sexual Wellness	Diabetes	Piles Care	De-Addictions	Bone & Joints	PCOS PCOD	Respiratory Support
Hair Care	Liver Care	Infertility Support	Mind Care	Immune Support	Lungs Care	Personal Care

Our Evolution Journey

Sat Kartar Life Limited has progressed from a consumer wellness business to an integrated Ayurveda healthcare platform.

Phase I: Consumer Wellness Foundation

The Company established its presence through Ayurveda-inspire d wellness products and consumer engagement.

Phase II: Portfolio and Market Expansion

Multilingual customer support, digital tools and repeat-care ecosystem

Phase III: Institutional Healthcare Entry

The launch of the first Sat Kartar Ayurveda Hospital marked the Company's entry into the Ayurveda healthcare delivery space.

Phase IV: Scalable Integrated Ecosystem

The Company is now focused on scaling products, clinical care, hospital infrastructure, technology initiatives and international opportunities.

Phase V: International Expansion

The Company is planning its entry into the U.S. market, with product shipments already reaching its U.S. warehouse. Commercial sales are expected to commence shortly.

Sat Kartar Sanjeevan Hospital

Sat Kartar Sanjeevan Hospital in Delhi represents an important milestone in the Company's evolution. The facility is positioned as a 30-bed Ayurveda healthcare institution in FY26 offering authentic Ayurvedic treatments in a structured clinical setting.

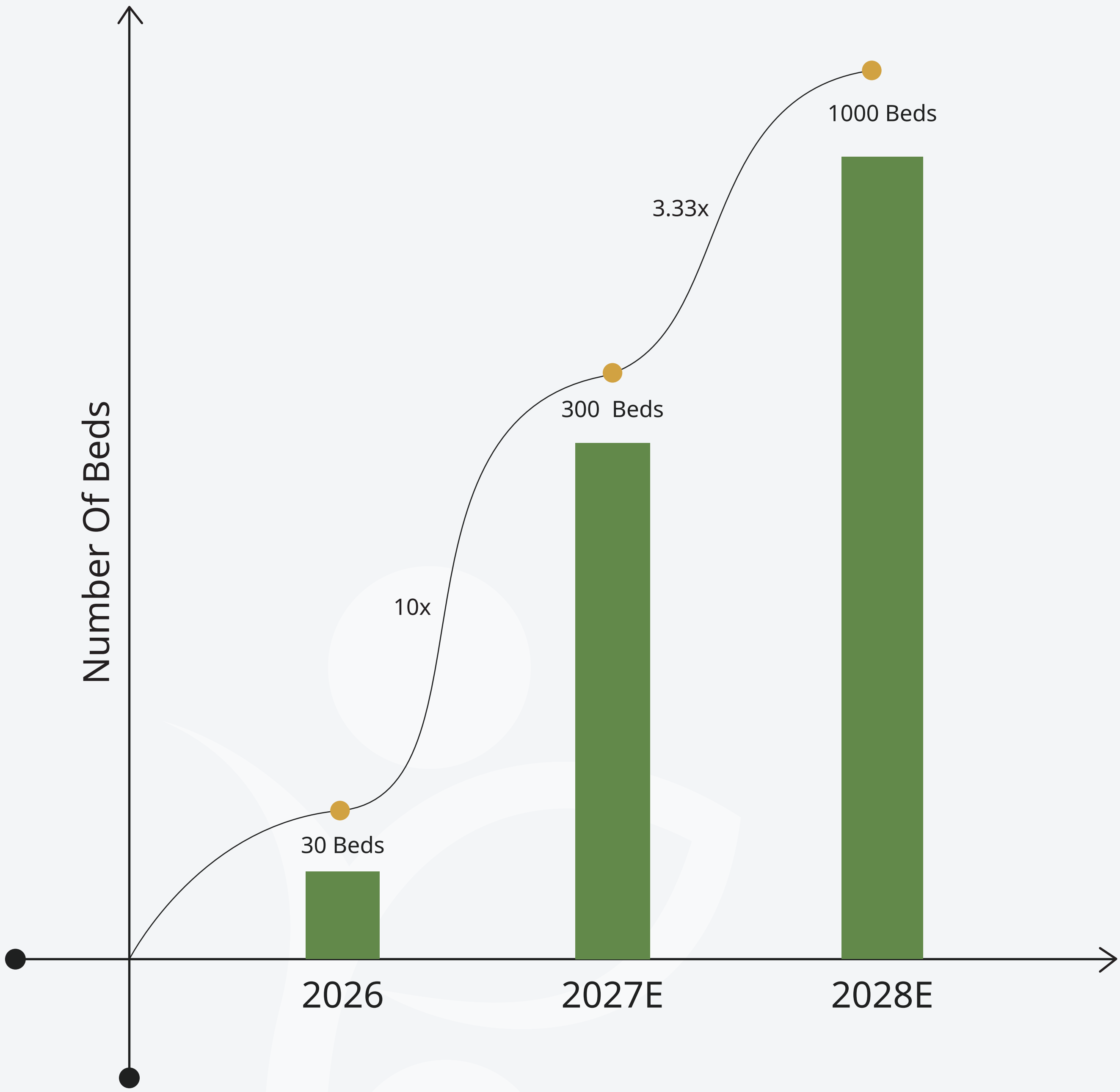
The hospital initiative is intended to strengthen the Company's ability to serve patients through consultation, therapy, treatment protocols and follow-up care. It also provides a platform to integrate products, healthcare professionals and patient engagement into a unified care ecosystem.

Growth Aspirations

The Company has communicated a strategic aspiration to expand its Ayurveda healthcare infrastructure and build towards a larger institutional care platform. It is targeting a capacity of up to 300 beds by FY27, subject to execution, regulatory approvals, capital availability, partnerships and market conditions.

The Company has outlined an aspiration to achieve revenue of ₹500 Crore by FY28. supported by its dual-engine model, product portfolio expansion, healthcare services, technology initiatives, strategic partnerships and international market development.

These are forward-looking aspirations and may be affected by business conditions, market demand, funding requirements, regulatory developments and execution capabilities.



3. BUSINESS MODEL OF SAT KARTAR

An Integrated Ayurveda Healthcare Ecosystem

Sat Kartar Life Limited operates through an integrated business model that brings together products, healthcare delivery, technology, consumer engagement and partnerships.

The Company's model is designed to create value at every stage of the customer journey—from awareness and product discovery to consultation, treatment, recovery and long-term wellness support.

Business Segments

A. Ayurveda Wellness Products

The products business forms the foundation of the Company's consumer relationship. Sat Kartar offers Ayurveda-inspired products and wellness essentials intended to support everyday health and wellbeing.

Key characteristics of the products business include:

- Consumer-focused Ayurveda wellness offerings
- Product portfolio expansion across wellness categories
- Direct customer engagement
- Multilingual sales and support capabilities
- Digital and assisted channels for consumer reach
- Repeat purchase opportunities through trust and product experience
- Potential for cross-selling with consultation and clinical care services

B. Ayurveda Healthcare Services

The healthcare business is being developed through Sat Kartar Sanjeevan Hospital.

The healthcare model includes:

- Ayurvedic consultations
- Therapeutic treatments
- In-patient and out-patient care
- Structured patient engagement
- Standardised protocols
- Integration of wellness products and medical expertise
- Follow-up care and long-term wellness guidance

C. Technology and AI Initiatives

The Company is using technology to improve efficiency, customer engagement and scalability. Its AI initiatives are focused on measurable business outcomes, including:

- Better conversion rates
- Lower customer acquisition cost
- Improved agent productivity
- More efficient customer interaction
- Enhanced lead prioritisation
- Improved customer support and follow-up
- Data-driven decision-making

The Company's technology strategy is intended to support—not replace—the human and clinical elements of its healthcare and wellness offering.


SAT KARTAR SANJEEVAN
(A Unit of Sat Kartar Life Ltd.)
Ayurveda Hospital & Panchkarma Centre

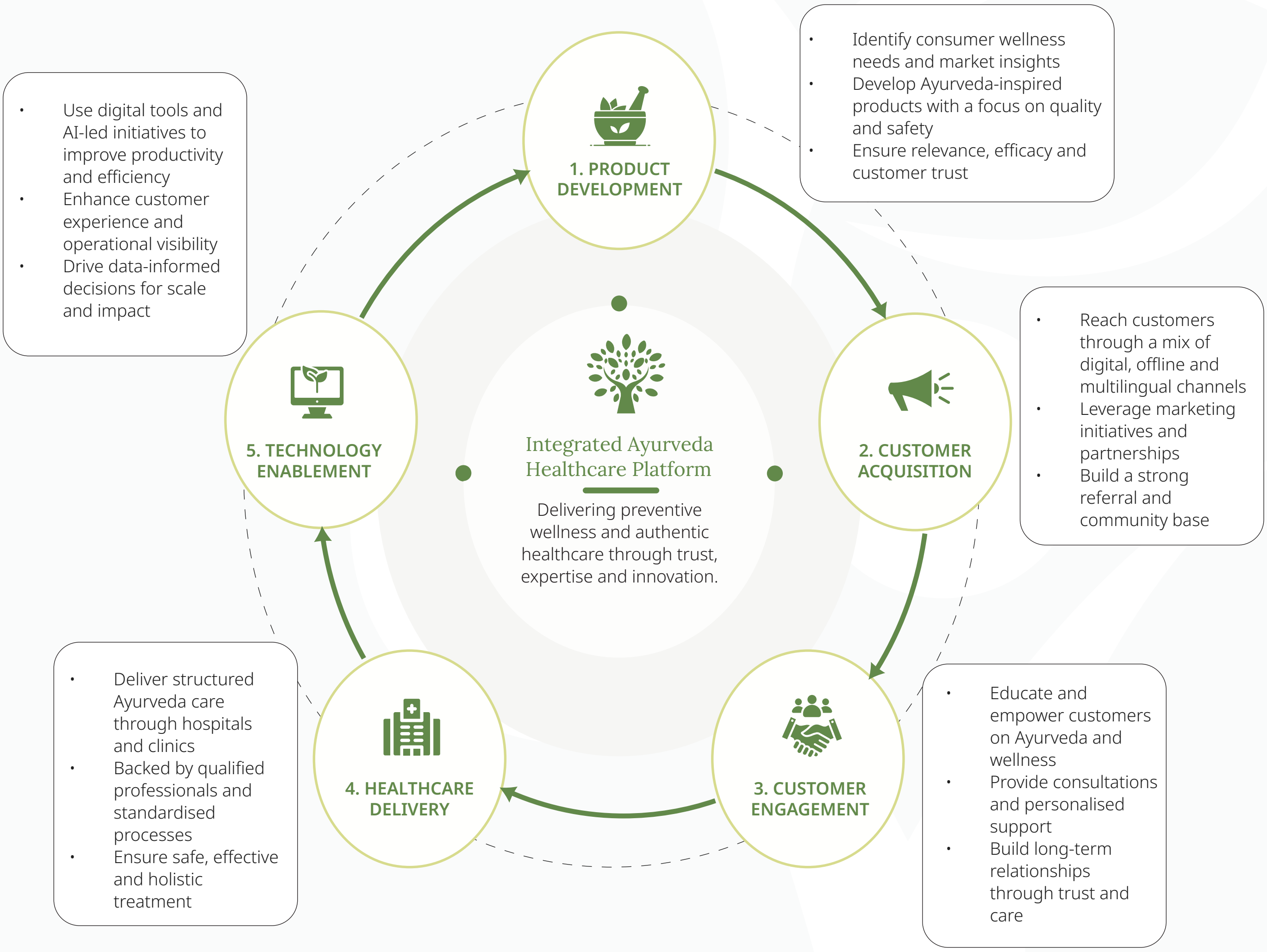

Sat Kartar Sanjeevan
सत करतार संजीवन
New Delhi
नई दिल्ली
Ghaziabad
गाजियाबाद
Bahadurgarh
बहादुरगढ़
Chhara
छारा
Chhapraula
छपरौला
Badli
बादली

Value Creation Framework

Stakeholder	Value Created
Consumers	Access to Ayurveda-led wellness products, guidance and care
Patients	Authentic Ayurveda treatment in a structured healthcare environment
Employees	Opportunities in a growing wellness and healthcare ecosystem
Healthcare Professionals	Platform for Ayurveda-based clinical delivery
Partners	Collaboration opportunities in healthcare, distribution and technology
Shareholders	Participation in a scalable Ayurveda wellness and healthcare opportunity
Society	Greater access to preventive wellness and traditional healthcare knowledge

Operating Model

Our integrated operating model connects the power of Ayurveda, trusted relationships and technology to create holistic wellness and healthcare solutions that deliver long-term value.



FY 2025–26

Highlights

FY26 marked an important year in the Company's strategic journey. The Company continued to strengthen its product business while taking decisive steps towards becoming an integrated Ayurveda healthcare enterprise.

1. **Entry into Institutional Ayurveda Healthcare**
The Company launched its first Ayurveda hospital, Sat Kartar Sanjeevan Hospital in Delhi. The 30-bed facility marks the Company's transition into structured Ayurveda healthcare delivery.

2. **Strategic Collaboration**
The Company announced a collaboration with Jeena Sikho Lifecare Limited to support the development of its integrated Ayurveda healthcare platform. The collaboration is intended to accelerate institutional capabilities, modern infrastructure and standardised care protocols.

3. **Dual-Engine Growth Strategy**
The Company articulated a dual-engine model combining:
Consumer wellness products; and
Ayurveda healthcare and hospital services.

This strategy is designed to create a more diversified and scalable business platform.

4. **Product Business Momentum**
The Company continued to focus on product portfolio development, deeper market reach, improved operational efficiencies and stronger customer engagement.

5. **Multilingual Sales Capability**
The Company strengthened its multilingual salesforce and customer engagement capabilities, supporting deeper outreach across markets and improving accessibility for a broader consumer base.

6. **AI-Led Operational Initiatives**
The Company advanced AI initiatives aimed at improving business outcomes, including conversion rates, customer acquisition efficiency and agent productivity.

7. **International Expansion Focus**
The Company initiated efforts to strengthen its international presence and explore new market opportunities for Ayurveda-led wellness solutions.

8. **Stronger Brand Positioning**
The Company continued to position itself as a modern Ayurveda healthcare and wellness brand—one that combines traditional knowledge, product innovation, healthcare infrastructure and technology.

GEOGRAPHICAL PRESENCE

Regional Revenue Contribution

- North India: 42.4%
- South India: 57.6%

Top Revenue Contributing States

State		Revenue Contribution
Tamil Nadu	→	22%
Uttar Pradesh	→	21%
Karnataka	→	12%
Rajasthan	→	8%
Andhra Pradesh	→	8%

Pan India Presence

Key Highlights

- We operate and ensure availability of our products all over India
- South India is a key growth market, led by Tamil Nadu's contribution
- We serve to more than 12,000+ Pincodes across India
- Our marketing channels spread across Google, Meta and Television
- We communicate and serve in more than 10+ Languages in India

Strategic Collaboration with Jeena Sikho Lifecare Limited

01. Overview

- Entered into a strategic MoU to build a technology-enabled Ayurveda healthcare ecosystem.
- Combines digital patient engagement with institutional treatment infrastructure.

02. Key Objective

- Strengthen organised Ayurveda healthcare delivery across India.
- Integrate the patient journey from awareness - consultation - treatment - long-term wellness.

03. Synergy Highlights

- **JSL:** Network of Ayurveda hospitals & Panchakarma centres.
- **SKL:** AI-driven patient acquisition, data analytics & digital ecosystem.
- Enhanced patient access, engagement & outcomes.

04. Strategic Impact

- Expansion into institutional healthcare & wellness services.
- Improved hospital utilisation & recurring revenues.
- Scalable, asset-light growth through existing digital infrastructure.

05. Vision

- Build a scalable, accessible Ayurveda healthcare platform.
- Serve millions through integrated digital + clinical care.

5. Founder and COO statement

Mr. Manprit Singh Chadha
Founder and Chief Operating Officer
Sat Kartar Life Limited

Dear Shareholders,

It gives me immense pleasure to present the Annual Report of Sat Kartar Life Limited for the financial year ended March 31, 2026.

FY 2025–26 was a defining year in the Company's journey. We continued to build on our foundation in Ayurveda-led wellness products while taking a significant strategic step towards becoming an integrated Ayurveda healthcare enterprise.

Our belief is simple: Ayurveda is not merely a traditional system of wellness; it is a living science with the potential to address the evolving healthcare needs of modern consumers. Today, consumers are seeking preventive healthcare, natural solutions, personalised care and trusted guidance. Sat Kartar Life Limited is working to address these needs through a model that combines authentic Ayurveda, modern healthcare infrastructure and technology-enabled engagement.

A major milestone during the year was the launch of our first Ayurveda hospital, Sat Kartar Sanjeevan Hospital in Delhi. With a 30-bed capacity, the hospital represents our entry into institutional healthcare delivery. It enables us to bring together Ayurveda practitioners, structured treatment protocols, patient care, wellness products and long-term engagement under one platform. Your company is also well positioned with a planned entry into the U.S. market through the company's wholly owned subsidiary to capitalize on the growing global demand for Ayurvedic and wellness products.

We are encouraged by the early response to our healthcare initiative and remain focused on expanding this model in a disciplined manner. Our collaboration with Jeena Sikho Lifecare Limited is expected to support the development of a scalable institutional platform with modern infrastructure and standardised processes.

Our products business continued to remain an important growth engine. We are strengthening our portfolio, improving operational efficiencies and expanding our reach through a multilingual salesforce and customer-centric engagement model. We believe that our product and healthcare businesses can reinforce each other by creating trust, improving consumer outcomes and deepening long-term relationships.

Technology is also becoming an increasingly important enabler of our growth. We are focused on practical applications of AI that improve measurable business outcomes. Our initiatives are aimed at enhancing conversion rates, reducing customer acquisition cost, improving agent productivity and creating more efficient customer journeys.

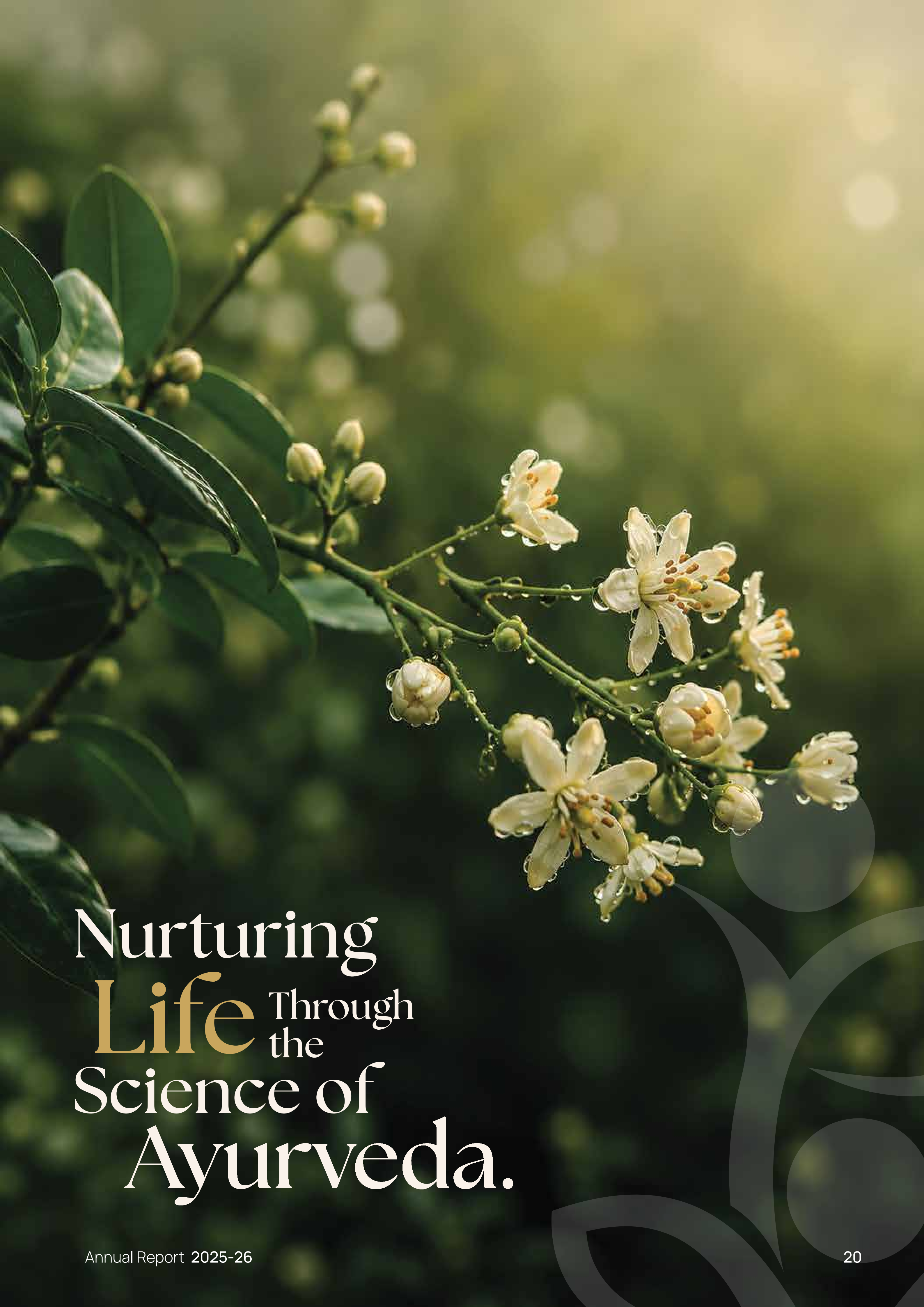
Looking ahead, we remain focused on building a strong and sustainable platform. Our aspiration is to scale our healthcare capacity towards 300 beds by FY27 and work towards our long-term revenue milestone of ₹500 Crore by FY28. These aspirations will require disciplined execution, prudent capital allocation, quality leadership, regulatory compliance and continued trust from our stakeholders.

We remain committed to strengthening governance, maintaining financial discipline and creating long-term value for all stakeholders.

I would like to thank our customers, patients, employees, healthcare professionals, partners, investors, Board members and all stakeholders for their continued support and confidence in Sat Kartar Life Limited.

Warm regards,

Mr. Manprit Singh Chadha
Founder and Chief Operating Officer
Sat Kartar Life Limited



Nurturing Life Through the Science of Ayurveda.

6. BRIEF OF PROMOTERS AND DIRECTORS

Promoter

Mr. Manprit Singh Chadha
Founder and Chief Operating Officer

Mr. Manprit Singh Chadha is the Founder and Chief Operating Officer of Sat Kartar Life Limited. He has played a central role in shaping the Company's evolution from a consumer-focused Ayurveda wellness business into an integrated Ayurveda healthcare platform.

Under his leadership, the Company has focused on product portfolio expansion, consumer engagement, multilingual sales capabilities, technology-led initiatives and the development of Sat Kartar Sanjeevan Hospital. He is closely associated with the Company's strategic direction, operating model, business development and growth initiatives.

Mr. Chadha's vision is centred on making Ayurveda more accessible, credible and scalable through a combination of authentic wellness products, institutional healthcare delivery and technology-enabled customer engagement.

Board of Directors

Mr. Manprit Singh Chadha
Founder and Chief Operating Officer

Mr. Ved Prakash
Managing Director

Mr. Pranav Singh Chadha
Executive Director

Mr. Sanjay Kumar
Executive Director

Ms. Simrati Kaur Executive Director

Ms. Richa Takkar
Non-Executive Director

Mr. Ranjeet Kumar Verma
Independent Director

Mr. Manoj Kumar Verma
Independent Director

Mr. Steve Austin Pereira
Independent Director

Key Managerial Personnel

Name	Designation
Mr. Devender Kumar Arora	Chief Financial Officer
Ms. Sonal Seth	Company Secretary & Compliance Officer

Mr. Manprit Singh Chadha
Founder and COO

Mr. Manprit Singh Chadha is the founder of "Sat Kartar Life Limited" (formerly Sat Kartar Shopping Limited) and a seasoned professional with over three decades of experience in corporate finance, entrepreneurship, and diversified industries.

A qualified Chartered Accountant, he completed his graduation in B.Com. (Hons) from the University of Delhi in 1990 and earned his Chartered Accountancy designation from the Institute of Chartered Accountants of India in 1994.

Over the years, Mr. Manprit Singh Chadha has demonstrated exemplary leadership across sectors such as biotechnology, telecom, automobile, and customer service operations. His professional journey includes key roles in reputed organizations — he served as the Financial Controller at Daksh e-Services (a BPO firm), Business Support Head at Watson Towers Chief Financial Officer (CFO) at Bharti Telecom (Airtel) in Seychelles and Pan India Motors Private Limited In 2012, leveraging his vast experience, he founded "Sat Kartar Life Limited" steering it with strategic direction and financial prudence.

As a hands-on entrepreneur, Mr. Manprit Singh Chadha has significantly contributed to shaping the company's vision and scaling operations with a focus on the wellness and Ayurveda segment. Mr. Chadha's contributions are central to the Company's formation and growth, and his multidisciplinary experience continues to be an asset to the organization. Under the insightful guidance of Mr. Manprit Singh Chadha, the company has emerged as a trusted name in its industry, marked by consistent performance and integrity. Today under the leadership of Mr. Manprit Singh Chadha, Sat Kartar Life Limited is a technology-enabled Ayurveda healthcare company focused on therapeutic and lifestyle solutions. The Company operates a scalable digital-first model supported by a multilingual customer engagement platform, and is expanding into integrated healthcare delivery through Ayurveda hospitals.

Mr. Ved Prakash
Managing Director
Mr. Ved Prakash, the Managing Director of the Company, holds a Bachelor's degree in Commerce from the University of Delhi. With over 13 years of extensive experience in the marketing and branding of Ayurveda products, he has played a pivotal role in shaping the strategic direction of the Company. Mr. Ved Prakash initially joined Sat Kartar Life Limited in its early days and worked as a freelancer from 2013 to 2018, during which he contributed significantly to content creation and promotional strategies. Upon rejoining the Company in 2018, he brought about transformative changes in digital marketing, e-commerce campaigns, and overall brand engagement. His efforts led to substantial growth in customer reach and brand recognition. He was appointed as Whole-Time Director and elevated to the role of Managing Director on May 1, 2024.

Mr. Pranav Singh Chadha
Director
Mr. Pranav Singh Chadha serves as an Executive Director and is also one of the Promoters of the Company. He graduated in Commerce from Sri Guru Gobind Singh College of Commerce (University of Delhi), Mr. Chadha has been associated with the Company since 2017. He joined as a Digital Marketing Associate, where he managed D2C campaigns across multiple digital platforms and contributed to customer retention, lead generation, and marketing automation initiatives and later on elevated to the role of Director.

Ms. Simrati Kaur
Director
Ms. Simrati Kaur an Executive Director and Promoter graduated from Indira Gandhi Institute of Technology. She has been instrumental in leading the Company's digital marketing initiatives. With around five years of experience, she specializes in planning and executing digital marketing strategies aligned with key performance indicators (KPIs). Her responsibilities include overseeing product launches, developing content strategies, and analysing performance metrics to drive brand growth and consumer engagement.

Mr. Sanjay Kumar
Director
Mr. Sanjay Kumar, serve as an Executive Director of the Company since January 12, 2021. He holds a Bachelor's degree in Arts from the University of Delhi and brings with him over two decades of rich and diversified experience across multiple operational domains. His professional journey spans across industries such as Ayurveda, Export-Import, and Technology, with notable expertise in general administration, procurement, transportation, vendor development and management, logistics, supply chain management, and regulatory compliance. Throughout his career, Mr. Sanjay Kumar has held key roles that demonstrate his operational acumen and leadership skills. He has previously worked as Administration Executive at Agilent Technologies, served as Manager – Administration & Facility at Contentra Technologies (I) Private Limited, and also contributed significantly at Seven Colours Exim Private Limited. His consistent track record in managerial and administrative functions made him a valued member of the Company's executive team.

Ms. Richa Takkar
Non-Executive Director
Ms. Richa Takkar, Non-Executive Director. She holds a Bachelor's degree in Arts from the University of Delhi. She has a plentiful and varied career in customer support, marked by progressive roles from team leader to director of the Company. Having 7 years of experience in customer support services is a testament of her dedication and expertise in enhancing customer support and operational efficiency.

Mr. Steve Austin Pereira
Independent Director
Mr. Steve Austin Pereira, Independent Director of the company and holds a Bachelor's degree in Hotel Management along with a Post Graduate Diploma in Human Resources and Industrial Relations. He has a rich background in service management and currently holds directorships in Z-Tech (India) Limited and Waymaker Enterprises.

Mr. Manoj Kumar Verma
Independent Director
Mr. Manoj Kumar Verma, Independent Director of the Company and a qualified Company Secretary with over three decades of experience in corporate governance, legal compliance, and regulatory matters, he brings a wealth of professional expertise to the Board.

Mr. Ranjeet Kumar Verma
Independent Director
Mr. Ranjeet Kumar Verma, Independent Director of the Company and a qualified Company Secretary and is professional and legal expert with over 19 years of experience in Corporate Law, SEBI (LODR) Regulations, and regulatory compliance frameworks. He is empanelled with the Indian Institute of Corporate Affairs (IICA) for Independent Directorship.

Corporate Information

Sat Kartar Life Limited
(Formerly Sat Kartar Shopping Limited)
CIN No. L52590DL2012PLC238241

Registered office address of the Company
603, 6th Floor, Mercantile House, KG Marg, New Delhi -110001
Tel No: +011-40550741
Email id: info@satkartar.in
Website: www.satkartar.in

Listed on the National Stock Exchange of India Limited (NSE – Emerge)
NSE Symbol: SATKARTAR
Equity ISIN: INE0NB801022
Warrants ISIN: INE0NB813019

FOUNDER AND COO OF THE COMPANY
- Mr. Manprit Singh Chadha

BOARD OF DIRECTORS
- Mr. Ved Prakash (Managing Director)
- Mr. Pranav Singh Chadha (Director)
- Mr. Sanjay Kumar (Director)
- Ms. Simrati Kaur (Director)
- Ms. Richa Takkar (Non-Executive Director)
- Mr. Ranjeet Kumar Verma (Independent Director)
- Mr. Manoj Kumar Verma (Independent Director)
- Mr. Steve Austin Pereira (Independent Director)

KMP'S
- Mr. Devender Kumar Arora (Chief Financial Officer)
- Ms. Sonal Seth (Company Secretary & Compliance Officer)

Audit Committee
Mr. Ranjeet Kumar Verma (Chairperson)
Mr. Manoj Kumar Verma (Member)
Mr. Ved Prakash (Member)

Nomination and Remuneration Committee
Mr. Manoj Kumar Verma (Chairperson)
Mr. Ranjeet Kumar Verma (Member)
Ms. Richa Takkar (Member)

Stakeholders Relationship Committee
Ms. Richa Takkar (Chairperson)
Mr. Manoj Kumar Verma (Member)
Mr. Ved Prakash (Member)

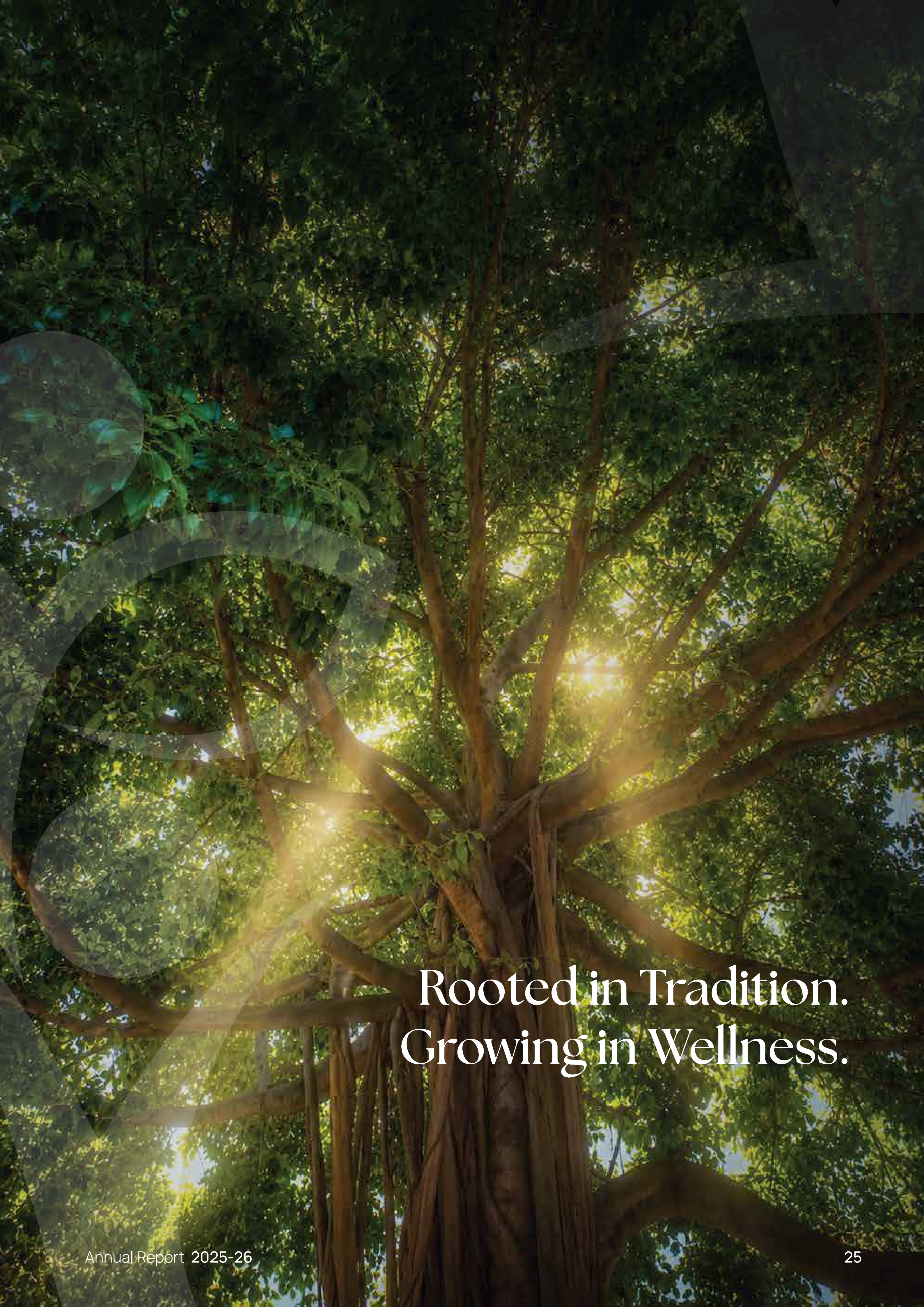
Statutory Auditor
M/s. Nidhi Bansal & Co., Chartered Accountants
Address: Commercial Complex 202, Amber Tower, Azadpur, Delhi- 110033, India
Tel No.: +91- 9899154752
Email Id: info_canbc@yahoo.com

Internal Auditor
M/s. R.S.Goel & Co, Chartered Accountants
97/05, First Floor, Kureni, Narela, Delhi - 110040
Tel No. +91- 9289653844
Email Id: carsgoel@gmail.com

Secretarial Auditor
M/s. Rawal & Co, Company Secretaries
631/101, Surendra Nagar,
Lucknow- 226016
Tel No: +91-7827794619
Email id: vivekrawal89@gmail.com

Registrar and Share Transfer Agent
Skyline Financial Services Private Limited
Address: D-153 A, 1st Floor, Okhla Industrial Area, Phase - I, New Delhi-110020
Telephone: +91-11-40450193-97
Email Id : compliances@skylinerta.com

Banker to the Company
ICICI BANK
Address: D-139, New Rajinder Nagar, Delhi 110060



Rooted in Tradition. Growing in Wellness.

Industry Overview

Global Healthcare Industry

The global healthcare industry is undergoing one of the most significant transformations in its history. Traditionally centred around diagnosis and treatment of diseases, healthcare has gradually evolved into a broader ecosystem that encompasses preventive care, chronic disease management, wellness, personalised medicine, digital health, nutrition, and holistic healthcare. Increasing longevity, changing disease patterns, technological innovations, higher healthcare spending and growing consumer awareness are fundamentally reshaping the global healthcare landscape.

The global healthcare market is estimated to exceed US$12.5 trillion in 2026, making it one of the largest sectors globally. The industry has consistently expanded at a CAGR of approximately 8–9% over the last several years and is expected to maintain healthy growth over the coming decade. Rising healthcare expenditure by governments and private institutions, rapid urbanisation, ageing populations, increasing prevalence of chronic diseases and greater accessibility to healthcare services continue to support this long-term expansion.

One of the most significant changes witnessed globally is the transition from reactive healthcare towards preventive and personalised healthcare. Consumers are increasingly investing in maintaining long-term health rather than merely treating illnesses after they occur. This shift has accelerated demand for nutritional supplements, natural therapies, functional foods, digital health platforms, wellness programmes and traditional systems of medicine.

Technological innovation has emerged as another defining characteristic of the healthcare sector. Artificial intelligence, machine learning, predictive analytics, wearable health devices, telemedicine, electronic health records and digital diagnostics are transforming the way healthcare is delivered across the world. Healthcare providers are increasingly leveraging technology to improve patient engagement, clinical outcomes and operational efficiencies.

Simultaneously, consumers have become significantly more conscious regarding the quality, safety and sustainability of healthcare products. Growing awareness regarding the adverse effects associated with prolonged consumption of synthetic medicines has accelerated the adoption of herbal formulations, botanical extracts, plant-based therapies and traditional medical systems across developed as well as emerging economies.

As healthcare systems continue to evolve, integrated care models that combine preventive healthcare, wellness, nutrition and personalised treatment are expected to witness substantial growth over the coming years.

Global Wellness Industry

The wellness economy has emerged as one of the fastest-growing sectors within the global healthcare ecosystem. Wellness today extends far beyond fitness and nutrition and encompasses physical, mental, emotional and preventive health.

The Global Wellness Institute estimates that the worldwide wellness economy is expected to exceed US$8 trillion by 2027, supported by increasing consumer expenditure on preventive healthcare, healthy lifestyles, immunity enhancement, stress management and natural healthcare solutions.

Consumers across geographies are actively seeking healthcare solutions that not only treat diseases but also improve quality of life. Increasing disposable incomes, changing lifestyles, higher awareness regarding nutrition and greater emphasis on preventive care have significantly expanded the addressable market for wellness companies.

The wellness industry today comprises multiple high-growth segments including nutritional supplements, herbal medicines, personalised nutrition, alternative medicine, spa therapies, wellness tourism, preventive diagnostics, digital health, mental wellness and functional foods. Among these, traditional medicine systems such as Ayurveda have emerged as one of the fastest-growing categories due to their holistic approach towards long-term health management.

Global Ayurveda and Traditional Medicine Market

Traditional medicine has witnessed remarkable acceptance across global healthcare systems during the last decade. Consumers increasingly prefer natural, plant-based and holistic healthcare solutions that focus on treating the root causes of diseases while improving overall well-being.

The global Ayurveda market is estimated to reach approximately US$25 billion by 2026 and is expected to expand at a CAGR of nearly 15–16% over the coming years. Rising demand for herbal medicines, immunity-enhancing products, organic healthcare solutions and personalised wellness programmes continues to drive market growth.

Several structural factors are contributing to this expansion:

- Increasing awareness regarding preventive healthcare
- Rising incidence of lifestyle disorders including diabetes, hypertension and obesity
- Growing preference for natural and chemical-free products
- Increasing scientific validation of traditional medicines
- Expansion of e-commerce platforms enabling wider accessibility
- Growth in wellness tourism
- Rising demand for botanical supplements across North America and Europe
- Higher investments in research and development of herbal formulations

Countries such as the United States, Germany, Canada, Australia, the United Kingdom, the UAE and several Southeast Asian nations have witnessed increasing acceptance of Ayurveda as consumers seek complementary healthcare solutions alongside conventional medicine.

India continues to enjoy a unique competitive advantage in this segment owing to its rich Ayurvedic heritage, availability of medicinal plants, skilled practitioners and government support for traditional medicine.

Indian Healthcare Industry

India has emerged as one of the fastest-growing healthcare markets globally. The healthcare sector has become a critical pillar of India's economic and social development, supported by favourable demographics, rising disposable incomes, increasing healthcare awareness, expanding insurance penetration and continuous investments in healthcare infrastructure.

The Indian healthcare market is estimated to reach approximately US$430 billion in 2026 and is projected to exceed US$610 billion by 2030, reflecting a CAGR of approximately 9–10%. The sector contributes significantly to employment generation, innovation and economic growth.

Several long-term structural factors continue to support industry expansion:

Demographic Dividend: India's young and growing population, coupled with rising life expectancy, is increasing demand for quality healthcare services.

Lifestyle Diseases: The increasing prevalence of diabetes, cardiovascular disorders, obesity, hypertension and stress-related illnesses has created sustained demand for long-term healthcare solutions.

Urbanisation: Rapid urbanisation has significantly improved healthcare awareness while increasing spending on preventive healthcare and wellness.

Health Insurance: Rising penetration of health insurance has improved affordability and accessibility of organised healthcare services.

Government Initiatives: Programmes such as Ayushman Bharat, National Digital Health Mission and various state-level healthcare initiatives continue to strengthen healthcare infrastructure across the country.

Digital Transformation: Telemedicine, online consultations, AI-enabled diagnostics and electronic medical records are improving healthcare accessibility across urban and rural India.

India is also emerging as a preferred destination for medical tourism owing to its cost-effective healthcare infrastructure, skilled medical professionals and increasing acceptance of traditional medicine.

Indian Ayurveda Industry

Ayurveda is one of India's oldest systems of medicine and has evolved into a rapidly growing organised industry that combines traditional knowledge with modern manufacturing, research and digital healthcare delivery.

The Indian Ayurveda market is estimated to be valued at approximately ₹95,000–100,000 crore in FY2026 and is expected to surpass ₹2 lakh crore by FY2030, growing at a CAGR of 16–18%. India accounts for the largest share of the global Ayurveda industry due to its rich heritage, established practitioner base and favourable regulatory ecosystem.

The industry has undergone a remarkable transformation over the last decade. Ayurveda is no longer perceived solely as an alternative treatment option; it has become an integral part of mainstream healthcare, preventive wellness and lifestyle management. Consumers increasingly rely on Ayurvedic products for immunity enhancement, digestive health, liver care, diabetes management, joint health, stress management, skin care and overall wellness.

Growth of the sector is supported by several structural trends:

- Rising consumer awareness of preventive healthcare
- Increasing preference for herbal and chemical-free products
- Expansion of organised Ayurveda brands
- Digital commerce and direct-to-consumer business models
- Increasing healthcare expenditure
- Greater acceptance among younger consumers
- Growing exports of Ayurvedic products
- Rising popularity of wellness retreats and medical tourism
- Continuous product innovation and scientific validation

The Ministry of AYUSH has played a pivotal role in promoting Ayurveda through policy support, research initiatives, quality standardisation and awareness campaigns. India's traditional healthcare systems are also gaining global recognition through collaborations with international healthcare organisations.

Government Support and Policy Environment

Government initiatives continue to provide a strong foundation for the growth of the Ayurveda industry. The establishment of the Ministry of AYUSH, implementation of the National AYUSH Mission, promotion of medicinal plant cultivation, strengthening of research institutions, standardisation of products and expansion of educational infrastructure have significantly enhanced the credibility and accessibility of Ayurveda.

India's leadership in traditional medicine has been further strengthened through the establishment of the WHO Global Centre for Traditional Medicine. This initiative reinforces global confidence in evidence-based traditional healthcare systems and provides new opportunities for Indian Ayurveda companies to expand internationally.

Government efforts towards digital healthcare, quality certification, export promotion and integration of AYUSH services with mainstream healthcare are expected to further accelerate industry growth.

Industry Trends Shaping the Future

The Ayurveda industry is witnessing several transformational trends that are reshaping business models and consumer behaviour.

Preventive healthcare has become a key priority for consumers, who increasingly seek wellness solutions that help maintain long-term health rather than merely addressing illnesses.

Technology is transforming the delivery of Ayurvedic healthcare through AI-powered consultations, telemedicine, digital patient engagement, personalised treatment recommendations and online pharmacy platforms.

Consumers are demanding scientifically validated products with transparent ingredient sourcing, quality certifications and clinically supported formulations.

Institutional Ayurveda healthcare, including hospitals, wellness centres and Panchakarma facilities, is emerging as a high-growth segment as consumers seek integrated treatment experiences.

Medical and wellness tourism is creating significant opportunities for specialised healthcare providers offering authentic Ayurvedic therapies to both domestic and international patients.

Sat Kartar Life Limited's Positioning Within the Industry

Sat Kartar Life Limited has strategically positioned itself as an integrated Ayurveda healthcare company that combines wellness products, healthcare services and technology-enabled patient engagement under a single platform.

Unlike companies that primarily focus on selling Ayurvedic products, Sat Kartar Life has adopted a holistic healthcare model encompassing preventive wellness, disease management, consultation, institutional healthcare, digital engagement and long-term patient care. This integrated approach enables the Company to establish stronger relationships with consumers throughout their healthcare journey.

The Company has built a diversified ecosystem comprising a broad portfolio of Ayurvedic wellness products, a multilingual customer engagement platform, AI-enabled operational capabilities and the recently launched Sat Kartar Sanjeevan Hospital, which represents a significant milestone in its transition from a product-led organisation to a comprehensive healthcare provider.

With a consumer database exceeding 30 million individuals, operations covering 12,000 pin codes, support in 10+ Indian languages, and growing institutional healthcare capabilities, Sat Kartar Life is well positioned to benefit from the increasing formalisation and organised growth of the Ayurveda sector.

Sat Kartar Life's Contribution to the Industry

Although Sat Kartar Life represents a relatively modest share of the overall Ayurveda market in terms of revenue, its contribution extends beyond conventional product sales. The Company is contributing to the organised development of the Ayurveda ecosystem through technology integration, patient education, institutional healthcare infrastructure and wider accessibility of authentic Ayurvedic solutions.

Its integrated business model bridges multiple segments of the healthcare value chain, including wellness products, medical consultations, hospital-based treatments, Panchakarma therapies and long-term disease management. This comprehensive approach enhances patient trust, improves treatment continuity and supports better health outcomes.

The Company's emphasis on digital transformation, artificial intelligence, multilingual customer support and structured healthcare delivery also aligns with the broader evolution of India's healthcare ecosystem towards accessible, technology-driven and patient-centric care.

How Industry Growth Benefits Sat Kartar Life

The structural growth of the healthcare and Ayurveda industries creates multiple opportunities for Sat Kartar Life.

The increasing consumer shift towards preventive healthcare directly expands demand for the Company's wellness products. Rising awareness regarding chronic lifestyle diseases enhances the need for long-term Ayurvedic disease management solutions. Government support for AYUSH strengthens consumer confidence in traditional medicine while facilitating broader industry acceptance.

The rapid adoption of digital healthcare complements the Company's investments in AI-enabled customer engagement, multilingual support and data-driven patient management. Furthermore, the expansion of institutional Ayurveda healthcare provides significant growth opportunities for Sat Kartar Sanjeevan Hospital through consultations, therapies, inpatient care and cross-selling of healthcare products.

Growing global interest in Ayurveda also creates export opportunities and enhances the Company's long-term addressable market.

Future Outlook

The long-term outlook for the healthcare, wellness and Ayurveda industries remains highly favourable. Rising healthcare expenditure, increasing awareness of preventive medicine, technological advancements, government support and growing global acceptance of traditional healthcare systems are expected to sustain industry growth over the coming decade.

Sat Kartar Life Limited is well positioned to capitalise on these structural trends through its integrated healthcare platform, expanding hospital infrastructure, diversified product portfolio, technology-enabled operations and customer-centric approach. The Company intends to strengthen its presence across preventive wellness, institutional healthcare, digital health and international markets while continuing to invest in innovation, research, operational excellence and governance.

As consumers increasingly embrace holistic healthcare solutions, Sat Kartar Life aims to play a meaningful role in advancing India's Ayurveda ecosystem and creating sustainable long-term value for patients, shareholders and all other stakeholders.

NOTICE OF 14TH ANNUAL GENERAL MEETING

NOTICE OF THE 14TH ANNUAL GENERAL MEETING OF SAT KARTAR LIFE LIMITED (FORMERLY KNOWN AS SAT KARTAR SHOPPING LIMITED)

NOTICE is hereby given that the 14th Annual General Meeting (AGM) of the shareholders of SAT KARTAR LIFE LIMITED (Formerly known as Sat Kartar Shopping Limited) will be held on Friday, 28th August, 2026 at 10:00 A.M. Virtually through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") in compliance with the applicable provisions of the Companies Act, 2013, and the rules made thereunder, read with applicable circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India, to transact the following business:

ORDINARY BUSINESS

1. **ADOPTION OF FINANCIAL STATEMENTS**

To receive, consider and adopt the Audited Standalone and Audited Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2026, and Report of Board of Directors of the Company and Statutory Auditors thereon, including Annexures thereto.

To consider, review and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** the Audited Standalone and Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2026, together with the Reports of the Board of Directors and Statutory Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. **TO RE-APPOINT MRS. SIMRATI KAUR (DIN: 10432136) AS A DIRECTOR WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HERSELF FOR RE-APPOINTMENT, AS A DIRECTOR OF THE COMPANY.**

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

"**RESOLVED THAT** pursuant to the provision of Section 152 and the Companies (Appointment and qualification of Directors) Rules, 2014 and other applicable provisions (including any modification or re-enactment thereof) if any, of the Companies Act 2013, the approval of shareholders of the Company, be and is hereby accorded for the re-appointment of Mrs. Simrati Kaur (DIN: 10432136) as a "Director", who shall be liable to retires by Rotation being eligible and offered herself for re-appointment. Brief profile of the Director is enclosed as Annexure – A to this notice.

3. **RE- APPOINTMENT OF M/S. NIDHI BANSAL & CO., CHARTERED ACCOUNTANTS (FIRM REGISTRATION NO. 022073N) AS STATUTORY AUDITOR TO HOLD OFFICE FOR THE TERM OF 5 (FIVE) CONSECUTIVE YEARS FROM THE CONCLUSION OF THIS ANNUAL GENERAL MEETING UP TO THE CONCLUSION OF THE ANNUAL GENERAL MEETING OF THE COMPANY TO BE HELD IN THE FINANCIAL YEAR 2030-2031.**

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

"**RESOLVED THAT** pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), and based on the recommendation of the Audit Committee and the Board of Directors, M/s. Nidhi Bansal & Co., Chartered Accountants (Firm Registration No. 022073N), be and are hereby re- appointed as the Statutory Auditors of the Company to hold office for a term of five (5) consecutive years, from the conclusion of this Annual General Meeting until the conclusion of the Annual General Meeting of the Company to be held in the year 2030-2031, at such remuneration, reimbursement of out-of-pocket expenses and applicable taxes as may be mutually agreed upon between the Board of Directors (including the Audit Committee) and the Statutory Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution."

4. **TO DECLARE FINAL DIVIDEND ON EQUITY SHARES FOR FINANCIAL YEAR ENDED MARCH 31,2026**

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

"**RESOLVED THAT** a final dividend at the rate of ₹0.70 (Seventy Paise only) per equity share of face value ₹ 10/- (Rupees Ten only) each be and is hereby declared for the financial year ended 31st March, 2026 and the same be paid out of the profits of the Company which was recommended by the board in the board meeting held on 31st July, 2026 and the same is to be paid to those shareholders whose names appear in the Register of Members and/or in the records of the Depositories as beneficial owners of the shares as on the Record Date i.e. 21st August, 2026 fixed for this purpose."

SPECIAL BUSINESS

5. **APPROVAL OF RELATED PARTY TRANSACTIONS**

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

"**RESOLVED THAT** pursuant to the provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 read with relevant rules made thereunder, Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and in terms of the Company's policy on dealing with related party transactions and basis the recommendation/ approval of the Audit Committee consent of the members of the Company be and is hereby accorded to approve and ratify the material related party transactions entered into or to be entered into by the Company with the related party(ies), as set out below , for the financial year 2026-2027, on such material terms and conditions as agreed between the Company and the related partie(s).

1.	Name of Related Parties	Mr. Manprit Singh Chadha	Plantomed Neutraceuticals Private Limited	Ajooni Life Sciences Private Limited	Sat Kartar Ocean Private imited	Sat Kartar USA INC	Puhzaz Studio Private Limited
2.	Nature of Relationship	Promoter and COO	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company	Directors/Promoters are interested as shareholders /directors
3.	Value of Transaction	4,00,00,000	40,00,00,000	40,00,00,000	40,00,00,000	40,00,00,000	50,00,000
4.	Nature of Transaction/ Contract	Remunera-tion	Purchase/ Sale of Goods & Services & Marketing & Promotion	Purchase/ Sale of Goods & Services & Marketing & Promotion	Purchase/ Sale of Goods & Services & Marketing & Promotion	Purchase/ Sale of Goods & Services & Marketing & Promotion	Marketing & Promotion
5.	Tenure/ duration of the transaction	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)
6.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary, Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured, if secured, the nature of security	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

7.	Any other information relevant or important for the Board to take a decision on the proposed transaction.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
8.	Justification as to why the related party transaction is in the interest of the listed entity	Mr. Manprit Singh Chadha brings more than three decades of professional and entrepreneurial experience, along with deep industry expertise, to his work, which is highly beneficial to the Company and contributes to its growth, strategic direction, and long-term success.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.
9.	The manner of determining the pricing and other commercial terms, both included as part of Contract and not considered as part of contract	-	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities

RESOLVED FURTHER THAT the Board of Directors of the Company and Audit Committee be and is hereby authorized to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution including the delegation of powers to any director or officer of the Company."

6. APPROVAL OF MANAGERIAL REMUNERATION PURSUANT TO SECTION 197 OF THE COMPANIES ACT, 2013

In accordance with the provisions of Section 197 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and such other applicable laws, rules and regulations (including any statutory modification(s) or re-enactment thereof for the time being in force), approval of the Members is sought for the payment of managerial remuneration to the Managing Director and/ Director(s) of the Company, within the overall limits prescribed under the Companies Act, 2013, as set out in the resolution below.

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

"RESOLVED THAT pursuant to the recommendation of the Board and Nomination and Remuneration Committee, in accordance with the provisions of Section 197, 198 and other applicable provisions, if any, of the Companies Act, 2013, read with Schedule V and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to such approvals as may be necessary, the consent of the members be and is hereby accorded for the payment of remuneration to the Managing Director and other Executive Directors of the Company in the financial year 2026-2027, as set out below , which may exceed the limits prescribed under Section 197 of the Companies Act 2013, pursuant to SEBI (LODR) Regulations 2015 and other applicable provisions, if any during the financial year(s) 2026-2027:

S.No	Name of the Director	Amount of Remuneration (In INR)
1.	Mr. Ved Prakash	60,00,000
2.	Mr. Sanjay Kumar	25,00,000
3.	Ms. Simrati Kaur	40,00,000
4.	Mr. Pranav Singh Chadha	30,00,000

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Nomination and Remuneration Committee), be and is hereby authorized to vary, revise or modify the terms and conditions of such remuneration, within the overall limits approved herein, and to take all such steps, acts, deeds, and things as may be necessary to give effect to this resolution."

For and on behalf of the Company
For Sat Kartar Life Limited
(Formerly Known as Sat Kartar Shopping Limited

Sd/-
Ved Prakash
Managing Director
DIN: 08591808
Address: F -223, 3rd Floor,
Rishi Nagar, Rani Bagh,
North West Delhi, Saraswati Vihar
Delhi -110034

Place:-New Delhi
Date:- 31st July, 2026

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") in respect of Item Nos. 05 and 06 of the accompanying Notice, is annexed hereto. Further, the relevant details with respect to "Director seeking appointment and re-appointment at this AGM" are also provided as Annexure A. [Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India].

2. Ministry of Corporate Affairs ("MCA") vide its its General Circular No. 20/2020 dated 5th May 2020 read with the subsequent circulars issued from time to time, the latest one being General Circular No. 03/2025 dated 22nd September, 2025("MCA Circulars") and SEBI vide its Circular No. SEBI/HO/CFD/CFD-PoD2/P/CIR/2024/133 dated October 3, 2024 read with the circulars issued earlier on the subject ("SEBI Circulars"), have permitted to conduct the Annual General Meeting ("AGM") virtually, without physical presence of Members at a common venue.

   In compliance with the MCA Circulars and SEBI Circulars, the provisions of the Act and the SEBI Listing Regulations, the 14th Annual General Meeting of the Company is being held virtually.

3. The Notice convening this AGM along with the Integrated Annual Report for financial year ended 31st March, 2026 is being sent by electronic mode to those Members whose e-mail address is registered with the Company/Depositories, unless a Member has specifically requested for a physical copy of the same. Members may kindly note that the Notice convening this AGM and Integrated Annual Report for FY26 will also be available on the Company's website www.satkartar.in & website of the Stock Exchanges i.e. National Stock Exchange of India Limited (NSE) at www.nseindia.com respectively and on the website of Central Depository Services (India) Limited (CDSL) at https://evoting.cdslindia.com. The Company will also publish an advertisement in the newspapers containing details of the AGM and other relevant information for Members viz. manner of registering e-mail Id., Cut-off date for e-voting, Record Date for payment of dividend, etc.

4. Since this AGM is held through Video Conference/Other Audio Visual Means ("VC/OAVM"), route map to the venue is not required and therefore, the same is not annexed to this Notice.

5. Members attending the meeting through VC/OAVM shall be reckoned for the purpose of quorum under Section 103 of the Act. Members holding equity shares as on Friday, August 21, 2026 ("Cut-off date") may join the AGM anytime 30 minutes before the scheduled time by following the procedure outlined in the Notice. A person who is a Member as on the Cut-off date shall be eligible to attend and vote on resolutions proposed at the AGM. Any person who is not a Member as on the Cut-off date shall treat this Notice for informational purpose only.

6. Attendance through VC/OAVM is restricted and hence, Members shall be eligible to join the meeting on first come-first-serve basis. However, attendance of Members holding more than 2% of the paid-up equity share capital, Institutional investors, Directors, Key Managerial Personnel, and Auditors will not be restricted on first-come-first serve basis.

7. Appointment of Proxy and Attendance Slip:

   Since the 14th AGM is being held through VC/OAVM in accordance with the MCA Circulars, physical attendance of Members has been dispensed with. Accordingly, the facility of appointment of proxy would not be available to the Members for attending the 14th AGM, and therefore, proxy form and attendance slip are not annexed to this Notice.

8. The Company has appointed Mr. Vivek Rawal, Practicing Company Secretary (Membership No. A43231 and Certificate of Practice No. 22687) as the Scrutinizer for scrutinizing the remote e-voting process as well as voting at the AGM in a fair and transparent manner.

9. The results declared along with the report of the Scrutinizer shall be placed in the website of the Company www.satkartar.in and on the website of CDSL immediately after the declaration of results by the Chairman or a person authorized by him and the results shall also be communicated to National Stock Exchange of India Limited.

10. The remote e-voting period commences on 25.08.2026 at 9.00 A.M. and ends on 27.08.2026 at 5.00 P.M. Thereafter, the remote e-voting module shall be disabled for e-voting. E-vote once cast cannot be altered subsequently.

11. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on cut-off date. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on cut-off date i.e., 21.08.2026 shall be entitled to vote on the proposed resolutions; and their shareholding on such date shall only be reckoned for the purpose of arriving at the results of the remote e-voting and voting at the AGM. Any person who is not the member of the Company as on the cut-off date should treat this notice for information purpose only.

12, Corporate shareholders/institutional shareholders intending to send their authorised representative(s) to attend / vote at the 14th AGM are requested to send from their registered e-mail address, scan copy of the relevant Board Resolution/ Authority Letter, etc. authorizing their representative(s) to attend / vote, to the Scrutinizer on his e-mail ID at vivekrawal89@gmail.com with a copy marked to helpdesk.evoting@cdslindia.com and info@satkartar.in

13. The Final Dividend of ₹ 0.70/- on Equity Shares having face value of ₹ 10/- each of the Company as recommended by the Board of Directors of the Company for the financial year ended March 31, 2026, if declared at the AGM, will be paid within 30 days of the AGM.

14. **Record Date:**

Members may kindly note that Friday, August 21, 2026 has been fixed as the "Record Date" to determine entitlement of Members to the Final Dividend for the Financial Year 2025-2026, if approved at the AGM.

15. **Dividend:**

Pursuant to Finance Act, 2020, dividend income is taxable in the hands of Members w.e.f. April 1, 2020. Accordingly, the Final Dividend, as recommended by the Board of Directors, and if approved at the 14th AGM, shall be paid after deducting tax at source ('TDS') at the prescribed rates in accordance with the provisions of the Income Tax Act, 1961, within 10 days from the date of declaration to the Members in respect of equity shares held by them in physical form, whose name appears as Member in the Company's Register of Members as on close of business hours on Friday, August 21, 2026; and to the beneficial owners in respect of equity shares held by them in dematerialized form, whose name appears in the list of beneficial owners furnished by National Securities Depository Limited ("NSDL") and Central Depository Services (India) Limited ("CDSL"), on close of business hours on Friday, August 21, 2026.

16. With effect from April 1, 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made upon folio being KYC compliant i.e. the PAN, contact details including mobile no., bank account details and specimen signature are registered with the RTA/Company. [SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024, read with SEBI Circular No. SEBI/HO/MIRSD/ POD-1/P/CIR/2024/81 dated June 10, 2024]

17. **Tax Deducted at Source ("TDS") on dividend:**

For the prescribed rates for various categories, please refer to the Income Tax Act, 1961 and the Finance Acts of the respective years. The shareholders are requested to update their PAN with the Depository Participants (DPs) (if shares held in dematerialized form) and the Company/ RTA (if shares are held in physical mode).
To avail exemption of TDS, shareholders are requested to submit required documents/declaration by e-mail to compliances@skylinerta.com by 11.59 p.m. (IST) on Thursday, August 20, 2026. Members may also refer the e-mail sent to their registered e-mail ID for more details on submission of exemption documents.

Category of Shareholder	Document(s) to be submitted/ uploaded
Resident individual shareholders with PAN* and whose income does not exceed maximum amount not chargeable to tax or who is not liable to pay income tax	Form No. 15G or Form No. 15H
Non-resident shareholders [including Foreign Portfolio Investors (FPIs)] who can avail beneficial rates under tax treaty between India and their country of tax residence.	No Permanent Establishment Declaration Beneficial Ownership Declaration Tax Residency Certificate Copy of electronically filed Form 10F

**If PAN is not correct/invalid/inoperative then tax will be deducted at higher rates and credit of TDS will not be available. [Section 206AA of the Income Tax Act, 1961]*

18. Unclaimed Dividends and IEPF:

Dividends, if not encashed for a period of 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"). Further, the shares in respect of which dividend has remained unclaimed for 7 consecutive years or more from the date of transfer to unpaid dividend account shall also be transferred to IEPF. In view of this, Members are requested to claim their dividends from the Company, within the stipulated timeline. The Members whose unclaimed dividends and/or shares have been transferred to IEPF, may contact the Company or RTA and submit the required documents for issue of Entitlement Letter. The Members can attach the Entitlement Letter and other required documents and file web Form IEPF-5 for claiming the dividend and/or shares available on www.mca.gov.in.

19. Members to intimate change in their details:

Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail ID, telephone/mobile no., PAN, mandates, choice of nominations, power of attorney, bank details viz., name of the bank and branch details, bank account, MICR code, IFSC code, etc.

For shares held in electronic mode: to their DPs
For shares held in physical mode: to the Company/RTA in prescribed Form ISR-1 and other forms. [SEBI Master Circular No. SEBI/HO/MIRSD/SECFATF/P/CIR/2023/169 dated October 12, 2023]

The facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. [Section 72 of the Act] If a Member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form ISR-3 or SH-14 as the case may be. The said forms can be downloaded from the Company's website www.satkartar.in. Members are requested to submit the said details to their DP in case the shares are held by them in dematerialized form and to RTA in case the shares are held in physical form.

20. Dematerialization of shares:

SEBI has mandated the Listed Companies to process service requests# for issue of securities in dematerialized form only, subject to folio being KYC compliant. Accordingly, Members are requested to submit duly filled and signed Form ISR-4. The Form is available on website of Company at www.satkartar.in and RTA at www.skylinerta.com [SEBI Master Circular No. SEBI/ HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024] # Request for 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.

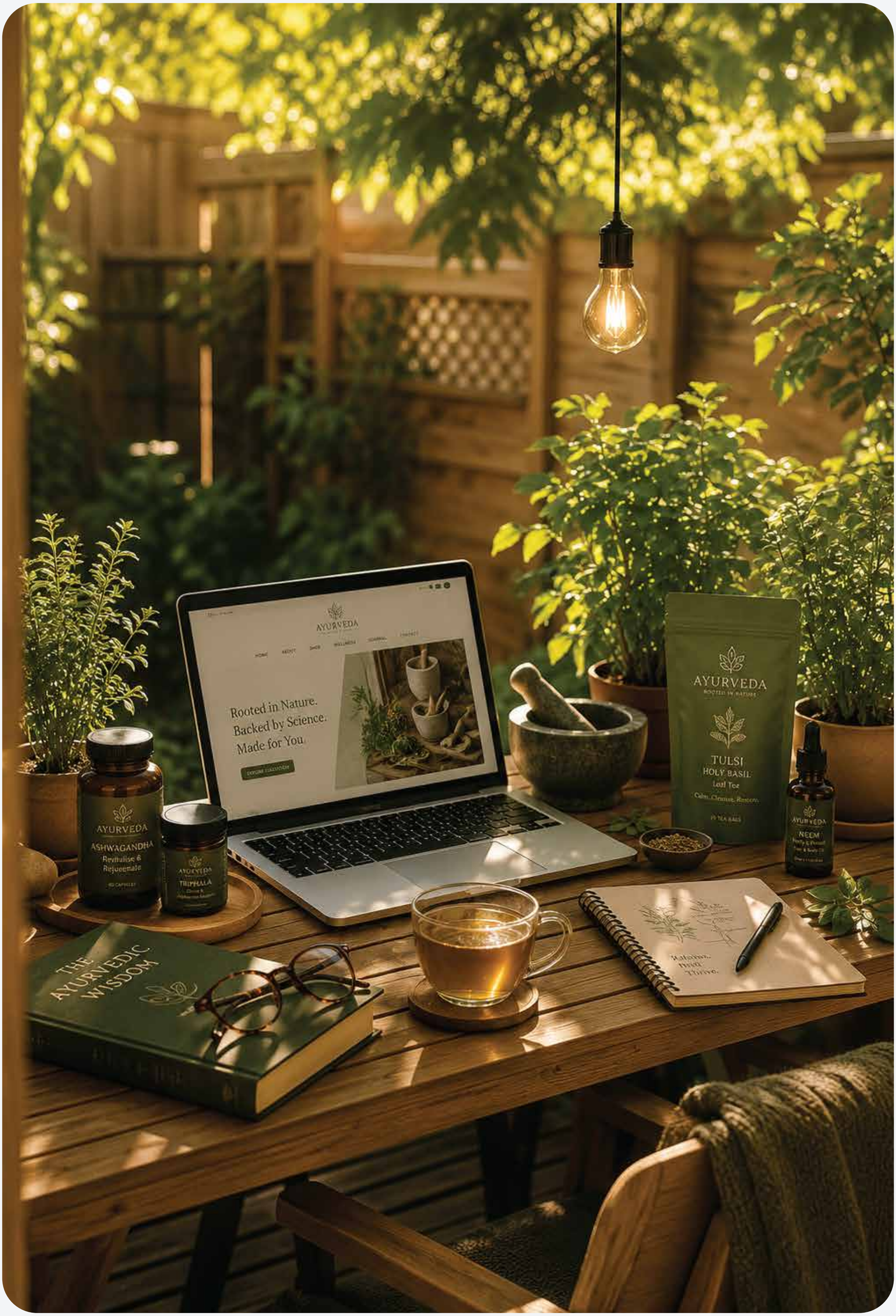
Transfer, transmission and transposition of securities shall be effected only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members can contact the Company/RTA for assistance in this regard. [Regulation 40(1) of the SEBI Listing Regulations]

21. Members who have not registered their e-mail IDs are requested to register/update the same with their Depository Participants to promote the green initiative and thus, help preserve the environment. Any person, who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice and holding shares as on cut-off date, may cast vote as provided in the Notice convening the Meeting, which is available on the website of the Company.

22. Members holding more than one physical folios in identical order of names are requested to submit Form ISR-4 along with requisite KYC documents and share certificates to the Company/RTA for consolidation of holdings in one folio. The consolidated share certificate will be issued in dematerialized form only.

23. Members seeking clarifications on the Annual Report are requested to send in writing through email: info@satkartar.in at least 7 days before the date of meeting. This would enable the company to compile the information and give replies to all the clarifications sought by the members, in the meeting.

24. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which Directors are interested maintained under Section 189 of the Act, and all the documents referred to in the accompanying Notice, are open for inspection in electronic form by the members during the AGM. All documents referred to in the Notice will also be available for inspection by the members at the registered office of the Company during office hours on all working days between 11.00 a.m. and 4.00 p.m. on all days except Saturdays, Sundays and public holidays, from the date hereof up to the date of the Meeting and at the venue of the Meeting for the duration of the Meeting. Members seeking to inspect such documents can send an email to info@satkartar.in.


AYURVEDA
Rooted in Nature.
Backed by Science.
Made for You.
AYURVEDA
ASHWAGANDHA
Revitalise &
Rejuvenate
AYURVEDA
TRIPHALA
AYURVEDA
TULSI
HOLY BASIL
AYURVEDA
NEEM
THE
AYURVEDIC
WISDOM

INSTRUCTIONS FOR E – VOTING

CDSL e-Voting System – For e-voting and Joining Virtual meetings.

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.

3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

6. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

7. In continuation to this Ministry's General Circular No. 20/2020 dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September, 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

i. The voting period begins on 25th August, 2026 9:00 A.M and ends on 27th August, 2026 and 05:00 P.M. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 21st August, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.
Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.
In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

iv. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 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.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	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 to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & 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.com and click on login & My Easi New (Token) 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.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If the user is 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 website of NSDL. Open web browser by typing the following URL: https://www.evoting.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 successful 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting

	4. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you 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 name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & 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. CDSL and NSDL

Login type	Document(s) to be submitted/ uploaded
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.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
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 evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

v. Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.

1)The shareholders should log on to the e-voting website www.evotingindia.com.

2)Click on "Shareholders" module.

3)Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,
b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4)Next enter the Image Verification as displayed and Click on Login.

5)If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6)If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

vi. After entering these details appropriately, click on "SUBMIT" tab.

vii. Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

viii. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

ix. Click on the EVSN for the relevant < Sat Kartar Life Limited > on which you choose to vote.

x. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

xi Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

xii, After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

xiii. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

xvi You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

xv. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

xvi. There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

xvii. Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; vivekrawal89@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

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

6. 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.

7. Members holding shares as on the cut-off date i.e. 21st August, 2026 and who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending an email to the company at info@satkartar.in. The Speaker Registration will be open from 9:00 a.m. (IST) on Tuesday, 25th August, 2026 at 09:00 a.m. (IST) and closes on 27th August, 2026 at 05:00 a.m. (IST).

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting. The Company reserves the right to restrict the number of questions and speakers, depending upon availability of time as appropriate for smooth conduct of the AGM.

9. Only those shareholders, who are present in the AGM/EGM 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 available during the EGM/AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 ANNEXURE TO THE NOTICE

ITEM NO.02
ANNEXURE A TO THE NOTICE

Details of Director seeking Appointment / Re-appointment pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Name	Simrati Kaur
Directors Identification Number(DIN)	10432136
Date of Birth (age)	27th September, 1994
Nationality	Indian
Qualification	Graduated from Indira Gandhi Institute of Technology
Nature of Expertise in Specific functional Areas	She specializes in planning and executing digital marketing strategies aligned with key performance indicators (KPIs). Her responsibilities include overseeing product launches, developing content strategies, and analysing performance metrics to drive
Date of first appointment on the Board of the Company	01/08/2024
Shareholding in Sat Kartar Life Limited as on 31st March 2026	0.15%
Disclosure of relationships between directors inter-se	N.A.
List of Directorship held in other companies	N.A.
Membership/ Chairmanship in Committees	N.A.
Brief Resume	Ms. Simrati Kaur an Executive Director and Promoter graduated from Indira Gandhi Institute of Technology. She has been instrumental in leading the Company's digital marketing initiatives. With around five years of experience, she specializes in planning and executing digital marketing strategies aligned with key performance indicators (KPIs). Her responsibilities include overseeing product launches, developing content strategies, and analysing performance metrics to drive brand growth and consumer engagement.
Listed entities from which the Director resigned in the past three	N.A.

EXPLANATORY STATEMENT

ITEM NO.05

Explanatory Statement pursuant to Section 102 of the Companies Act, 2013

In accordance with the provisions of Section 188 of the Companies Act, 2013 (“the Act”) read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval of the shareholders is required for entering into material related party transactions (RPT) as mentioned above in the notice of the Annual General Meeting.

The Audit Committee and the Board of Directors of the Company, at their respective meetings held on 31st July, 2026, have approved the proposed related party transactions (RPT) and recommended the same for the approval of the shareholders.

Information pursuant to SEBI Circular SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021& under Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 are as follows:

1.	Name of Related Parties	Mr. Manprit Singh Chadha	Plantomed Neutraceuticals Private Limited	Ajooni Life Sciences Private Limited	Sat Kartar Ocean Private Limited	Sat Kartar USA INC	Puhzaz Studio Private Limited
2.	Nature of Relationship	Promoter and COO	Subsidiary Company	Subsidiary Company	Subsidiary Company	Subsidiary Company	Directors/Promoters are interested as shareholders /directors
3.	Value of Transaction	4,00,00,000	40,00,00,000	40,00,00,000	40,00,00,000	40,00,00,000	50,00,000
4.	Nature of Transaction/ Contract	Remunera-tion	Purchase/Sale of Goods & Services & Marketing & Promotion	Purchase/Sale of Goods & Services & Marketing & Promotion	Purchase/Sale of Goods & Services & Marketing & Promotion	Purchase/Sale of Goods & Services & Marketing & Promotion	Marketing & Promotion
5.	Tenure/ duration of the transaction	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)	Transact-ions for financial year 2026-27. (1 Year)

6.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary, Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured, if secured, the nature of security	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
7.	Any other information relevant or important for the Board to take a decision on the proposed transaction.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

8.	Justification as to why the related party transaction is in the interest of the listed entity	Mr. Manprit Singh Chadha brings more than three decades of professional and entrepreneurial experience, along with deep industry expertise, to his work, which is highly beneficial to the Company and contributes to its growth, strategic direction, and long-term success.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.	The expertise, complementary strengths and competencies and facilities available within the Group are leveraged for enhancing operating efficiency through these transactions. These transactions are undertaken in furtherance of the ordinary course of business of the Company.
9.	The manner of determining the pricing and other commercial terms, both included as part of Contract and not considered as part of contract	-	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities	Pricing shall be on the basis of actual market price of the product to be bought and sold among the related entities

These transactions are necessary for the smooth conduct of the business and are in the best interest of the Company.None of the Directors, Key Managerial Personnel (KMP) or their relatives, except to the extent of their interest in the respective related parties, are concerned or interested, financially or otherwise, in the said resolution.

The Board recommends the resolution no 05 as set out in the accompanying Notice for approval of the members by way of an Ordinary Resolution.

ITEM NO. 06
EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

APPROVAL OF PAYMENT OF MANAGERIAL REMUNERATION IN EXCESS OF THE LIMITS SPECIFIED UNDER SECTION 197 OF THE COMPANIES ACT, 2013

The Members are informed that pursuant to the provisions of Section 197 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the applicable rules made thereunder, the total managerial remuneration payable by the Company to its Directors, including the Managing Director, Whole-time Director(s) and Manager, is required to be approved by the Members where such approval is mandated under the Act.

Considering the responsibilities discharged by the managerial personnel, the growth of the Company's business, industry practices, and in recognition of their contribution towards the performance of the Company, **the Board of Directors, on the recommendation of the Nomination and Remuneration Committee, has approved the payment of remuneration to the following director's on the terms and conditions set out in the accompanying resolution,** subject to the approval of the Members:

S.No	Name of the Director	Designation	Proposed Remuneration (₹)
1.	Mr. Ved Prakash	Managing Director	60,00,000
2.	Mr. Sanjay Kumar	Director	25,00,000
3.	Ms. Simrati Kaur	Director	40,00,000
4.	Mr. Pranav Singh Chadha	Director	30,00,000

The proposed remuneration shall comprise salary, perquisites, allowances, performance-linked incentive, retirement benefits and other benefits, as may be applicable, within the overall limits prescribed under Section 197 of the Act and in accordance with the Company's Remuneration Policy.

Where the remuneration payable exceeds the limits specified under Section 197 or where the Company has inadequate or no profits during any financial year, such remuneration shall be paid in accordance with the applicable provisions of the Act, read with Schedule V, or such other approvals as may be required from time to time.

The Board is of the opinion that the proposed remuneration is fair, reasonable, commensurate with the responsibilities entrusted to the appointee, and is in the best interests of the Company.

Except Mr. Ved Prakash, Mr. Sanjay Kumar, Ms. Simrati Kaur and Mr. Pranav Singh Chadha and his/her relatives, to the extent of their shareholding or interest, if any and entitlement to the remuneration, none of the Directors, Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the resolution set out at Item No. 06 for approval of the Members.

AYURVEDA
YURVEDA
THE ANCIENT WISDOM
OUR PHILOSOPHY
Rooted in Nature,
Backed by Science,
Made for You.
AYURVEDA
ASHWAGANDHA
Revitalise & Rejuvenate
Rooted in Nature
AYURVEDA
TULSI
HOLY BASIL
Purify & Balance
Rooted in Nature
Healing through Nature
Balance
Heal
Thrive
AYURVEDA
BALANCE
HEAL
THRIVE

DECLARATION RELATING TO COMPLIANCE WITH THE CODE OF CONDUCT FOR BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL

This is to certify that the Company has laid down a Code of Conduct (the Code) for all Board Members and Senior Management Personnel of the Company and a copy of the Code is put on the website of the Company www.satkartar.in.

I, Ved Prakash, Managing Director of the Company, hereby confirm that all the members of the Board and the Senior Management Personnel of the Company, have confirmed the compliance to the Code of Conduct of the Company, during the year ended March 31, 2026.

On behalf of Board of Directors

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Ved Prakash
Managing Director
DIN: 08591808

Place:-New Delhi
Date:- 31.07.2026

CHIEF FINANCIAL OFFICER CERTIFICATION UNDER REGULATION 17(8) OF SEBI (LODR) REGULATIONS

To
The Board of Directors
Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

I, Devender Kumar Arora, Chief Financial Officer of Sat Kartar Life Limited (Formerly known as Sat Kartar Shopping Limited), hereby certify that:

a) I have reviewed financial statements and the cash flow statement for the year ended March 31, 2026 and that to the best of my knowledge and belief here state that:

i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

ii) 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.

b) There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year that are fraudulent, illegal, or violative of the Company's code of conduct.

c) I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps taken or proposed to be taken to rectify these deficiencies.

d) I have indicated to the auditors and the Audit Committee that there were:

i) no significant changes in internal control over financial reporting during the year

ii) no significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

iii) no instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Devender Kumar Arora
Chief Financial Officer

Date: 31.07.2026
Place: New Delhi

DIRECTORS' REPORT

Dear Members,

The Board of Directors ("Board") of the Company have pleasure in presenting the **14th Annual Report of Sat Kartar Life Limited (Formerly known as Sat Kartar Shopping Limited)** together with the Audited Financial Statement for the financial year ended March 31, 2026.

1. FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY (STANDALONE)

PARTICULARS	«31.03.2026 » (Rs) in lakhs	«31.03.2025» (Rs) in lakhs
Revenue from operations and Other Income	19,626.04	16,368.36
Operating Profit (PBIDT)	2716.47	1499.11
Interest Cost	51.33	53.94
Profit before Depreciation (PBDT)	2665.15	1445.17
Depreciation	330.74	130.12
Profit before Tax	2334.39	1315.05
Provision for Taxation	608.53	333.56
Profit after Tax	1725.86	981.50

FINANCIAL SUMMARY OR HIGHLIGHTS/ PERFORMANCE OF THE COMPANY (CONSOLIDATED)

PARTICULARS	«31.03.2026 » (Rs) in lakhs	«31.03.2025» (Rs) in lakhs
Revenue from operations and Other Income	20,069.52	16,292.13
Operating Profit (PBIDT)	2711.46	1499.12
Interest Cost	52.62	53.94
Profit before Depreciation (PBDT)	2658.85	1445.17
Depreciation	337.33	130.12
Profit before Tax	2321.52	1315.05
Provision for Taxation	611.31	333.55
Profit after Tax	1710.20	981.49

The Board's Report has been prepared based on the financial statements of the company.

2. FINANCIAL PERFORMANCE AND BUSINESS REVIEW

- During the year, the net revenue from operations of your Company has increased from INR 16,368.36 (In Lakhs) in financial year 2024-2025 to INR19,626.04 (In Lakhs) in the year 2025-2026.

- The Company's profit after tax stood at INR. 1725.86 (In Lakhs) vis-à-vis INR. 981.50 (In Lakhs) in the previous year.

The Board is continuously working for the better performance of the Company in the years to come. The company will continue to pursue expansion in the domestic and International market, to achieve sustained and profitable growth.

Any member intending to have a copy of Balance Sheet and other Financial Statement of these Companies shall be made available on the website of the Company at www.satkartar.in.

It shall also be kept for inspection during business hours by any shareholder in the registered office of the Company.

2. SHARE CAPITAL

AUTHORISED SHARE CAPITAL:

The Authorised Share Capital of the Company is Rs. 25,00,00,000/- (Rupees Twenty Five Crore Only) divided into 2,50,00,000 (Two Crores Fifty Lakhs only) equity shares of Rs. 10/- each.

The authorized share capital has been increased during the financial year 2025-2026 from Rs. 18,00,00,000/- (Rupees Eighteen Crore Only) divided into 1,80,00,000 (One Crores Eighty Lakhs only) equity shares of Rs. 10/- each to Rs. 25,00,00,000/- (Rupees Twenty Five Crore Only) divided into 2,50,00,000 (Two Crores Fifty Lakhs only) equity shares of Rs. 10/- each by way of shareholders resolution passed via postal ballot dated 22nd March, 2026.

ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL:

The total paid up equity capital of the Company remain stood at Rs.15,74,48,760/- (Fifteen Crores Seventy Four Lakh Forty Eight Thousand Seven Hundred and Sixty Only) comprising 1,57,44,876 (One Crore Fifty Seven Lakh Forty Four Thousand Eight Hundred Seventy Six) equity shares of Rs. 10/- each.

The Company has not issued any shares with differential voting rights or sweat equity shares during the FY 2025-2026.

3. EMPLOYEES STOCK OPTION SCHEMES

Your Company believes in rewarding its employees and aligning their interests with the long-term objectives of the organization. Employee Stock Option Schemes form an integral part of the Company's retention and compensation strategy, enabling wealth creation opportunities for employees while ensuring their commitment towards sustained growth.

In line with this philosophy, the shareholders of the Company approved the following ESOP scheme(s):

a. Sat Kartar Employees Stock Option Scheme, 2025 approved by resolutions passed by Postal Ballot on December 04, 2025:

Under the said Scheme, the Company grants stock options on an equity-settled basis, which entitle eligible employees to purchase one equity share of the Company for each option granted, at a pre-determined exercise price, upon completion of the vesting period. The ESOPs thus represent a call option providing a right, but not an obligation, to the employees to exercise such options by paying the exercise price. During the financial year 2025-2026, the Company granted 1,39,600 options to its employees. The applicable disclosures pursuant to Regulation 14 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014, for the year ended 31st March, 2026 are available on the Company's website at www.satkartar.in.

A certificate from the Secretarial Auditors of the Company confirming that the Scheme has been implemented in accordance with SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and the resolutions passed by the Members, is also available on the Company's website at www.satkartar.in.

b. Sat Kartar- Employee Stock Option Plan Scheme -2026 approved by resolutions passed by Postal Ballot on 22nd March, 2026:

Under the said Scheme, the Company has not yet granted any options to employees. The applicable disclosures pursuant to Regulation 14 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and Rule 12(9) of the Companies (Share Capital and Debentures) Rules, 2014, for the year ended 31st March, 2026 are available on the Company's website at www.satkartar.in.

The disclosures on the Schemes is uploaded on the website of the Company and can be accessed at the weblink: www.satkartar.in.

4. DIVIDEND

Based on the Company's performance during the financial year 2025-2026 and in line with the Dividend Distribution Policy of the Company, your directors are pleased to recommend a Dividend of ₹ 0.70/- per equity share on the face value of ₹ 10/- each, fully paid-up, for the financial year ended March 31, 2026. The payment of dividend is subject to the approval of the members at the ensuing Annual General Meeting ("AGM") and shall be subject to deduction of tax at source, as applicable.

In compliance with Regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Dividend Distribution Policy, can be accessed on the Company's website at www.satkartar.in

5. TRANSFER OF UNCLAIMED DIVIDENDS/ SHARES TO INVESTOR EDUCATION & PROTECTION FUND AUTHORITY

Pursuant to Section 124 of the Companies Act, 2013, read with Investors Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, all unpaid or unclaimed dividends are required to be transferred by the Company to the Investors Education and Protection Fund (IEPF) established by the Central Government of India, after the completion of seven years. Further, all shares in respect of which dividend has not been paid or claimed for seven consecutive years or more shall also be required to be transferred by the Company to the Account of the IEPF Authority.

Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF)

6. TRANSFER TO RESERVES

An amount of vis INR. 1725.86 (In Lakhs) has been transferred to reserves.

7. MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis, as required in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), is annexed to this Report as **Annexure- A.**

8. SUBSIDIARIES/JOINT VENTURES/ASSOCIATES:

As on March 31, 2026, the Company had three subsidiaries (including 01 wholly owned subsidiaries), There has been no material change in business of the subsidiaries.

S.No.	Name of the Subsidiary	Nature of Subsidiary
1.	Ajooni Life Sciences Private Limited	Wholly Owned Subsidiary (Acquired during the year 2025-2026)
2.	Plantomed Neutracuticals Private Limited	Subsidiary Company (Acquired during the year 2025-2026)
3.	Sat Kartar Ocean Private Limited	Subsidiary Company (Incorporated during the year 2025-2026)

Accordingly, the above said entities shall be considered as a Subsidiary of the Company for the financial year 2025-26 and necessary disclosures as required under Section 129(3) of the Companies Act, 2013 read with Rule 5 of the Companies (Accounts) Rules, 2014 is enclosed herewith. Form AOC-1 is enclosed as Annexure –B Further, pursuant to the provisions of Section 136 of the Act, the financial statements of the Company, consolidated financial statements along with relevant documents and separate audited financial statements in respect of subsidiaries are available on the website of the Company at www.satkartar.in

9. CHANGE IN THE NATURE OF BUSINESS, IF ANY

During the year under review, there was no change in the nature of the Company's business. The Company continued to operate in its existing line of business while strategically undertaking a horizontal expansion by entering the hospital segment. This expansion is in line with the Company's long-term vision of strengthening its presence across the healthcare and wellness ecosystem and broadening its service offerings. The foray into hospitals complements the Company's existing business operations and is expected to create operational synergies, enhance value for stakeholders, and support sustainable long-term growth.

10. DEPOSITS

During the year under review, the Company has not accepted or renewed any deposit from the public/members falling within the ambit of section 73 or section 74 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

11. EXTRACT OF ANNUAL RETURN

Pursuant to Section 92(3) read with Section 134(3) (a) of the Companies Act, 2013, and Companies (Management and Administration) Rules, 2014, the Annual Return of the Company containing the particulars as prescribed under Section 92 of the Companies Act, 2013, in Form MGT-7, is available on the Company's website at www.satkartar.in.

12. CORPORATE GOVERNANCE

The Company got listed on NSE Emerge platform on 17th January 2025. As the shares are listed on SME Platform of NSE, by virtue of Regulation 15 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the corporate governance provisions as specified in regulations 17 to 27 (except regulation 23) and clause (b) to (i) of sub-regulation (2) of regulation 46 and Para C, D and E of schedule V are not applicable to the Company. Hence, the Corporate Governance Report does not form part of this Annual Report.

13. AUDITOR(S):

STAUTORY AUDITORS:

Pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, M/s. Nidhi Bansal & Co. , Chartered Accountants (Firm Registration No. 022073N), Statutory Auditors of the Company, retire at the ensuing Annual General Meeting and, being eligible, have offered themselves for re-appointment. They have confirmed that their re-appointment, if made, shall be in accordance with the provisions of the Companies Act, 2013 and that they satisfy the criteria of independence and eligibility as prescribed under the Act.

Based on the recommendation of the Audit Committee, the Board of Directors at its meeting held on 31st July, 2026 has recommended the re-appointment of M/s. Nidhi Bansal & Co. , Chartered Accountants (Firm Registration No. 022073N) as the Statutory Auditors of the Company, for a term of five consecutive years, from the conclusion of this ensuing Annual General Meeting until the conclusion of the Annual General Meeting to be held in the financial year 2030-2031, at such remuneration as may be determined by the Board of Directors in consultation with the Statutory Auditors.

There are no qualifications, reservations or adverse remarks made by the M/s Nidhi Bansal & Co., Auditors of Company in their Audit Report for the year under review.

SECRETARIAL AUDITOR

In terms of Section 204(1) of the Companies Act, 2013 read with rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Company has appointed M/S Rawal & Co (Firm Registration no. S2020UP717200), holding a valid certificate issued by the Peer Review Board (Certificate No. of the Institute of Companies Secretaries of India (ICSI), as the Secretarial Auditor of the Company for the Financial Year 2025-2026.

There are no qualifications, reservations or adverse remarks made by Secretarial Auditor of Company in their Audit Report for the year under review which is attached as Annexure- C to this report.

INTERNAL AUDITOR

The Company has appointed M/s R.S. Goel & Co, Chartered Accountant as the internal auditor of the Company under section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014.

The internal auditor of the company checks and verifies the internal control and monitors them in accordance with policy adopted by the company from time to time.

COST RECORDS AND COST AUDITORS

Appointment of Cost Auditor & Maintenance of cost records as prescribed under the provisions of Section 148(1) of the Act, are not applicable for the business activities carried out by the Company.

14. DIRECTORS & KEY MANAGERIAL PERSONNEL

During the period under review, the Board of Directors of the Company duly constituted as per provisions of Companies Act, 2013.

Composition of Board of Directors:

The Board of Directors comprises distinguished professionals of proven integrity and competence, who provide strategic direction, guidance and leadership to the Company.

As on March 31, 2026, the Board of Directors of the Company comprised of Eight (08) Directors with an optimum balance of Executive and Non-Executive Directors, including 02 Women Directors. Out of these, 04 Directors were Non-Executive Directors, 03 of whom were Independent Directors.

The Board of Directors of Sat Kartar Life Limited is an optimum combination of Executive, Non-Executive Directors and Independent Directors as on 31st March, 2026,

S.No.	Name of Director	Designation	DIN
1	Mr. Ved Prakash	Managing Director	08591808
2	Mr. Pranav Singh Chadha	Director	08218407
3	Mr. Sanjay Kumar	Director	08218434
4	Ms. Simrati Kaur	Director	10432136
5	Ms. Richa Takkar	Non-Executive Director	09055080
6	Mr. Steve Austin Periera	Independent Director	08566688
7	Mr. Manoj Kumar Verma	Independent Director	10472822
8	Mr. Ranjeet Kumar Verma	Independent Director	02758995

Pursuant to the provisions of Section 203 of the Act, Mr. Devender Kumar Arora is (CFO) Chief Financial Officer and Ms. Sonal Seth, Company Secretary and Compliance Officer are the Key Managerial Personnels ("KMPs") of the Company as on March 31, 2026.

Key Managerial Persons (KMP'S)

S.No.	Name of KMP	Designation	PAN
1	Mr. Devender Kumar Arora	Chief Financial Officer	ABZPA7083M
2	Ms. Sonal Seth	Company Secretary and Compliance Officer	ARNPG0123E

The following changes have been made to the Board of Directors and Key Managerial personnel (KMP'S) of the Company during the financial year 2025-2026:

S. No.	Name	Designation	Appointment/ Resignation	Date of Appointment/ Resignation
1	Mr. Ranjeet Kumar Verma	Independent Director	Appointment	30.10.2025
2	Mr. Sunil Kumar Mehdiratta	Independent Director	Resignation	23.10.2025
3	Mrs. Sonal Seth	Company Secretary & Compliance Officer	Appointment	02.07.2025
4	Ms. Himanshu Malik	Company Secretary & Compliance Officer	Resignation	02.07.2025

Mr. Ranjeet Kumar Verma was appointed as Independent Director by the Board of Directors at its meeting held on 30th October 2025. The said appointment was subsequently approved by the shareholders by way of Postal Ballot, on 4th December 2025.

Mrs. Sonal Seth, appointed as Company Secretary & Compliance Officer as on 2nd July, 2025 and her appointment was approved by the board of directors.

15. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS HELD DURING THE FINANCIAL YEAR 2025-2026

The boards of directors have met 17 times during the year. The intervening gap between the two consecutive meetings was as prescribed under the provisions of the Companies Act 2013 and LODR (Regulations), 2015. The details of Board meetings held are as under:

S. No.	Date of Board Meeting	No. of Directors Eligible to attend	No. of Directors attended meeting
1	25.04.2025	08	06
2	17.05.2025	08	06
3	29.05.2025	08	05
4	02.07.2025	08	06

5	04.08.2025	08	05
6	04.09.2025	08	05
7	15.10.2025	08	05
8	30.10.2025	07	06
9	03.12.2025	08	07
10	22.12.2025	08	04
11	23.12.2025	08	03
12	30.12.2025	08	03
13	05.01.2026	08	03
14	27.01.2026	08	03
15	19.02.2026	08	04
16	22.03.2026	08	03
17	24.03.2026	08	03

The necessary quorum was maintained in all the said meetings and proceedings during the meetings have been duly recorded in minutes' book maintained for the purpose.

16. NUMBER OF MEETINGS OF THE SHAREHOLDER(S) HELD DURING THE FINANCIAL YEAR 2025-2026

S. No.	Date of EGM /AGM	No. of Shareholders Eligible to attend	No. of Shareholders attended meeting
1	29.08.2025 (AGM)	OAVM (759)	09

17. MATTER DECIDED WITH POSTAL BALLOT

Resolutions passed by Postal Ballot on 04.12.2025 are as follows:

- Approval of Sat Kartar Employees Stock Option Scheme, 2025 for Eligible Employee of the Company.
- Extension of the Sat Kartar Employee Stock Option Scheme 2025, to the Eligible Employees of the Group Companies.
- Appointment of Mr. Ranjeet Kumar Verma (DIN: 02758995) as a Non-Executive Independent Director of the Company.
- Variation in the Objects / terms of utilisation of the Initial Public Offering ("IPO") proceeds and extension of time limit for utilisation of the IPO proceeds.

Resolution passed by Postal Ballot on 05.02.2026 is as follows:

- To approve change of name of the Company and consequent alteration in the Memorandum of Association and Articles of Association of the Company.

Resolutions passed by Postal Ballot on 22.03.2026 are as follows:

- To consider and adopt Increase in Authorised Share Capital of the Company.
- To consider and approve Sat Kartar- Employee Stock Option Plan Scheme -2026 (Sat Kartar ESOP Scheme – 2026).
- To consider and approve grant of Options to the eligible employees of the Subsidiary Company(ies) or associate company(ies)/ or group company(ies)or to its holding company(ies),if any of the Company under Sat Kartar- Employee Stock Option Plan Scheme -2026 (Sat Kartar ESOP Scheme – 2026).
- To consider and approve secondary acquisition of equity shares of the Company through Trust route for the implementation of "Sat Kartar- Employee Stock Option Plan Scheme -2026 (Sat Kartar ESOP Scheme – 2026).
- To consider and approve provision to grant loan, provide guarantee or security in connection with the loan by the Company for purchase of its own Shares by the Trust under the "Sat Kartar- Employee Stock Option Plan Scheme -2026 (Sat Kartar ESOP Scheme – 2026).

18. DECLARATION UNDER SECTION 149(6) OF THE COMPANIES ACT, 2013 AND SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FROM INDEPENDENT DIRECTORS

The Company has duly complied with the definition of 'Independence' in according to the provisions of Section 149(6) of the Companies Act, 2013 read with Schedule IV- Code of Independent Directors to the Companies Act, 2013 and Regulation 16 (1) (b) and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended). All the Independent Director/s, have submitted a declaration that he/she meets the criteria of independence and submit the declaration regarding the status of holding other directorships and memberships as provided under law. The Independent Directors have also confirmed that they have complied with the Company's code of conduct for Board and Senior Management as per Regulation 26(3) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The Independent Directors affirmed that none of them were aware of any circumstance or situation which could impair their ability to discharge their duties in an independent manner.

Opinion of the Board with regard to integrity, expertise and experience of the independent directors appointed during the year:

The Directors are satisfied with the performance of all the independent directors appointed during the year and are of the opinion that all the independent directors are persons of integrity and possess relevant experience and expertise.

19. COMMITTEES OF THE BOARD

As on March 31, 2026, the Board has following committees as required in accordance with the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

a. Audit Committee
b. Nomination and Remuneration Committee
c. Stakeholders' Relationship Committee
d. Independent Directors Committee

The composition of each committee is mentioned below:

AUDIT COMMITTEE:

As per the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Audit Committee has been re- constituted by the Board of Directors in its meeting on 30th October, 2025.

The Committee reviews the adequacy and effectiveness of internal audit function and control systems, and such other items as may be prescribed by applicable laws or by the Board from time to time. As on date the Audit Committee comprises of:

S. No.	Name of the Director	Designation in the Committee	Nature of Directorship
1	Mr. Ranjeet Kumar Verma	Chairperson	Independent Director
2	Mr. Manoj Kumar Verma	Member	Independent Director
3	Mr. Ved Prakash	Member	Managing Director

The Compliance Officer shall act as Secretary to the Audit Committee.

The policy of the Audit Committee is available on the website of the Company at: www.satkartar.in.

During the Financial year 2025-2026, following meetings of the audit committee were held:

S. No.	Date	No of members entitled to attend	No of members Attended
1.	15.05.2025	03	03
2.	17.05.2025	03	03
3.	04.08.2025	03	03
4.	30.10.2025	02	02
5.	15.11.2025	03	03
6.	03.12.2025	03	03
7.	03.03.2026	03	03

THE NOMINATION AND REMUNERATION COMMITTEE:

As per the provisions of Section 178 of the Companies Act, 2013 (the "Act") and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Nomination and Remuneration Committee has been re- constituted by the Board of Directors in its meeting on 30th October, 2025.

It shall review, acts on and reports to the Board with respect to various governance, nomination, compensation and performance evaluation matters. The Committee works with full autonomy and is free of any managerial interference. As on date the Nomination and Remuneration Committee comprises of:

S. No.	Name of the Director	Designation in the Committee	Nature of Directorship
1	Mr. Manoj Kumar Verma	Chairperson	Independent Director
2	Mr. Ranjeet Kumar Verma	Member	Independent Director
3	Ms. Richa Takkar	Member	Non-Executive Director

The Compliance Officer shall act as Secretary to the Nomination and Remuneration Committee.

The policy of the Nomination and Remuneration Committee is available on the website of the Company at: www.satkartar.in

During the Financial year 2025-2026, the following Nomination and Remuneration Committee meetings were held:

S. No.	Date	No of members entitled to attend	No of members Attended
1.	04.08.2025	03	03
2.	29.10.2025	02	02
3.	18.02.2026	03	03

THE STAKEHOLDER RELATIONSHIP COMMITTEE:

As per the provisions of Section 178 of the Companies Act, 2013 (the "Act") and Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Stakeholder Relationship Committee has been constituted by the Board of Directors in its meeting on 26th June 2024 and reviewed the constitution of the committee on 30th October, 2025.

This Committee is responsible for redressing the grievances of shareholders, investors or other security holders including complaints related to transfer or transmission of shares, non-receipt of dividends, annual reports and such other grievances as may be raised by the security holders from time to time. As on date the Stakeholder Relationship Committee comprises of:

S. No.	Name of the Director	Designation in the Committee	Nature of Directorship
1	Ms. Richa Takkar	Chairperson	Non- executive Non-Independent Director
2	Mr. Manoj Kumar Verma	Member	Independent Director
3	Mr. Ved Prakash	Member	Managing Director

The Compliance Officer and company secretary will act as Secretary to the Stakeholder Relationship Committee.

The policy of the Stakeholder Relationship Committee is available on the website of the Company at: www.satkartar.in

During the Financial year 2025-2026, following Stakeholder Relationship Committee were held:

S. No.	Date	No of members entitled to attend	No of members Attended
1.	15.05.2025	03	03
2.	04.08.2025	03	03
3.	30.10.2025	03	03
4.	10.01.2026	03	03

INDEPENDENT DIRECTOR COMMITTTEE

During the financial year under review, the Board of Directors re- constituted an Independent Directors' Committee on 30th October, 2025 comprising only the Independent Directors of the Company. The Committee has been constituted to review and oversee matters specifically entrusted to it by the Board and applicable regulatory requirements, to ensure transparency, fairness, and protection of stakeholders' interests. The Committee functions in accordance with its terms of reference as approved by the Board and submits its recommendations to the Board for its consideration, wherever applicable.

S. No.	Name of the Director	Designation in the Committee	Nature of Directorship
1	Mr. Steve Austin Pereira	Chairperson	Independent Director
2	Mr. Manoj Kumar Verma	Member	Independent Director
3	Mr. Ranjeet Kumar Verma	Member	Independent Director

During the Financial year 2025-2026, Independent Directors meeting was held on 24th February, 2026.

20. RISK MANAGEMENT POLICY

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. Major elements of risk/threats for Ayurveda Industry are regulatory concerns, consumer perceptions and competition. These are discussed at the meetings of the Audit Committee and the Board of Directors of the Company. The Board of Directors has adopted a risk management policy for the company outlining the parameters of identification, assessment, monitoring and mitigation of various risks which is available on the website of the company.

21. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES PURSUANT TO SECTION 188 OF THE COMPANIES ACT 2013

During the year under review, all transactions entered by the Company with Related Parties as defined under the Act were in the ordinary course of business and on an arm's length pricing basis. All related party transactions are presented to the Audit Committee and the Board. Omnibus approval is obtained before the commencement of the new financial year, for the transactions which are repetitive in nature and also for the transactions which are not foreseen.

The details of related party transactions as entered into by the Company are disclosed in the standalone financial statements of the Company.

Further, pursuant to the provisions of Section 188 of the Companies Act, 2013, read with rules framed thereunder, the disclosure of particulars of contracts/arrangements with related parties in Form AOC-2 is annexed to this Report as **Annexure - D**

In line with the requirements of the applicable laws, the Company has formulated a policy on related party transactions which is uploaded on the website of the Company at: www.satkartar.in.

22. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE.

No order affecting the going concern status and company's operations in future has been passed by any regulator or any court or other judicial bodies against the company.

23. INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

The Company has a proper and robust system of internal controls geared towards achieving efficiency of business operations, safeguarding the Company's assets and ensuring optimum utilization of resources. Such controls also ensure accuracy and promptness of financial reporting and compliance with statutory regulations.

In the opinion of the Statutory Auditors of the Company, as expressed by them in their report, the Company has adequate internal control systems over financial reporting as at 31st March, 2026.

24. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Our Company has always believed in providing a safe and harassment free workplace for every individual working in the Company premises. Company always endeavors to create and provide an environment that is free from any discrimination and harassment. For this purpose, the Board of Directors has adopted a policy on **"Prevention of Sexual Harassment" in line with the Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and rules thereunder.**

Further, during the financial year ended March 31, 2026, there is no complaints received pertaining to sexual harassment and the return for the same filled with the relevant statutory authority.

The Policy for Prevention of Sexual Harassment of the Company is available on the Company's website at www.satkartar.in.

25. PREVENTION OF INSIDER TRADING

In compliance with the provisions of the Securities and Exchange Board of India(SEBI) (Prohibition of Insider Trading) Regulations, 2015, as amended, the Company has formulated and adopted the "Code of Conduct for prohibition of Insider Trading". The object of the Insider Trading Code is to set framework, rules and procedures which all concerned should follow, both in letter and spirit, while trading in the securities of the Company. The Insider Trading Code is available at: https://www.satkartar.in/investors

26. ESTABLISHMENT OF VIGIL MECHANISM/WHISTLE BLOWER POLICY:

Pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013 read with Rule 7 of the Companies (Meeting of Board and it powers) Rules, 2014 and the Listing Regulations, the Company has adopted Whistle Blower Policy/Vigil Mechanism. The Policy provides for a channel to report genuine concerns about unethical behavior, actual or suspected fraud or violation of companies policies. The Whistle Blower Policy of the Company is available at the following link: https://www.satkartar.in/investors.

The Policy is an extension of the Code of Conduct for Directors & Senior Management Personnel and covers any unethical and improper actions or malpractices and events which have taken place/suspected to take place.

As per the policy all Protected Disclosures should be addressed to the Vigilance Officer/Company Secretary or to the Chairman of the Audit Committee in exceptional cases.

27. COMPLIANCE WITH APPLICABLE SECRETARIAL STANDARDS

The Company complies with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

28. PARTICULARS OF LOANS, GUARANTEES, OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

Loans, guarantees and investments covered under Section 186 of the Act have been disclosed in the financial statements, which forms part of this Integrated Annual Report.

29. FAMILIARISATION PROGRAM FOR INDEPENDENT DIRECTORS

In compliance with the requirements of the Listing Regulations, the Company has put in place a familiarization programme for the Independent Directors to familiarize them with their roles, rights and responsibilities as Directors, the working of the Company, nature of the industry in which the Company operates, business model etc.

At the time of appointment/re-appointment of Independent Directors, a formal letter of appointment is given to him/her, which, interalia, explains the role, functions, duties and responsibilities expected from him/her as an Independent Director of the Company. The Independent Director is also explained in detail the nature, business model of the industry and compliances under the Act, the Listing Regulations and other relevant rules & regulation. Details of the familiarization programme for Independent Directors are uploaded on the website of the company at www.satkartar.in.

30. BOARD EVALUATION

The Companies Act, 2013 and SEBI Listing Regulations contain provisions for the evaluation of the performance of:

i. the Board as a whole;
ii. various committees of the Board;
iii. and the individual directors (including independent directors and the Chairperson).

The Board of Directors carried out an annual evaluation of its own performance, Board Committees, and individual directors pursuant to the provisions of the Companies Act, 2013, and SEBI Listing Regulations.

The performance of the Board was evaluated based on inputs from the board members, the Board's composition, the effectiveness of board processes, information and functioning, areas, and quality of the review, and the establishment and delineation of responsibilities to committees.

The performance of the individual directors was reviewed based on inputs from the board members, including input on the contribution of the individual directors to the board and committee meetings.

The performance of the Chairman was evaluated based on inputs from the board members regarding his leadership, stakeholder management, vision, and strategy.
The performance of the committees was evaluated based on inputs received from the committee members, covering the inputs on the composition of committees, effectiveness of committee meetings, degree of fulfilment of key responsibilities, committee dynamics, and quality of the relationship of the committee with the board and the management.

Pursuant to the requirements of Schedule IV to the Companies Act, 2013, and the SEBI Listing Regulations, a meeting of the Independent Directors of the Company was held on 24th February, 2026, without the presence of non-independent directors and members of the management. At this meeting, the Independent Directors, inter alia, reviewed the performance of the Non- Independent Directors, the Board as a whole, and the Chairman of the Company, taking into consideration the views of both Executive and Non-Executive Directors.

31. COMPLIANCE WITH MATERNITY BENEFIT ACT, 1961

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules framed thereunder. The Company is committed to ensuring a safe, inclusive, and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

The Company also ensures that no discrimination is made in recruitment or service conditions on the grounds of maternity. Necessary internal systems and HR policies are in place to uphold the spirit and letter of the legislation.

32. DOWNSTREAM INVESTMENT

During the financial year under review, the Company has not made any downstream investment as defined under the Foreign Exchange Management Rules, 2019.(FEMA) Accordingly, the provisions relating to downstream investment and associated compliance requirements are not applicable to the Company for the reporting period.

33.REPORTING OF FRAUD

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

34. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR

During the FY 2025-2026, no proceeding has been initiated under Insolvency and Bankruptcy Code for default in payment of debt. Further, the Company has also not initiated any proceedings against the defaulting entities. However, it had lodged its claim with the resolution professional/liquidator appointed for defaulting listed companies.

35. DETAILS OF DIFFERENCE BETWEEN THE AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANK OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREF

During the period under review, there has been no one time settlement accordingly no valuation were done for this purpose.

36. PARTICULAR OF EMPLOYEES

The information required pursuant to Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016 in respect of employees of the Company, is enclosed as **Annexure –E** and forms part of this Report.

Further, as per the provisions specified in Chapter XIII of Companies (Appointment & Remuneration of Managerial Personnel) Amendment Rules, 2016 no employees of the Company was in receipt of remuneration exceeding Rs. 1,02,00,000/- per annum, if employed for whole of the year or Rs. 8,50,000/- per month if employed for part of the year.

37. CORPORATE SOCIAL RESPONSIBILITY

The Company comes under the criteria as mentioned in section 135 of the Companies Act, 2013 i.e., Corporate Social Responsibility and accordingly the amount has been spent on CSR activities in the financial year 2025-2026 to comply with the requirements of necessary social expenditure. **The CSR Report is annexed as Annexure---F**

The Company is not required to constitute a Corporate Social Responsibility Committee since the amount required to be spent by the company on CSR activities for the financial year 2025-2026 does not exceed Rs.50,00,000/- (Rupees Fifty lakhs).

The Board of Director of your Company has formulated and adopted a policy on CSR which can be accessed at www.satkartar.in.

The CSR Policy of your Company outlines the Company's philosophy for undertaking socially useful programs for welfare and sustainable development of the community at large as part of its CSR Obligation.

38. DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(A) CONSERVATION OF ENERGY:

Though energy does not form a significant portion of the cost of the company yet wherever possible and feasible, continuous efforts are being put for conservation of energy and minimize power cost.

(B) TECHNOLOGY ABSORPTION:

The company does not have a separate in house research and development center and is relying on the outside agencies for technology absorption, adoption and innovation.

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Foreign Exchange outgo during the year in terms of actual outflows: INR 10,37,53,577.35/-

39. DIRECTORS' RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

a. In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b. The directors had 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 at the end of the financial year and of the profit and loss of the company for that period;
c. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
d. The directors had prepared the annual accounts on a going concern basis; and
e. That they had 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 had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

40.SEBI COMPLAINTS REDRESS SYSTEM (SCORES)

The investor complaints are processed in a centralized web-based complaints redressal system. The salient features of this system are the centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its status. The Company has been registered on SCORES and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. The Company has not received any complaints on the SCORES during the financial year 2025-2026.

41. APPRECIATION

Your Directors take this opportunity to express their sincere gratitude to the Company's customers, shareholders, suppliers, bankers, business partners, associates, stock exchanges, Registrar and Share Transfer Agent (RTA), Central Depository Services (India) Limited (CDSL), National Securities Depository Limited (NSDL), regulatory authorities, and the Central and State Governments for their continued support, guidance, and encouragement extended to the Company.

The Board also places on record its deep appreciation for the dedication, commitment, and valuable contributions of all employees at every level. The Company's consistent growth and achievements have been made possible through their hard work, professionalism, teamwork, and unwavering support. The Directors look forward to their continued commitment in achieving the Company's future goals and creating sustained value for all stakeholders.

For and on Behalf of
Sat Kartar Life Limited
(Formerly known as Sat Kartar
Shopping Limited)

Sd/-
Ved Prakash
Managing Director
DIN: 08591808
Address: F-223 3rd Floor, Rishi Nagar
Rani Bagh, North West Delhi,
Saraswati Vihar, Delhi -110034

For and on Behalf of
Sat Kartar Life Limited
(Formerly known as Sat Kartar
Shopping Limited)

Sd/-
Sanjay Kumar
Director
DIN: 08218434
Address: S/O Ram Lal, C 1/10 Ground
Floor Bhagwati Garden Extention,
Near Dwarka Mor, Uttam Nagar, Mohan
Garden,West Delhi, Delhi - 110059

Place:-New Delhi
Date:- 31.07.2026

ANNEXURE – A

MANAGEMENT DISCUSSION AND ANALYSIS
SAT KARTAR LIFE LIMITED

Indian Economy

The financial year under review was characterized by resilience in the Indian economy notwithstanding a complex global environment marked by geopolitical uncertainty, uneven growth across major economies and persistent volatility in commodity and financial markets. Domestic consumption, continuing public investment in infrastructure, progressive formalization of the economy and sustained expansion in services collectively supported economic activity.

Inflationary conditions moderated during the year, although movements in food and input prices continued to require careful monitoring. Monetary policy remained calibrated towards preserving price stability while supporting durable growth. The banking and financial system remained broadly stable, aided by improving asset quality, adequate capitalization and continued credit availability to productive sectors.

The Government's emphasis on healthcare, digital infrastructure, entrepreneurship, skill development and rural inclusion has contributed to a more enabling environment for organized consumer-health and wellness enterprises. Of particular relevance to Sat Kartar Life Limited is the growing policy and institutional focus on AYUSH systems, preventive healthcare, research-led traditional medicine and improved access to wellness products through physical and digital channels.

Outlook

India's medium-term economic outlook remains constructive, supported by domestic demand, infrastructure creation, manufacturing growth, service-sector momentum and an expanding digital economy. At the same time, global trade disruptions, currency movements, supply-chain constraints and changes in consumer sentiment may introduce periodic volatility.

For the Ayurveda and wellness sector, the outlook remains favourable. Increasing awareness of preventive healthcare, greater acceptance of traditional systems of medicine, wider digital access and the gradual shift towards branded, standardised and quality-assured products are expected to support sustained sectoral growth. Sat Kartar Life Limited believes that these structural trends are aligned with its strategy of strengthening its product portfolio, widening distribution, deepening consumer engagement and building a trusted Ayurveda-led wellness platform.

Industry Overview
Indian Ayurvedic Products Market

The Indian Ayurvedic products market continues to experience significant expansion, driven by a discernible change in consumer preferences towards natural, plant-based and traditional wellness solutions. Rising health consciousness, concern regarding long-term lifestyle disorders, greater scrutiny of product ingredients and a preference for preventive care have collectively strengthened demand for Ayurveda-based offerings.

The transition from an unorganised and practitioner-led market to a more organised, branded and quality-conscious ecosystem is creating meaningful opportunities for companies that can combine authenticity with standardisation, transparent labelling, regulatory compliance and consistent consumer experience.

The principal factors supporting industry growth include:

- Growing preference for branded and standardised Ayurvedic formulations supported by quality assurance and regulatory compliance.
- Expansion of e-commerce, direct-to-consumer platforms, tele-consultation and digitally enabled consumer education.
- Increasing demand for products addressing immunity, digestion, metabolic health, stress, vitality, personal care and chronic lifestyle concerns.
- Improved penetration across Tier II, Tier III and semi-urban markets through omnichannel distribution and vernacular communication.
- Government support for AYUSH, medicinal-plant cultivation, research, exports and broader adoption of traditional systems of medicine.
- Rising consumer interest in evidence-backed products, responsible claims, traceability of ingredients and sustainable packaging.

Indian Health and Wellness Industry

India's health and wellness industry is evolving into an integrated ecosystem encompassing preventive care, nutrition, Ayurveda, personal care, fitness, mental well-being and lifestyle management. Consumers are increasingly seeking solutions that can be incorporated into everyday routines rather than relied upon only after the onset of illness.

This evolution is favourable for Ayurveda-focused enterprises with credible formulations, disciplined product development, effective consumer education and scalable distribution. Sat Kartar Life Limited intends to participate in this opportunity through a balanced emphasis on product efficacy, accessibility, brand trust and responsible communication.

Strategic Alignment

- A diversified Ayurveda and wellness portfolio capable of addressing multiple consumer needs and usage occasions.
- A growing omnichannel presence comprising digital commerce, direct consumer engagement, institutional relationships and traditional trade channels.
- A continued emphasis on quality control, compliant product claims, customer service and systematic post-market feedback.
- Focused product innovation based on consumer insight, traditional Ayurvedic principles and contemporary formats.
- A scalable operating model supported by technology, data-led decision-making and disciplined capital allocation.

Emerging Trends

A. Rise of preventive and integrative wellness

Consumer behaviour is progressively shifting from episodic treatment to continuous health management. Nutrition, Ayurveda, yoga, sleep, stress management and immunity-building are increasingly viewed as complementary components of long-term well-being.

B. Digital enablement and direct consumer access

Digital commerce, social media, tele-consultation and personalised content are reducing geographic barriers and enabling companies to educate, acquire and serve consumers more efficiently. The quality and accuracy of digital communication will remain central to consumer trust.

C. Organised and quality-driven consumption

Consumers are increasingly gravitating towards products that offer clear ingredient disclosure, manufacturing discipline, batch traceability, quality certification and responsible health claims. This trend favours organised companies capable of maintaining consistency at scale.

D. Personalised wellness

The market is moving towards solutions tailored to age, lifestyle, dietary preferences and specific wellness objectives. Product bundles, regimen-based offerings and curated consumer journeys are expected to gain wider acceptance.

E. Sustainable and ethical product choices

Environmentally responsible packaging, sustainable sourcing, ethical procurement and transparency concerning ingredients are becoming increasingly important determinants of brand preference.

F. Global opportunity for Ayurveda

International interest in Indian traditional medicine and natural wellness creates a long-term opportunity for compliant exports. Market entry, however, requires careful alignment with destination-country regulations, scientific substantiation, labelling norms and product-registration requirements.

Business Overview

Sat Kartar Life Limited is engaged in the Ayurveda and wellness business, with a focus on developing, marketing and distributing products inspired by traditional Ayurvedic knowledge and adapted to contemporary consumer preferences. The Company's objective is to make authentic and reliable wellness solutions more accessible through disciplined product development, effective consumer education and a steadily expanding distribution network.

The Company's business model is centred on the complementary strengths of product innovation, brand building, digital outreach, customer engagement and omnichannel distribution. Its portfolio is intended to address a broad spectrum of preventive, supportive and lifestyle-related wellness requirements, subject at all times to applicable regulatory standards and approved product claims.

During the year, the Company continued to strengthen its operating platform by refining its product architecture, improving supply-chain coordination, enhancing digital capabilities and broadening consumer access. The management remains focused on sustainable growth, working-capital discipline, quality assurance and measured investment in categories with attractive long-term potential.

Operational Highlights

The year under review represented a period of continued consolidation and business development for Sat Kartar Life Limited. The Company concentrated on strengthening the reach and relevance of its Ayurveda-led offerings, improving consumer engagement, optimising inventory and fulfilment processes, and enhancing the effectiveness of its marketing and distribution channels.

Key initiatives undertaken during the year included the expansion and rationalisation of the product portfolio, improvement in digital commerce capabilities, targeted consumer-education campaigns, strengthening of quality-monitoring processes and closer coordination with manufacturing and distribution partners. The Company also continued to evaluate new product categories and market opportunities in a calibrated manner.

The management believes that continued investment in brand credibility, consumer retention, product quality and operational discipline will provide a sound foundation for future growth.

Financial Highlights (Standalone)

PARTICULARS	«31.03.2026 » (Rs) in lakhs	«31.03.2025 » (Rs) in lakhs
Revenue from operations and Other Income	19,626.04	16,368.36
Operating Profit (PBIDT)	2716.47	1499.11
Interest Cost	51.33	53.94
Profit before Depreciation (PBDT)	2665.15	1445.17
Depreciation	330.74	130.12
Profit before Tax	2334.39	1315.05
Provision for Taxation	608.53	333.56
Profit after Tax	1725.86	981.50

Opportunities

Sat Kartar Life Limited is well positioned to capitalize on the growing acceptance of Ayurveda and preventive healthcare, both in India and globally. Increasing consumer awareness regarding holistic wellness, natural remedies, immunity enhancement, and lifestyle disease management has created a favourable environment for the Company's continued growth.

The Company has established a strong Direct-to-Consumer (D2C) business model, supported by its digital platforms, multilingual customer support infrastructure, and nationwide delivery network. This enables it to directly engage with customers, understand their healthcare needs, and offer personalized wellness solutions while building long-term customer relationships.

The Company expects to benefit from the following growth opportunities:

- **Growing Demand for Preventive Healthcare:** Rising incidences of diabetes, obesity, joint disorders, liver ailments, stress, sleep disorders, and other lifestyle-related health conditions are increasing consumer preference for Ayurvedic and herbal healthcare products.
- **Expanding Digital Commerce:** Continued growth in e-commerce, mobile commerce, digital payments, and social media-driven purchasing behaviour provides significant opportunities to expand customer acquisition across India.
- **Increasing Acceptance of Ayurveda:** Government initiatives through the Ministry of AYUSH and increasing public confidence in traditional healthcare systems continue to strengthen the Ayurveda ecosystem.
- **Strong Brand Recognition:** The Company has built significant brand visibility through digital marketing, customer education programmes, influencer engagement, and consistent customer interaction, resulting in high customer trust and repeat purchases.
- **Cross-Selling and Product Diversification:** The Company continues to expand its product portfolio across immunity, digestive health, liver care, diabetes management, weight management, joint care, men's and women's wellness, skincare, nutrition, and other preventive healthcare categories, thereby increasing customer lifetime value.
- **Technology-Driven Customer Engagement:** Investments in customer relationship management (CRM), artificial intelligence-enabled customer support, data analytics, and digital marketing are expected to improve customer acquisition, retention, and operational efficiency.
- **Expansion into International Markets:** Increasing global demand for herbal supplements and traditional wellness products presents opportunities to expand exports and establish a stronger international presence, subject to applicable regulatory approvals.

- **Retail and Omnichannel Expansion:** Opportunities exist to strengthen the Company's presence through strategic retail partnerships, pharmacies, wellness centres, and franchise-based distribution models alongside its digital business.
- **Strategic Partnerships and Acquisitions:** The Company will continue to evaluate collaborations with healthcare professionals, wellness institutions, technology providers, and complementary businesses to accelerate growth and strengthen its market position.

Risks and Concerns

Sat Kartar Life Limited has instituted a risk-management approach intended to identify, evaluate and mitigate material risks that may affect its strategy, operations, financial performance, reputation or regulatory standing. The principal risks and corresponding mitigation measures are summarised below.

Competition Risk

The Ayurveda and wellness market is fragmented and intensely competitive, with participation from established consumer-health companies, digital-first brands, regional players and unorganised sellers.

Mitigation: The Company seeks to differentiate itself through product quality, focused category selection, responsible communication, consumer education, service responsiveness and omnichannel accessibility.

Regulatory and Compliance Risk

Ayurvedic products are governed by an evolving framework relating to licensing, manufacturing, labelling, advertising, e-commerce, consumer protection and product claims. Non-compliance may result in business disruption, financial exposure and reputational harm.

Mitigation: The Company maintains compliance processes, legal and regulatory review mechanisms, documented approvals, quality protocols and periodic monitoring of changes in applicable law. Product communication is intended to remain within approved and supportable claims.

Product Quality and Safety Risk

Any deficiency in raw materials, manufacturing, packaging, storage or distribution may affect product efficacy, safety and consumer confidence.

Mitigation: The Company works with qualified manufacturing partners, prescribes quality specifications, undertakes testing and documentation, and maintains complaint-handling and corrective-action processes. Vendor performance is periodically reviewed.

Reputational Risk

Brand credibility is fundamental in the wellness sector. Adverse publicity, misleading third-party content, consumer dissatisfaction or inconsistent product experience may impair trust.

Mitigation: The Company emphasises accurate communication, customer grievance redressal, monitoring of digital content, responsible influencer and channel practices, and timely corrective action where required.

Third-party Dependency Risk

Dependence on contract manufacturers, logistics partners, marketplaces, distributors and other service providers may expose the Company to supply, quality, continuity and compliance risks.

Mitigation: Material third-party relationships are governed through contractual safeguards, performance standards, quality requirements, audit rights and periodic review. The Company also seeks to diversify critical dependencies wherever commercially feasible.

Raw Material and Supply-chain Risk

Availability, quality and pricing of herbs, extracts, packaging materials and other inputs may be affected by seasonal, climatic, agricultural or logistical factors.

Mitigation: The Company seeks to mitigate this risk through approved-vendor networks, inventory planning, alternate sourcing, specification controls and ongoing coordination with manufacturing partners.

Information Technology and Cybersecurity Risk
Growing digital operations increase exposure to system outages, data loss, unauthorised access and cyber incidents.

Mitigation: The Company employs access controls, data backups, system monitoring, vendor oversight and periodic review of information-security practices. Appropriate incident-response measures are maintained and improved over time.

Litigation and Legal Risk

Consumer complaints, contractual disputes, intellectual-property issues, regulatory proceedings or employment-related claims may lead to financial and reputational consequences.

Mitigation: The Company maintains legal review, contract management, record retention and grievance-resolution processes and seeks specialist advice where necessary. Material proceedings are reported in accordance with applicable law.Human Resources

The Company recognises that the competence, integrity and commitment of its people are central to sustainable growth. Its human-resource philosophy is directed towards attracting suitable talent, strengthening functional capabilities, encouraging accountability and fostering an ethical, inclusive and performance-oriented culture.

Training and development initiatives are designed around business requirements, product knowledge, quality and compliance, customer engagement, digital capability and leadership development. The Company also seeks to maintain appropriate systems for employee welfare, performance evaluation, workplace conduct and grievance redressal. As at 31 March 2026, the Company had 617 employees.

Human resources

At SKL we regard our employees as our most valuable assets, central to our long-term growth and sustainability. As of 31 March 2026, we had a committed workforce of 600+ full-time employees. Our people strategy is focused on continuous empowerment, with initiatives aimed at enhancing their skills, capabilities, and professional development. The workforce comprises a healthy blend of seasoned experts and dynamic young talent, creating a balanced team that drives both stability and innovation. This diversity not only reinforces our market positioning but also provides a distinct competitive advantage. Many of our senior leaders have been with us for several years, playing a pivotal role in shaping our culture, nurturing institutional knowledge, and steering the organisation through various growth phases.

Internal Control Systems and Their Adequacy

Sat Kartar Life Limited has established internal financial and operational controls commensurate with the nature, scale and complexity of its business. These controls include documented policies and standard operating procedures, appropriate delegation of authority, segregation of duties, system-based controls, financial review processes and periodic internal audit.

The control framework is designed to safeguard assets, support accurate and timely financial reporting, promote operational efficiency and ensure compliance with applicable laws and internal policies. Significant audit observations and management responses are placed before the Audit Committee, which periodically reviews the adequacy and effectiveness of the internal-control environment and monitors implementation of corrective measures.

Cautionary Statement

This Management Discussion and Analysis contains certain forward-looking statements concerning the Company's objectives, expectations, estimates, strategies and prospects. Such statements are based on assumptions and information available to the management as of the date of this report and are subject to known and unknown risks, uncertainties and other factors that may cause actual results or developments to differ materially from those expressed or implied.

Factors that may influence actual outcomes include changes in economic conditions, consumer preferences, competitive intensity, input costs, regulatory requirements, technology, supply chains, litigation and other circumstances beyond the Company's control. Readers are therefore cautioned not to place undue reliance on forward-looking statements. The Company undertakes no obligation to publicly revise or update such statements except as may be required under applicable law.

Company Overview

Sat Kartar Life Limited is a leading player in India’s alternative healthcare ecosystem dedicated to making Ayurveda and holistic wellness accessible, credible, and impactful. Since inception, we have pursued a mission to revive ancient healing systems with modern delivery and scientific validation. Our integrated approach spans in-patient services, out-patient consultations, and a growing range of Ayurveda products that support preventive and curative care. With each passing year, we strengthen for natural healthcare solutions across the country and beyond.

For and on Behalf of Board

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Ved Prakash
Managing Director
DIN: 08591808
F-223 3rd Floor, Rishi Nagar
Rani Bagh, North West Delhi,
Saraswati Vihar, Delhi -11003

For and on Behalf of Board

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Sanjay Kumar
Director
DIN: 08218434
S/O Ram Lal, C 1/10 Ground Floor
Bhagwati Garden Extention,
Near Dwarka Mor, Uttam Nagar,
Mohan Garden, West Delhi, Delhi - 110059

ANNEXURE – B

Form AOC- 1
(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of subsidiaries or associate companies or Joint ventures

Part A Subsidiaries

S.No	1	2	3
Name of the subsidiary	Plantomed Nuetracueticals Private Limited	Ajooni Life Sciences Private Limited	Sat Kartar Ocean Private Limited
The date since when subsidiary was acquired	30.05.2025	29.05.2025	02.01.2026
Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Same as Holding Company	Same as Holding Company	Same as Holding Company
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	N.A.	N.A.	N.A.
Share capital	4,56,090.00	1,00,000.00	1,00,000.00
Reserves and surplus	(3,81,394.00)	6,74,849.00	(31,304.00)
Total assets	2,02,46,920	94,20,363.00	78,696.00
Total Liabilities	2,02,46,920	94,20,363.00	78,696.00
Investments	-	-	NIL
Turnover	8,79,30,661	3,87,23,692.00	0
Profit before taxation	(62,76,254.00)	2,55,977.00	(31,304.00)
Provision for taxation	(19,374.00)	65,969.00	NIL
Profit after taxation	(62,56,880.00)	1,90,008.00	(31,304.00)
Proposed Dividend	NIL	NIL	NIL
Extent of shareholding (in percentage)	76%	100%	81%

ANNEXURE – C

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
SAT KARTAR LIFE LIMITED
(Formerly known as Sat Kartar Shopping Limited)
603, 6th Floor, Mercantile House, KG Marg,
Delhi-, 110001.

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by SAT KARTAR LIFE LIMITED (Formerly known as Sat Kartar Shopping 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 our opinion thereon.

Auditor's responsibility

My responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. I have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards require that the Auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Based on my verification 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 from April 01, 2025 to March 31, 2026 ("the audit period") 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:

i. The Companies Act, 2013 (the Act) and the rules made thereunder;
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment (ODI) and External Commercial Borrowings (ECB); (Not applicable to the Company during the Audit Period)
v. 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 (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.
    b. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended till date;
    c. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
    d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

e. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021;
f. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company)
g. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the Audit Period);
i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the Audit Period);

vi. I have relied on the representation made by the Company and its officers of the system and mechanism framed by the Company for the compliances under the following applicable Act (if applicable), Law & Regulations to the Company:
a. The Drugs and Cosmetics Act, 1940 and The Drugs and Cosmetics Rules, 1945;
b. Food Safety And Standards Act, 2006.
c. Workmen's compensation Act, 1923 and all other allied labor laws,
d. Prevention of Money Laundering Act, 2002.
e. Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
f. All other Labour, Employee and Industrial Laws to the Extent applicable to the Company.
g. Applicable Direct and Indirect Tax Laws.

I have also examined compliance with the applicable clauses of the following:
a. Secretarial Standards issued by The Institute of Company Secretaries of India.
b. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments made thereunder ("Listing Regulations").

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, and Guidelines to the extent applicable, Standards, etc. made thereunder.

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, and Independent Directors. The changes in the composition of the Board of Directors that took place during the audit period were carried out in compliance with the provisions of the Act and Listing Regulations.

Adequate notice was given to all directors to schedule Board meetings, agenda and detailed notes on agenda were sent at least seven days in advance or on shorter notice subject to ratifications in next meeting. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board meetings and Committee meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committees of the Board, as the case may be.

I also report that based on the information provided and representations made by the Company, there were adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period there were no instances of:
i. Public/Right/ Preferential issue of shares / debentures/sweat equity, etc.
ii. Redemption / buy-back of securities;
iii. Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013;
iv. Merger / amalgamation / reconstruction; v. Foreign technical collaborations;

I further report that the company has:

1. Approved the acquisition and strategic investment in Plantomed Neutraceuticals Private Limited.
2. Considered the addition of new complementary vertical of "curated spiritual offerings" as a part of the Company's holistic wellness philosophy in future.
3. Approved the acquisition of 100% equity shares in Ajooni Life Sciences private Limited. Post-acquisition, Ajooni Life Sciences become a wholly-owned subsidiary of the Company.
4. Acquisition of Assets of Wholly Owned Subsidiary "Ajooni Life Sciences Private Limited"
5. "Sat Kartar Ocean Private Limited" CIN No. "U73100DL2026PTC460872" has been incorporated as a Subsidiary of the "Sat Kartar Shopping Limited" with effect from 1st Day of January, 2026.
6. Transition of its manufacturing facility from Ajooni Life Sciences Private Limited to Sat Kartar Shopping Limited with effect from February 05, 2026.
7. To Considered and approved the acquisition of 100% equity shares in Sat Kartar USA INC having registered office at 5900 BALCONS DR STE 100 AUSTIN, TX 78731 Post-acquisition, Sat Kartar USA INC become a wholly owned subsidiary of the Company.

I further report that:

The following resolutions were passed by way of postal ballot(s) during period:

i. Resolutions passed by Postal Ballot on 04.12.2025 are as follows:

- Approval of Sat Kartar Employees Stock Option Scheme, 2025 for Eligible Employee of the Company.
- Extension of the Sat Kartar Employee Stock Option Scheme 2025, to the Eligible Employees of the Group Companies.
- Appointment of Mr. Ranjeet Kumar Verma (DIN: 02758995) as a Non-Executive Independent Director of the Company.
- Variation in the Objects / terms of utilisation of the Initial Public Offering ("IPO") proceeds and extension of time limit for utilisation of the IPO proceeds.

ii. Resolution passed by Postal Ballot on 05.02.2026 is as follows:

- To approve change of name of the Company and consequent alteration in the Memorandum of Association and Articles of Association of the Company.

iii. Resolutions passed by Postal Ballot on 22.03.2026 are as follows:

- To consider and adopt Increase in Authorised Share Capital of the Company.
- To consider and approve Sat Kartar- Employee Stock Option Plan Scheme -2026 (Sat Kartar ESOP Scheme – 2026).
- To consider and approve grant of Options to the eligible employees of the Subsidiary Company(ies) or associate company(ies)/ or group company(ies)or to its holding company(ies),if any of the Company under Sat Kartar- Employee Stock Option Plan Scheme -2026 (Sat Kartar ESOP Scheme – 2026).
- To consider and approve secondary acquisition of equity shares of the Company through Trust route for the implementation of "Sat Kartar- Employee Stock Option Plan Scheme -2026 (Sat Kartar ESOP Scheme – 2026).
- To consider and approve provision to grant loan, provide guarantee or security in connection with the loan by the Company for purchase of its own Shares by the Trust under the "Sat Kartar- Employee Stock Option Plan Scheme -2026 (Sat Kartar ESOP Scheme – 2026).

I also Report that there were certain amendments in the Memorandum of Association and Articles of Association of the Company during the period under report which are as follows:

i. Company has changed its Main Object by alteration of Memorandum of Association in its Annual General Meeting held on 29.08.2025.
ii. Company has change its Name from "Sat Kartar Shopping Limited" to "Sat Kartar Life Limited" through postal ballot on 05.02.2026 and subsequently altered its MOA & AOA.
iii. Company has increased its Authorised Share Capital from Rs. 18,00,00,000/- (Eighteen Crores Only) divided into 1,80,00,000 (One Crore Eighty Lakhs Only) equity shares of Rs. 10/- (Ten only) each to Rs. 25,00,00,000 /- (Twenty-Five Crores only) divided into 2,50,00,000 (Two Crore Fifty Lakhs only) equity shares of Rs. 10/- (Ten only) through postal ballot on and subsequently altered its MOA.

This report is to be read with our letter of even date which is annexed as Annexure 'A' and forms an integral part of this report.

For RAWAL & CO.
(Company Secretaries)
FRN: S2020UP717200

Sd/-
Vivek Rawal
(Proprietor)
M. NO.: 43231
CP NO.: 22431
Peer Review No.: 5722/2024
UDIN: A043231H000996403

Date: 31.07.2026
Place; Gurugram

ANNEXURE-A

To,
The Members,
SAT KARTAR LIFE LIMITED
(Formerly known as Sat Kartar Shopping Limited)
603, 6th Floor, Mercantile House, KG Marg,
Delhi-, 110001.

My Secretarial Audit Report of even date is to be read along with this letter.

1.Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on our Audit.

2.I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial record. I believe that the process and practices, I followed provide a reasonable basis for our opinion.

3.I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4.Wherever required, I have obtained the Management representation about the compliance of laws, rules, and regulations and happening of events etc.

5.The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. My examination was limited to the verification of the procedures on test basis.

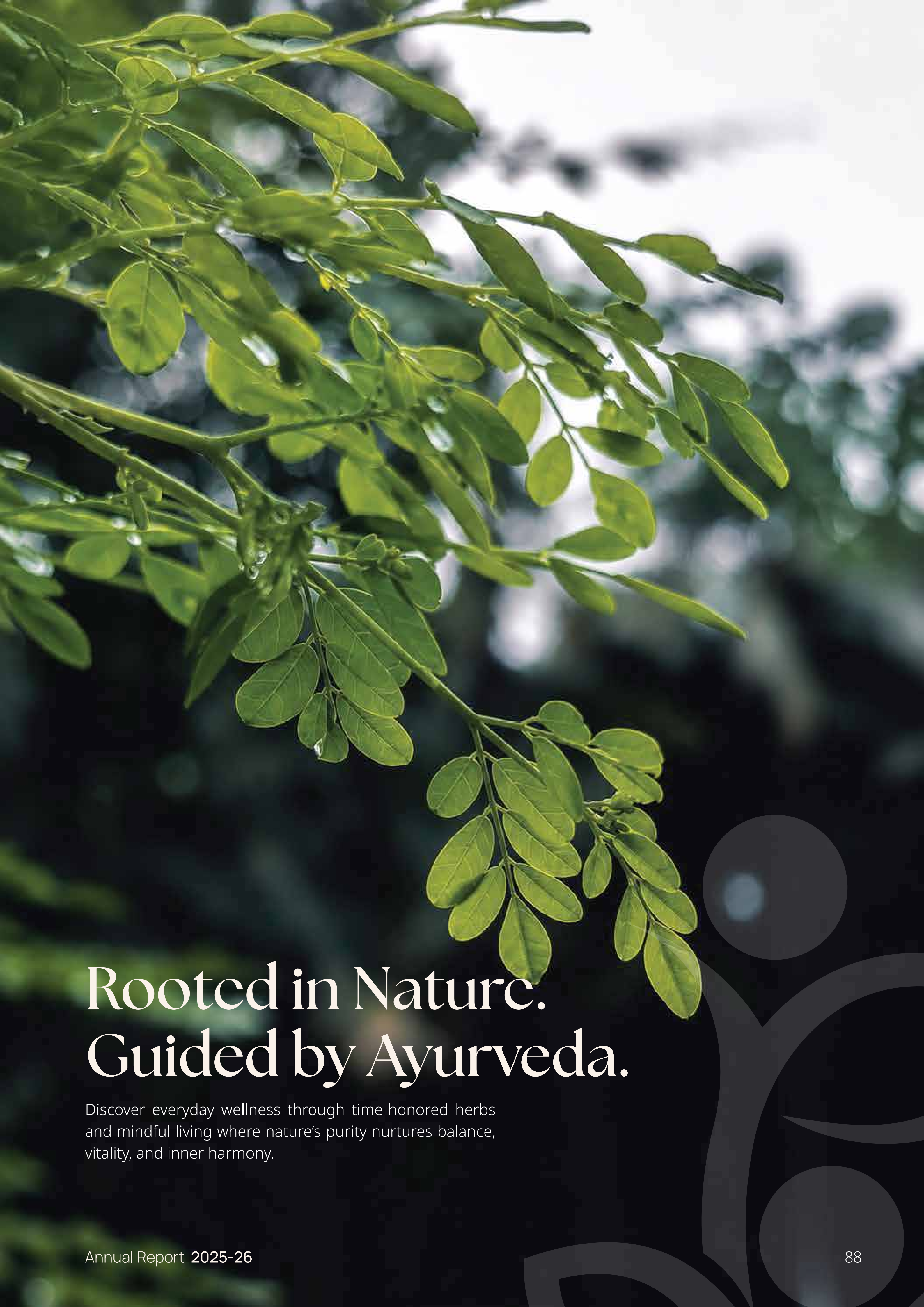
6.The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

7.During the course of our examination of the books and records of the Company carried out in accordance with generally accepted practices in India, I have neither come across any instance of material fraud on or by the Company, nor the Company has noticed and reported any such case during the year and accordingly the Company has not informed us of any such case.

For RAWAL & CO.
(Company Secretaries)
FRN: S2020UP717200

Sd/-
Vivek Rawal
(Proprietor)
M. NO.: 43231
CP NO.: 22431
Peer Review No.: 5722/2024
UDIN: A043231H000996403

Date: 31.07.2026
Place; Gurugram



Rooted in Nature. Guided by Ayurveda.

Discover everyday wellness through time-honored herbs and mindful living where nature's purity nurtures balance, vitality, and inner harmony.

ANNEXURE – D

FORM NO. AOC-2
(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. **Details of contracts or arrangements or transactions not at Arm's length basis**

All contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 are at arm's length basis.

2. **Details of material contracts or arrangement or transactions at arm's length basis**

All the transactions (non material and material, if any as stated in financials) were entered by the Company in ordinary course of business and were in arm's length basis:

Name of the Related Party	Nature of Relationship	Nature of contract/agreement/ transactions	Duration of contract/agreement/ transactions	Salient terms of contracts or agreements, or transactions including the value	Date(s) of approval by the Board, if any:
Manprit Singh Chadha	Founder and Coo of the Company	Remuneration	One year	Salary paid as per the terms of the employment with the company	25.04.2025
Plantomed Neutraceuticals Private Limited	Subsidiary Company	Sale and purchase of Goods and Services	One year	Sale and purchase of Goods and Services	25.04.2025
Affiance Advertisement	Partner are the director in the company	Slot Telecast Charges	One year	Slot Telecast Charges	25.04.2025
Ajooni Life Sciences Pvt Ltd	Subsidiary Company	Sale and purchase of Goods and Services	One year	sale and purchase of Goods and Services Marketing and Promotion expenses	25.04.2025
Ajooni Life Sciences Pvt Ltd	Subsidiary Company	Purchase of Fixed Assets	One year	Purchase of Fixed Assets	30.12.2025
Puhzaz Studio Pvt Ltd	Entity Under Significant Control	Sale and purchase of goods and services	One year	Sale of goods and services	25.04.2025
Paramjit Singh Chadha	Shareholder	Rent Paid	One year	Rent Paid	25.04.2025
Archana Chadha	Shareholder	Rent Paid	One year	Rent Paid	25.04.2025
Skinrange Vision Foundation	Related Entity	CSR Expense	One year	Donation	25.04.2025

Skinrange Addiction Killer Foundation	Related Entity	CSR Expense	One year	Donation	25.04.2025

All the transactions were entered by the Company in ordinary course of business and were in arm's length basis:

The Company has entered into contracts or arrangements with related parties as referred to in Section 188(1) of the Companies Act, 2013. However, all such transactions are entered into in the ordinary course of business and in the option of the Board all such transaction are at arm's length. Accordingly, the requisite approval(s) of the Board of Directors, the relevant Committee(s), and/or the Shareholders, as applicable, have been obtained in accordance with the provisions of the applicable law.

For and on Behalf of Board

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Ved Prakash
Managing Director
DIN: 08591808
F-223 3rd Floor, Rishi Nagar
Rani Bagh, North West Delhi,
Saraswati Vihar, Delhi -11003

For and on Behalf of Board

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Sanjay Kumar
Director
DIN: 08218434
S/O Ram Lal, C 1/10 Ground Floor
Bhagwati Garden Extention,
Near Dwarka Mor, Uttam Nagar, Mohan Garden, West Delhi, Delhi - 110059

ANNEXURE – E

PARTICULARS OF EMPLOYEE

Information required under Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016

a. **The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year under review and the percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year under review:**

Name of the Director	Designation	Ratio of remuneration of each Director to median remuneration of employees	% increase in remuneration in FY 2025-2026
Ved Prakash	Managing Director	13.49 : 01	-
Sanjay Kumar	Director	05.07 : 01	-
Pranav Singh Chadha	Director	06.52 : 01	24.77%
Simrati Kaur	Director	10.14 : 01	37.22%
Richa Takkar	Non-Executive Director	0.45 : 01	-
Ranjeet Kumar Verma	Independent Director	0.45 : 01	-
Manoj Kumar Verma	Independent Director	0.45 : 01	-
Steve Austin Pereira	Independent Director	0.45 : 01	-
Devender Kumar Arora	Chief Financial Officer	6.09 : 01	-
Sonal Seth	Company Secretary	3.07 :01	-

Median remuneration of all the employees of the Company for the financial year 2025-2026 is Rs. 2,76,000/-

b. **The percentage increase/decrease in the median remuneration of employees in the financial year under review:**

There is no comparable increase in the median remuneration during the financial year under review.

c. **The number of permanent employees on the rolls of company as on 31st March 2026:** 617 employees

d. **Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:**

Percentile Increase for Employees other than Managerial Personnel: N.A.
Percentile Increase for Managerial Personnel: N.A.

e. **Affirmation that the remuneration is as per the remuneration policy of the company.**

Pursuant to Rule 5(1)(xii) of the Companies (Appointment and Remuneration of Managerial Personnel)Rules, 2014, it is affirmed that the remuneration paid to the Directors, KMPs, Senior Management and other employees of the Company is as per the Remuneration Policy of the Company.

f. **The names of the top ten employees in terms of remuneration drawn is as provided hereunder**

Details of the top ten employees in terms of remuneration drawn from the period 1st April 2025 to 31st March 2026:

Names of employees who are in receipt of aggregate remuneration of not less than rupees one crore and two lakh during the FY2025- 2026 or not less than rupees eight lakh and fifty-thousand per month (if employed for part of the FY2025 -2026): There was no such employee in the company who were in receipt of the remuneration exceeding rupees one crore and two lakh during the FY2025- 2026 exceeding rupees eight lakh and fifty-thousand per month (if employed for part of the FY2025 -2026).

For and on Behalf of Board

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Ved Prakash
Managing Director
DIN: 08591808
F-223 3rd Floor, Rishi Nagar
Rani Bagh, North West Delhi,
Saraswati Vihar, Delhi -11003

For and on Behalf of Board

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Sanjay Kumar
Director
DIN: 08218434
S/O Ram Lal, C 1/10 Ground Floor
Bhagwati Garden Extention,
Near Dwarka Mor, Uttam Nagar, Mohan Garden, West Delhi, Delhi - 110059

ANNEXURE – F

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY

1. Brief outline on CSR Policy of the Company.

The Company, through its Corporate Social Responsibility initiatives, shall strive to enrich the quality of life in different segments of the society.

During the financial year ended March 31, 2026, the Company incurred CSR contribution of INR 22,50,935/- (Rupees Twenty Two Lakhs Fifty Thousand Nine Hundred and Thirty Five Only). The CSR initiatives of the Company were under the area(s) like Daily Feeding Program, tree plantation drive and promoting education and social welfare activities.

2. Composition of CSR Committee: Not Applicable as Expenditure below 50 Lakhs

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. www.satkartar.in

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report): Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	2024-2025	1,02,045	1,02,045

6. Average net profit of the company as per section 135(5): INR 8,39,62,180/-

7. (a) Two percent of average net profit of the company as per section 135(5): INR 16,79,244/-
(b) Surplus arising out of the CSR projects or programmes or activities of the previous FY:NIL
(c) Amount required to be set off for the financial year, if any: 1,02,045/-
(d) Total CSR obligation for the financial year (7a+7b-7c): INR 15,77,199/-

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
22,50,935/-	-	-	-	-	-

(b) Details of CSR amount spent against ongoing projects for the financial year:

1	2	3	4	5		6	7	8	9	10	11	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State.	District.						Name	CSR Registration number.
-	-	-	-	-		-	-	-	-	-	-	-

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

1	2	3	4	5	6	7	8	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
							Name.	CSR registration number.
1	Tree Plantation Drive in Delhi-NCR	Item (iv)	Yes	Delhi	10,00,000	No	Yes	CSR00079071

2	Daily Feeding Program	Item (i)	Yes	Delhi	10,00,935	No	Yes	CSR000 21918.
3	Promoting Education	Item (ii)	Yes	Delhi	2,00,000	No	Yes	CSR000 38360
4	Addiction Killer Programme	Item (i)	Yes	Delhi	50,000	No	Yes	CSR000 68805

(d) Amount spent in Administrative Overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: NIL

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): INR 22,50,935/-

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	16,79,244/-
(ii)	Total amount spent for the Financial Year	22,50,935/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	5,71,691/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	6,73,736.00

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
-	-	-	-	-	-	-	-

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

1	2	3	4	5	6	7	8	9
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
-	-	-	-	-	-	-	-	-

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details).

(a) Date of creation or acquisition of the capital asset(s): NIL

(b) Amount of CSR spent for creation or acquisition of capital asset: NIL

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc: NIL

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): NIL

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): Not Applicable

For and on Behalf of Board

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Ved Prakash
Managing Director
DIN: 08591808
F-223 3rd Floor, Rishi Nagar
Rani Bagh, North West Delhi,
Saraswati Vihar, Delhi -11003

Place:-New Delhi
Date:- 31.07.2026

For and on Behalf of Board

For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sd/-
Sanjay Kumar
Director
DIN: 08218434
S/O Ram Lal, C 1/10 Ground Floor
Bhagwati Garden Extention,
Near Dwarka Mor, Uttam Nagar, Mohan Garden, West Delhi, Delhi - 110059

INDEPENDENT AUDITOR'S REPORT

THE MEMBERS OF
SAT KARTAR LIFE LIMITED
(Formerly Known As Sat Kartar Shopping Limited)

I. Report on the Audit of the Financial Statements

1. Opinion

A. We have audited the accompanying Financial Statements of SAT KARTAR LIFE LIMITED (Formerly Known As Sat Kartar Shopping Limited) ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Cash Flow statement for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit/loss for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities 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 independence 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Key Audit Matter(s)
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements, and in forming our opinion thereon, and we do not provide a separate opinion on these matters

3. Other Information - Board of Directors' Report

A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinions on the financial statements, does not cover the Board Report and we do not express any form of assurance conclusion thereon.

B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report 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, in this Board Report, we are required to report that fact. We have nothing to report in this regard.

4. Management's Responsibility for the Financial Statements

A. 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 and financial performance of the Company in accordance with the 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

B. 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
The Board of Directors are responsible for overseeing the Company's financial reporting process.

5. Auditor's Responsibilities for the Audit of the Financial Statements

A. 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.

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

i. Identify and assess the risks of material misstatement of the standalone 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.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv. 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 Financial Statements or, if such disclosures are in adequate, 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

v. 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

C. 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.

D. 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.

E. 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

II. 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 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 AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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 over financial reporting 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 over financial reporting.

G. 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 litigations on its financial position in its Financial Statements.
   ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
   iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

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" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Nidhi Bansal & Co.
Chartered Accountants

Sd/-
(Varun Gupta)
(Partner)
Membership No.503070
Audit Firm Reg. No. 022073N
Amber tower, Commercial
Complex Azadpur Delhi 110033
UDIN- 26503070RCCCQK9827

Dated:05.05.2026
Place: New Delhi

Annexure A to the Independent Auditor’s Report

Report on the Internal Financial Controls over Financial Reporting under clause (i) of the Sub-section 3 of the Section 143 of the Companies Act, 2013 (‘The Act’)

In conjunction with our audit of the standalone financial statements of **SAT KARTAR LIFE LIMITED (formerly known as Sat Kartar Shopping Limited)** ("the Company") as at and for the year ended **31st March 2026**, we have audited the internal financial controls over financial reporting of the Company as of that date.

Management’s Responsibility for Internal Financial Controls

The Respective Board of Directors of the Holding Company and its subsidiary are responsible for establishing and maintaining internal financial controls 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 the Institute of Chartered Accountants of India (‘ICAI’). 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 over financial reporting 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 Act, to the extent applicable to an Audit of Internal Financial Controls. These standards and 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 over financial reporting 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 system over financial reporting and their operating effectiveness.

Our Audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 Judgment, including the assessment of the risk of material misstatement of the financial 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 and the company’s internal financial control system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company’s internal financial control over financial reporting 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 over financial reporting includes these 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 authorization of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company’s assets that could have a material effect on the financial statements.

Inherent Limitation of Internal Financial Controls over Financial Reporting

Because of the inherent limitation of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting 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, the Holding Company, has in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, 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 the ICAI.

For Nidhi Bansal & Co.
Chartered Accountants

Sd/-
(Varun Gupta)
(Partner)
Membership No.503070
Audit Firm Reg. No. 022073N
Amber tower, Commercial
Complex Azadpur Delhi 110033
UDIN- 26503070RCCCQK9827

Date : 05.05.2026
Place : Delhi

ANNEXURE TO THE AUDITORS' REPORT

(Referred to in our Audit Report of even date to the Members **SAT KARTAR LIFE LIMITED** ***(Formerly Known As Sat Kartar Shopping Limited)*** on the Accounts for the period ended on 31st March, 2026)

(i) (a)

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

(B) Based on the information and explanations given to us and on the basis of our examination of the records of the Company, we note that the Company has capitalized expenditure incurred on an advertisement film shoot during the year as an intangible asset. In our opinion, the recognition is in accordance with the applicable accounting standard and the Company's policy, considering the expected future economic benefits. The Company is maintaining proper records showing full particulars of the intangible asset.

(i) (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 has a regular programmed of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programmed, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(i) (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

(i) (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(i) (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any Benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder

(ii) (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records of inventory.

(ii) (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 has not borrowed any working capital limits/ Loans more than Rs. 5 crores from any banks.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, The company has granted Unsecured Loans to its subsidiary during the year

(iii) (a) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has granted loans to subsidiaries

Name of the Party	Amount of Loan In lacs
Plantomed Neutraceuticals Private Limited	92.21
Ajooni Life Sciences Private Limited	112.92

The aggregate amount of loans granted during the year to the above-mentioned related parties amounted to Rs. 205.13.

(iii) (b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that the terms and conditions of the loans given are, prima facie, not prejudicial to the interest of the Company.

(iii) (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, the repayment of principal and payment of interest has not been stipulated and the loans are repayable on demand. Accordingly, we are unable to comment on the regularity of repayment of principal and payment of interest.

(iii) (d) Since the terms of repayment have not been stipulated and the loans are repayable on demand, the question of reporting any amount overdue for more than ninety days does not arise.

(iii) (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the over dues of existing loans given to the same party.

(iii) (f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, The Company has granted loans aggregating to Rs. 205.13 lakhs to its subsidiaries which are repayable on demand and/or without specifying any terms or period of repayment

(iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.

(vii) (a) The Company does not have liability in respect of Sales tax, Service tax, Duty of excise and Value added tax, GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues during the year.

(vii) (b) According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes except the Following :-

Name of Statute	Nature of Dues	Amount (Rs.)	Period to which Amount Relates	Forum where Dispute is Pending
Income-tax Act, 1961	Income-tax Demand	₹4,91,530 (plus applicable interest)	AY 2018-19	CPC / Appropriate Income-tax Authority
Income-tax Act, 1961	Income-tax Demand	₹2,06,260 (plus applicable interest)	AY 2022-23	CPC / Appropriate Income-tax Authority
Income-tax Act, 1961	Income-tax Demand	₹33,460	AY 2024-25	CPC / Appropriate Income-tax Authority

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year

(ix) (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has obtained borrowings from banks and Non-Banking Financial Companies (NBFCs) during the year. The Company has generally been regular in repayment of principal and payment of interest to the lenders and no default was outstanding as at the balance sheet date.

(ix) (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 has not been declared a willful defaulter by any bank or financial institution or government or government authority.

(ix) (c) According to the information and explanations given to us by the management, the Company utilized term loans were applied for the purpose for which the loans were obtained.

(ix) (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.

(ix) (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(x) (a) The Company had raised funds through an Initial Public Offer (IPO) during the previous year ended March 31, 2025. Based on our examination of the records of the Company and according to the information and explanations given to us, the proceeds of the IPO have been utilized for the purposes for which they were raised, except for the amount remaining unutilized as at March 31, 2026, which has been invested/deposited in accordance with the objects stated in the offer document and the requirements of applicable laws and regulations.

Details of utilization of IPO proceeds are as follows:

Particulars	Amount
Total IPO Proceeds Raised	33.80 Crores
Amount Utilized up to 31.03.2026	22.33 Crores
Amount Unutilized as at 31.03.2026	11.47 Crores

The unutilized balance of IPO proceeds has been kept in fixed deposits/current accounts/monitoring account with scheduled banks and is pending utilization for the objects stated in the Prospectus

(x) (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 has not made any private placement of shares or fully or partly convertible debentures during the year. Accordingly, the provisions of section 42 and section 62 of the Companies Act, 2013 are not applicable to the Company.

(x) (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not issued any bonus shares during the year. Accordingly, the provisions relating to issue of bonus shares under the Companies Act, 2013 are not applicable to the Company.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit

(xi) (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(xi) (c) No whistle blower complaints has received by the Company during the year Hence no further reporting is required.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.

(xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(xiv) (b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(xvi) (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934; Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(xvi) (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(xvi) (d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable

(xix) According to the information and explanations given to us and 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, 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 that the 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) According to the information and explanations given to us and based on our examination of the records of the Company, there is no unspent amount required to be transferred to a Fund specified in Schedule VII or to a special account in compliance with Section 135(6) of the Companies Act, 2013. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For Nidhi Bansal & Co.
Chartered Accountants

Sd/-
(Varun Gupta)
(Partner)
Membership No.503070
Audit Firm Reg. No. 022073N
Amber tower, Commercial
Complex Azadpur Delhi 110033
UDIN- 26503070RCCCQK9827

Dated:05.05.2026
Place: New Delhi


SK
Vajra 44
BANAYE
SEHATMAND, FIT AUR SHAKTISHAALI
AYURVEDIC SUPERFOOD
20 HERBS
Pure Herbs for
Lasting Wellness.

Sat Kartar Life Limited (Standalone)
(formerly known as Sat Kartar Shopping Limited)
Regd. Off. : 603 6TH FLOOR, MERCANTILE HOUSE, K G MARG, CONNAUGHT PLACE, DELHI-110001
CIN : L52590DL2012PLC238241

Balance Sheet as at 31.03.2026

(₹ in Lakhs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES :-			
Shareholder's Funds			
Share Capital	2	1,574.49	1,574.49
Reserves and Surplus	3	5,191.26	3,575.57
Non-Current Liabilities			
Long Term Borrowings	4	160.35	198.57
Current Liabilities			
Short Term Borrowings	5	78.67	393.34
Trade Payables	6		
Total outstanding dues of Micro & Small Enterprises		154.45	127.91
Total outstanding dues other than Micro & Small Enterprises		955.74	290.07
Other Current Liablities	7	200.27	220.44
Short Term Provisions	8	103.15	101.88
Total		**8,418.39**	**6,482.27**
II. ASSETS :-			
Non-Current Assets			
Property,Plant and Equipment.	9	1,050.50	592.08
Capital Work-in-Progress - Software		78.08	28.02
Non-Current Investment	10	144.78	81.72
Long Term Loans and Advances	11	207.24	135.09
Deferred Tax Assets	12	71.21	71.02
Current Assets			
Current Investment		-	-
Trade Receivables	13	1,386.35	597.83
Inventory in Hand		978.33	456.03
Cash and Cash Equivalents	14	2,140.72	3,069.96
Short Term Loans and Advances	15	784.63	647.68
Other Current Assets	16	1,576.55	802.83
Total		**8,418.39**	**6,482.27**

The accompanying Notes form Integral Part of the Financial Statements

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

M9 Instant Hair Colour Shampoo

Sat Kartar Life Limited
(formerly known as Sat Kartar Shopping Limited)
Regd. Off. : 603 6TH FLOOR, MERCANTILE HOUSE, K G MARG, CONNAUGHT PLACE, DELHI-110001
CIN : L52590DL2012PLC238241

Statement of Profit & Loss for the Period ended on 31st March,2026 **(₹ in Lakhs)**

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. Revenue from Operations	17	19,383.86	16,292.13
Less: Excise Duty		-	-
		19,383.86	16,292.13
II. Other Incomes	18	242.18	76.23
III. Total Revenue (I + II)		19,626.04	16,368.36
IV. Expenses:			
Cost of Material Sold	19	1,384.14	899.99
Employee Benefit Expenses	20	2,251.95	2,760.13
Finance Costs	21	51.33	53.94
Other Expenses	22	13,273.48	11,209.12
Depreciation and Amortization Expenses	9	330.75	130.12
Total		17,291.64	15,053.31
V. Profit before Exceptional and Extraordinary Items and Tax (III - IV)		2,334.40	1,315.05
VI. Exceptional Items - Prior Period Items		-	-
VII. Profit before Extraordinary Items and Tax (V - VI)		2,334.40	1,315.05
VIII. Extra Ordinary Items- Change in Depreciation Policy			
IX. Profit before Tax (VII - VIII)		2,334.40	1,315.05
X. Tax Expense:			
(1) Current tax		595.66	352.69
(2) Deferred Tax Asset		(0.19)	(19.13)
(3) Tax Adjustment for earlier years		13.06	
XI. Profit/ (Loss) for the period from Continuing Operations (IX - X)		1,725.87	981.50
XII Profit/ (Loss) for the Period (XI + XIV)		1,725.87	981.50
XIII. Earnings Per Equity Share	23		
(1) Basic		10.96	7.37
(2) Diluted		10.96	7.37

The accompanying Notes form Integral Part of the Financial Statements

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Notes to Accounts to Financial Statements

2 Share Capital :-	31st March, 2026	31st March, 2025
(a) Authorised Capital 2,50,00,000 (1,80,00,000) Equity Share Of Rs. 10/- Each	2,500.00	1,800.00
(b) Issued, Subscribed and Paid up Capital 1,57,44,876 Equity Shares of Rs. 10/- Each, Fully Paid up (P. Y.1,57,44,876 Equity Shares of Rs. 10/- Each, Fully Paid up)	1,574.49	1,574.49
	1,574.49	1,574.49

a) During the FY 2024-25 , on May 16,2024 company has issued 93,019 Equity Shares of Rs 10/- per share at a Premiun of Rs 205 per share
b) During the FY 2024-25 on June 20, 2024 company has issued 86,79,057 Equity shares of Rs 10/- as Bonus Shares to the existing shareholders
C) The Company issued 41,72,800 Equity shares of Rs 10/- per share at a Premium of Rs 71 per shares through SME IPO

	31st March,2026		31st March,2025	
	No.	Amt	No.	Amt
(c) Reconciliation of the number of shares:-				
Equity shares at the beginning of the year Rs. 10/- Each	15,744,876	1,574.49	2,800,000	280.00
Issue of Equity Shares (Private Placement)			93,019	9.30
Issue of Bonus Shares			8,679,057	867.91
Issue of Equity Shares (IPO)			4,172,800	417.28
Equity shares at the end of the Period	15,744,876	1,574.49	15,744,876	1,574.49

(d) Terms/Rights attached to equity shares :-

The company has only one class of Equity Shares having par value of Rs. 10/- per Share Each holder of equity is entitled to one vote per share

(e) Rights, preferences and restrictions attached to shares

The Company has one class of equity shares having a par value of 10 each. Each shareholder is eligible for one vote per share held and carry a right to dividend. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding

(f) Details of shareholders holding having more then 5% shares :-

	31st March,2026			31st March,2025		
	No.	Amt	% of Holding	No.	Amt	% of Holding
Equity shares of Rs. 10/- each (P.Y. Rs. 10/- Each)						
1. Ajooni Wellness Private Ltd	5,712,000	571.20	36.28%	5,712,000	571.20	36.28%
2. Manprit Singh Chadha	3,721,340	372.13	23.64%	3,300,320	330.03	20.96%
Total	9,433,340	943.33	59.92%	9,012,320	901.23	57.24%

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

Particulars	As at 31st March, 2026	As at 31st March, 2025
3 **Reserve and Surplus:-**		
(a)Securities Premium		
As per last Balance Sheet	0.30	0.30
Add :- Premium received on issue of shares	2,612.56	3,153.38
Less :- Issue of Bonus shares	-	(190.99)
Less/Add :- IPO Expenses /IPO Expenses Reversal	0.04	(349.83)
Closing Balance	2,612.89	2,612.86
(b)Surplus i.e. Balance in the Statement of Profit & Loss		
As per last Balance Sheet	962.71	663.03
Add:- Profit during the year	1,725.87	981.50
Less:-Bonus Shares Issued during the year	-	(676.92)
Less:-Dividend Paid	(110.21)	(4.90)
	2,578.37	962.71
Total Reserve and Surplus	5,191.26	3,575.57
4 **Long Term Borrowings:-**		
From Bank (Secured against relevant Asset):		
Loans from Various Banks & NBFC	160.35	198.57
	160.35	198.57
5 **Short Term Borrowings:-**		
From Bank:-		
Bank OD from NBFC	-	309.28
Loans from Various Banks repayable within one Year	78.67	84.06
	78.67	393.34
6 **Trade Payables :-**		
Sundry Creditors Outstanding	1,110.20	417.98
MSME	154.45	127.91
0-6 Months	154.45	127.91
6-12 Months		-
1-2 Years		-
2-3 Years		-
Above 3 Years		-
Others	955.74	290.07
0-6 Months	953.45	255.68
6-12 Months	2.29	-
1-2 Years		34.40
2-3 Years		-
Above 3 Years		-
	1,110.20	417.98

7 Other Current Liabilities & Provisions:-		
Duties & Taxes:		
EPF Payable	4.04	6.60
ESI Payable	0.43	1.41
Sales Tax Receivable	(0.26)	(0.26)
TDS Payable	28.97	27.29
	33.18	35.04
Advance from Customer:-	-	-
	-	-
Expenses Payable		
Staff Salary Payable	151.99	158.98
Bonus payable	7.92	14.90
Other Payable	0.26	0.25
Dividend Payable	0.03	-
Audit Fees Payable	2.25	1.80
Professional Expenses Payable	1.73	
Postage & courier payable	2.91	9.48
	167.08	185.41
	200.27	220.44
8 Short Term Provisions:-		
Provision for Gratuity	85.73	75.36
Provision for Income Tax (Net of TDS)	17.42	26.52
	103.15	101.88
9 Fixed Assets (Tangible):-		
Gross Block	1,064.74	654.69
Addition During the year	874.77	490.42
TOTAL	1,939.51	1,145.11
Less :- Deletion	250.00	80.38
Total	1,689.51	1,064.74
Less: P.Y. Depreciation	472.66	385.66
Less:- Dep. During the year	330.75	130.12
Less:- Adjustment due to Deletion	(164.39)	(43.13)
Net Block	1,050.50	592.08
10 Non Current Investments :-		
Investment in Unquoted shares of subsidiaries:-		
Plantomed Neutraceuticals Pvt Ltd	86.73	29.28
34663(2568) Shares of Rs 10 each		
Ajooni Life Sciences Pvt Ltd	4.80	-
10000(NIL) Shares of Rs 10 each		
Sat Kartar Ocean Private Limited	0.81	-
8100 (NIL) Shares of Rs 10 each		
Investment in Properties		
Old Rajendera Nagar Delhi	52.45	52.45
	144.78	81.72

11	**Long Term Loans and Advances:-**		
	Security Deposit	207.24	135.09
		207.24	135.09
12	**Net Deferred Tax Assets / (Liability) :-**		
	Deferred tax assets on :-		
	Fixed Assets		
	WDV as per companies act	1,050.50	592.08
	WDV as per income tax act	1,247.69	798.88
	Provision for Gratuity	85.73	75.36
	Gross deferred tax asset (A)	71.21	71.02
	Deferred tax liability on :-		
	Opening Deffered Tax Assets	71.02	51.89
	Net deferred tax assets/(liability)	0.19	19.13
13	**Trade Receivable :-**		
	Sundry Debtors Outstanding		
	• 0-6 Months	1,385.86	597.31
	• 6-12 Months		0.53
	• 1-2 Years	0.49	-
	• 2-3 Years		-
	• Above 3 Years		-
		1,386.35	597.83
14	**Cash and Bank Balances:-**		
	Cash & Cash Equivalents		
	Cash in Hand	27.43	8.80
	Imprest Account	3.04	2.02
	ICICI Current A/c 164205000033	0.51	0.68
	ICICI Bank Private Placement 034305005386		0.49
	ICICI IPO Current A/c - 164205000709	4.79	1.42
	HDFC Bank-13867630000091	102.73	1.10
	ICICI Bank Current Account 1642050000410	322.27	444.04
	ICICI Bank 135205001011	89.50	2.59
	State Bank Of India - 205	50.73	17.29
	State Bank Of India - 79742	89.42	41.92
	ICICI Bank A/c - 135205001642	1.82	1.15
	Balance with NBFC OD Account	0.19	0.02
	Dividend A/c	0.03	
	Fixed Deposits with Bank including accured interest	1,448.26	2,548.46
		2,140.72	3,069.96
15	**Short Term Loans and Advances:-**		
	Short Term advances to Parties	532.22	236.54
	Short Term advances to Related Parties	174.09	320.60
	Advance to staff	78.33	90.54
		784.63	647.68

16	**Other Current Assets:-**		
	Pre-paid expenses	293.38	275.20
	Gst Input receivables	690.72	108.41
	TDS Receivable	-	2.46
	Advance to Vendors	592.45	416.77
		1,576.55	802.83
17	**Revenue from Operations:-**		
	Sales of Goods	19,140.44	16,290.09
	Sale of Services	243.42	2.04
		19,383.86	16,292.13
18	**Other Income:-**		
	Discount Received	1.87	0.46
	Interest Received	124.53	37.93
	Profit on sale of Fixed Assets	106.03	(0.05)
	Misc. Income	9.75	30.31
	Profit on sale of investment		7.59
		242.18	76.23
19	**Cost of Material Sold:-**		
	Opening Stock	456.03	56.25
	Add :Purchases	1,906.44	1,299.77
	Less: Closing Stock	978.33	456.03
	Cost Of Purchases	1,384.14	899.99
20	**Employee Benefit Expenses:-**		
	Salary	1,923.42	2,188.17
	Director Remuneration	97.98	87.38
	Director Remuneration (Sitting Fee)	4.80	4.30
	Staff Welfare Exp	106.91	104.91
	Provision for Gratuity	10.37	75.36
	Bonus and Freelance charges	7.92	14.90
	Employer's Contribution to EPF	25.73	32.83
	Employers Cont. to ESI	5.59	10.78
	Incentives to Employee	60.14	230.10
	Other Expenses	9.10	11.41
		2,251.95	2,760.13
21	**Finance Cost:-**		
	Bank Charges	14.76	3.25
	Interest on Loan	0.69	27.11
	Interest on Car Loan	24.41	15.63
	Loan Processing Fees	1.19	4.54
	Interest on OD	5.77	
	Other Charges	4.50	3.41
		51.33	53.94

22	**Other Expenses:-**		
	Advertisement Charges	8,271.71	7,604.96
	Audit Fee	2.50	3.65
	Bad Debts Written off	-	2.10
	Business Promotion	33.57	36.37
	Commission & Brokerage	2,004.78	151.45
	Communication Expenses	163.45	121.81
	Conveyance Exp	45.35	160.51
	Courier Charges	759.69	697.66
	CSR Expense	22.51	10.00
	Donation	2.60	0.21
	Electricity Charges	178.60	183.22
	Fees & Taxes	8.30	10.98
	Freight & Cartage	8.08	1.49
	House Keeping Expenses	64.40	84.02
	Insurance Expenses	11.19	11.11
	Internet Expenses	50.24	29.97
	Legal Professional Charges	50.39	64.29
	Office Expenses	75.24	58.70
	Other Exp	72.06	58.23
	Packing Material	90.18	87.58
	Printing & Stationery Exp	76.65	54.92
	Rent on Plant and Machinery	290.48	218.37
	Rent on Land and Building	771.69	656.90
	Repair & Maintenance	111.61	122.32
	Retainership Charges	40.43	688.59
	ROC Filling Fees	6.83	0.60
	Short & Excess	(0.01)	0.04
	Software Exp	6.55	19.66
	Traveling Expenses	32.40	50.92
	Water Charges	22.01	18.48
		13,273.48	11,209.12
23	**Earning Per Share (As per AS-20):-**		
	Profit After Tax	1,725.87	981.50
	Profit after tax attributable to ordinary shareholders	1,725.87	981.50
	No. of ordinary Shares	157.45	157.45
	Nominal Value of ordinary Shares	10.00	10.00
	Basic Earning Per Share	10.96	7.37
	Diluted Earning Per Share	10.96	7.37
24	**Net Deferred Tax Assets / (Liability) :-**		
	Deferred tax assets on :-		
	Fixed Assets & Provision for Gratuity	71.21	71.02
	Gross deferred tax asset (A)	71.21	71.02
	Deferred tax liability on :-	-	-
	Opening Deferred Tax Assets		
	Net deferred tax assets/(liability)	71.21	71.02

25 The Auditor Remuneration for the year for Statutory and Tax Audit and other professional charges :

	Audit Fees	Other Charges
FY 2025-26	2.50	-
F.Y. 2024-25	3.65	-

26 Previous year's figures have been rearranged/regrouped wherever necessary to make them comparable with current figures

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

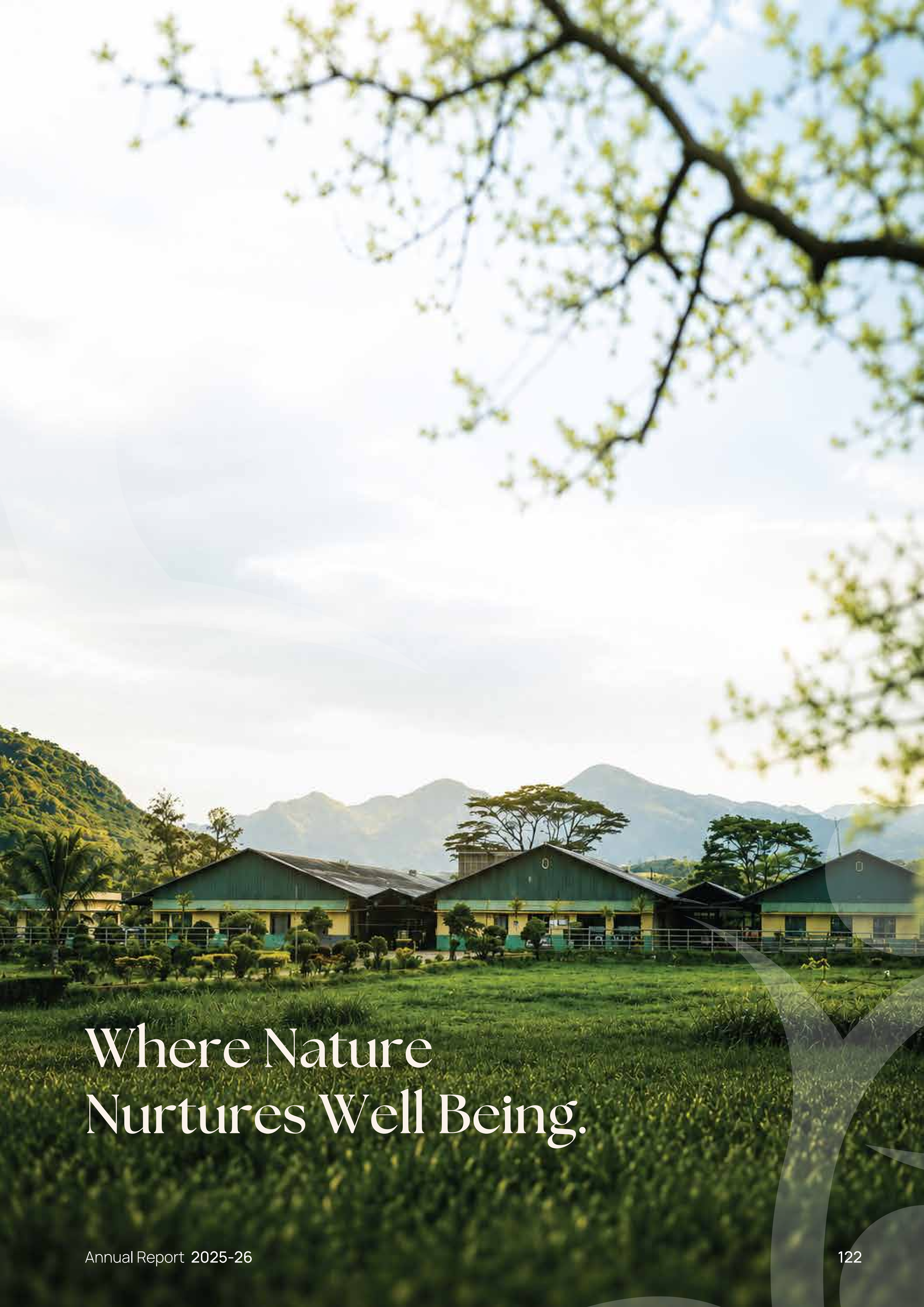
SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434



Where Nature Nurtures Well Being.

Sat Kartar Life Limited (Standalone)

Regd. Off. : 603 6TH FLOOR, MERCANTILE HOUSE, K G MARG, CONNAUGHT PLACE, DELHI-110001
CIN : L52590DL2012PLC238241
Cash Flow Statement for the year ended 31st March,2026

Paticulars	31st March,2026		31st March,2025	
	Amt	Amt	Amt	Amt
Operating Activity:-				
Net Profit Before Tax		2,334.40		1,315.05
Adjustment For				
• Amt Written off	-		2.10	
• Finance cost	51.33		53.94	
• Depreciation	330.75		130.12	
• Profit / Loss on sale of Fixed assets / Investment	(106.03)		(7.54)	
• Provision for Gratuity	10.37		75.36	
• Interest received	(124.53)		(37.93)	
		161.89		216.05
Operating Profit Before Working Capital Change		2,496.29		1,531.11
Changes in working capital:-				
(Increase)/Decrease in Inventories	(522.30)		(399.78)	
(Increase)/Decrease in Trade receivables	(788.51)		(368.91)	
(Increase)/Decrease in Current Investment	-		2.10	
(Increase)/Decrease in Short Term Loans and Advances	(136.95)		(263.12)	
(Increase)/Decrease in other Current Assets	(773.72)		(425.24)	
Increase/(Decrease) in Trade Payable	692.22		(169.02)	
Increase/(Decrease) in short Term Borrowings	(314.67)		267.42	
Increase/(Decrease) in Other Current Liabilities	(20.14)	(1,864.07)	(355.07)	(1,711.63)
Cash generated from Operation		632.22		(180.52)
Income Tax / (Refund)		617.82		326.17
Net Cash from Operating Activity	(A)	14.39	(A)	(506.69)
Investing activity:-				
Increase / (Decrease) in Fixed Assets	(924.84)		(518.44)	
Sale of Fixed Assets	191.64		37.20	
Purchase of Investments	(63.06)		464.05	
Cash advances and loans made to other parties	(72.15)	(868.42)	(13.74)	(30.93)
Net Cash from Investing Activity	(B)	(868.42)	(B)	(30.93)
Financing Activities:-				
Interest received	124.53		37.93	
Finance cost	(51.33)		(53.94)	
Taken of Long Term Borrowings	(38.21)		146.50	
Proceeds from Issue of share capital (Net of exp)			3,230.13	
Dividend Paid	(110.21)	(75.22)	(4.90)	3,355.71

Paticulars	31st March,2026		31st March,2025	
	Amt	Amt	Amt	Amt
Net Cash from Financing Activity	(C)	(75.22)	(C)	3,355.71
Net (Increase /(Decrease) in A, B & C) in Cash & Cash Equivalents		(929.25)		2,818.09
Opening Cash & Cash Equivalents		3,069.96		251.88
Closing Cash & Cash Equivalents		2,140.72		3,069.96
• Comprises				-
• Cash in hand		30.47		10.82
• Cheques in hand		-		-
• Balance with Banks		661.96		510.68
Fixed Deposit		1,448.26		2,548.46
		(929.25)		2,818.09

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

Calculation of Depreciation During the previous Year:-

Details	Opening Balance as on 01.4.2024	Addition during the year	Sale out during the year	Dep. On new assets	Dep. On old assets	Total Dep	Closing Balance as on 31.03.2025
Computer & Accessories:-							
				-		-	-
Computer accessories	3.68	2.65		0.75	0.96	1.71	4.62
Laptop	6.20				3.76	3.76	2.45
Printer (Tamil Nadu)		0.18		0.10		0.10	0.08
Printers	1.80	0.53		0.17	1.10	1.27	1.05
Firewall		14.19		8.94		8.94	5.25
Projector		0.57		0.03		0.03	0.54
						-	-
	11.68	18.11	-	9.99	5.82	15.81	13.98
Office Equipment 1:-							
Camera	1.00				0.45	0.45	0.55
Television	0.49				0.22	0.22	0.27
Office Equipment	3.95	0.07		0.03	1.20	1.23	2.80
Mobile Phone	11.12	6.81		1.72	5.26	6.98	10.94
Micron System (Tamil Nadu)	3.81				1.72	1.72	2.09
	20.36	6.88	-	1.75	8.84	10.59	16.65
Furniture & Fixture:-							
Furniture	1.15	3.14		0.62	0.30	0.92	3.37
Sofa	0	0.09		0.0013	0.05	0.05	0
Chair	2.13				0.55	0.55	1.58
	3.49	3.22	-	0.63	0.90	1.53	5.18
Electric Installation:-	-						-
Air Conditioner	0.13	0.87		0.20	0.03	0.23	0.77
UPS batteries	1.00	0.40		0.05	0.26	0.31	1.09
Microwave	0.33	0.15		0.009	0.09	0.09	0.38
Freeze	0.12	1.03		0.21	0.03	0.24	0.91
Other electric installation	0.05				0.01	0.01	0.04
Biometric machine		1.05		0.21		0.21	0.85
	1.63	3.50	-	0.67	0.42	1.09	4.04

Motor Car:-							
Car-ELite I-20	2.97		2.87		0.10	0.10	(0.00)
Car Verna	3.29				1.03	1.03	2.26
Hundai 1 Venue	2.33				0.73	0.73	1.61
Hundai 1 Venue	2.33				0.73	0.73	1.61
CLA 200	8.51				2.66	2.66	5.85
Land Cruiser	44.26		34.38		9.88	9.88	-
Rolls Royce	127.21				39.73	39.73	87.48
Scooty Activa 5G	0.08				0.03	0.03	0.06
XUV 3XO		15.54		1.61		1.61	13.93
XUV 700		25.68		3.54		3.54	22.14
Car 19				16.90		16.90	191.02
Car 13	13.18	207.92			4.12	4.12	9.06
Wagon R	4.82				1.51	1.51	3.32
Swift Dzire -2	1.42				0.44	0.44	0.98
Vento Car-1	2.01				0.63	0.63	1.38
	-					-	-
	212	249	37	22	62	84	340.68
Intangible Assets:-							
Advertisement film							
Software	19.45	204.85		3.11		3.11	201.74
		4.73		2.86	11.52	14.38	9.80
	19.45	209.57	-	5.97	11.52	17.48	211.55
Total	269.03	490.42	37.25	41.05	89.08	130.12	592.08
Application Development-WIP		28.02					28.02

Calculation of Depreciation During the Year:-

Details	Opening Balance as on 01.4.2025	Addition during the year	Sale out during the year	Dep. On new assets	Dep. On old assets	Total Dep	Closing Balance as on 31.03.2026
Computer & Accessories:-							
	-					-	-
Computer accessories	4.62	22.68		8.08	1.43	9.52	17.78
Laptop	2.45	4.48		1.64	1.18	2.82	4.10
Printer	0.08					-	0.08
Printers	1.05	2.10		0.44	0.63	1.07	2.08
Firewall	5.25				3.32	3.32	1.93
Projector	0.54				0.34	0.34	0.20
Server	-	2.04		0.41		0.41	1.63
	13.98	31.30	-	10.58	6.90	17.48	27.79
Office Equipment 1:-							
Camera	0.55	1.96		0.26	0.24	0.50	2.01
Television	0.27	2.91		0.19	0.11	0.30	2.88
Office Equipment	3.06	9.38		0.94	0.77	1.70	10.73
Mobile Phone	10.64	8.16		1.57	5.22	6.79	12.02
Micron System	2.09				0.94	0.94	1.15
Water Dispenser	0.04	0.38		0.02	0.02	0.04	0.37
Fire Equipment		1.05		0.12		0.12	0.94
	16.65	23.85	-	3.10	7.30	10.40	30.10
Furniture & Fixture:-							
Furniture	3.37	147.53		6.48	0.87	7.36	143.54
Sofa	0				0.06	0.06	0
Chair	1.58				0.41	0.41	1.17
	5.18	147.53	-	6.48	1.34	7.83	144.89
Electric Installation:-	-						-
Air Conditioner	0.77	8.71		0.12	0.20	0.32	9.16
UPS batteries	1.09	2.13		0.24	0.28	0.52	2.70
Microwave	0.38	0.38		0.02	0.10	0.12	0.64
Freeze	0.91	0.95		0.05	0.24	0.28	1.58
Other electric installation	0.04				0.01	0.01	0.03
Electrical Assets		42.73		2.34	0.22	2.34	40.39
Biometric machine	0.85					0.22	0.63
	4.04	54.91	-	2.78	0.82	3.83	55.12

Motor Car:-							
Car Verna	2.26				0.71	0.71	1.55
Hundai 1 Venue	1.61				0.50	0.50	1.10
Hundai 1 Venue	1.61				0.50	0.50	1.10
CLA 200	5.85				1.83	1.83	4.02
Land Cruiser	-					-	-
Rolls Royce	87.48		85.61		1.87	1.87	0.00
Scooty Activa 5G	0.06				0.02	0.02	0.04
XUV 3XO Car 18	13.93				4.35	4.35	9.58
XUV 700 Car 17	22.14				6.91	6.91	15.22
Car 19	191.02				59.66	59.66	131.36
Car 13	9.06				2.83	2.83	6.23
Wagon R	3.32				1.04	1.04	2.28
Swift Dzire -2	0.98				0.31	0.31	0.67
Vento Car-1	1.38				0.43	0.43	0.95
Car-21 Scorpion		25.24		3.05		3.05	22.20
Car-20 Thar Roxx		23.51		3.10		3.10	20.41
	-					-	-
	340.68	48.75	85.61	6.14	80.95	87.09	216.73
Plant & Machinery:-							
Hospital Equipment		21.88		0.11		0.11	21.77
Filling Machines Syringe		0.19		0.00		0.00	0.19
Filling Nozzles		0.02		0.00		0.00	0.02
Pipe		0.04		0.00		0.00	0.03
Silicon Molded sieves		0.03		0.00		0.00	0.03
Plant & Machinery		52.15		3.37		3.37	48.78
Weighing Machine Scale		0.28		0.01		0.01	0.27
	-	74.58	-	3.50	-	3.50	71.09
Building:-							
Building		9.74		0.23		0.23	9.51
Building Improvements		45.74		0.19		0.19	45.56
	-	55.48	0.00	0.42	0.00	0.42	55.06
Intangible Assets:-							
Advertisement film	201.74	407.85		56.98	127.42	184.40	425.20
Software	9.80	30.53		10.80	5.01	15.81	24.52
	211.55	438.38		67.78	132.43	200.21	449.72
			-				
Total	592.08	874.77	85.61	100.78	229.75	330.75	1,050.50
Application Development-WPI	28.02	50.07					78.08
Grand Total	620.10	924.84	85.61	100.78	229.75	330.75	1,128.58

27 Related Party Disclosure:-
As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

S.No.	Name of the Related Party	Relationship
1	Manprit Singh Chadha	Promoters/COO
2	Ajooni Wellness Private Limited	Corporate Promoter
3	Plantomed Neutraceuticals Private Limited	Entity Under Significant Control
4	Puhzaz Studio Pvt Ltd	Entity Under Significant Control
5	Affiance Advertising	Partner are the director in the company
6	Ved Prakash	Managing Director
7	Paramjit Singh Chadha	Shareholder
8	Abhishek Prakash	Relative of Managing Director
9	Sanjay Kumar	Director
10	Pranav Singh Chadha	Director
11	Simrati Kaur	Director
12	Ajooni Life Sciences Pvt Ltd	Entity Under Significant Control
13	Manoj Verma	Independent Director
14	Sunil Kumar Mehdiratta	Independent Director
15	Steve Austin Pereira	Independent Director
16	Ranjeet Kumar Verma	Independent Director
17	Richa Takkar	Non Executive Director
18	Archana Chadha	Shareholder
19	Himanshu Malik	Company Secretary
20	Sonal Seth	Company Secretary
21	Devender Kumar Arora	Chief Financial Officer
22	Kanika Takkar	Relative of Non Executive Director

Nature of Transactions with related party:-

a) Salary paid to Individual over which key management personnel & their relatives are able to exercise significant influence:-

S.No.	Name of Related party	Nature of Transaction	Amount
1	Manprit Singh Chadha	Salary Paid	96.00
2	Abhishek Prakash	Salary Paid	6.23
3	Sanjay Kumar	Salary Paid	13.99
4	Ved Prakash	Salary Paid	37.64
5	Pranav Singh Chadha	Salary Paid	18.00
6	Aryaman Singh Chadha	Salary Paid	7.03
7	Simrati Kaur	Salary Paid	28.35
8	Himanshu Malik	Salary Paid	3.31
9	Sonal Seth	Salary Paid	6.14
10	Devender Kumar Arora	Salary Paid	16.80
11	Kanika Takkar	Salary Paid	5.10
12	Manoj Verma	Sitting Fee	1.20
13	Sunil Kumar Mehdiratta	Sitting Fee	0.70
14	Richa Takkar	Sitting Fee	1.20
15	Steve Austin Pereira	Sitting Fee	1.20
16	Ranjeet Kumar Verma	Sitting Fee	0.50

b) Other Expenses paid to Individual or other enteties over which key management personnel & their relatives are able to exercise significant influence:-

S.No.	Name of Related party	Nature of Transaction	Amount
1	Affiance Advertising	Slot Telecast Charges	33.61
2	Ajooni Life Sciences Pvt Ltd	Purchase	22.33
3	Ajooni Life Sciences Pvt Ltd	Sale	19.68
4	Ajooni Life Sciences Pvt Ltd	Marketing & Promotion Expense	83.47
5	Ajooni Life Sciences Pvt Ltd	Rent Paid	0.25
6	Ajooni Life Sciences Pvt Ltd	Purchase of Fixed Assets	83.76
7	Puhzaz Studio Pvt Ltd	Advertisment Expense	3.02
8	Paramjit Singh Chadha	Rent	5.37
9	Archana Chadha	Rent	8.00
10	Plantomed Neutraceuticals Private Limited	Sale	12.10
11	Plantomed Neutraceuticals Private Limited	Marketing & Promotion Income	5.92
12	Plantomed Neutraceuticals Private Limited	Marketing & Promotion Expense	261.57
13	Plantomed Neutraceuticals Private Limited	Purchase of Products	0.05
14	Skinrange Vision Foundation	CSR Expense	2.00
15	Skinrange Addiction Killer Foundation	CSR Expense	0.50

28 Cryptocurrency:-

During the year company has not deal with the Cryptocurrency , hence further reporting is not required

Additional Regulatory Information

Disclosure of Ratios	Formula	Numerator	Denominator	31st March, 2026	31st March, 2025
a) Current ratio	"Current Assets/Current Liabilities"	Current Assets	Current Liabilities	4.60	4.92
b) Debt-Equity ratio	Total Debt/ Total Equity	Long Term Debt + Short Term Debt	Shareholder equity	0.10	0.13
c) Debt service coverage ratio	EBITDA/ (Principal + Interest)	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	8.60	1.88
d) Return on equity ratio	Profit after Tax/ Equity	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	1.10	0.62
e) Inventory turnover ratio	"Cost of Goods Sold/ Average Inventory"	Turnover	Average Inventory	19.81	35.73
f) Trade receivables turnover ratio	"Credit Sales/ Average Trade Receivables"	Net Credit Sales	Average Trade Receivable	0.07	0.04
g) Trade payables turnover ratio	"Credit Purchases/ Average Trade Payables"	Net Credit Purchase	Average Trade Payable	0.06	0.03
h) Net capital turnover ratio	Sales/ Working Capital	Total Sales	Average Working Capital	2.86	3.16
i) Net profit ratio	Net Profit/ Sales	Net Profit	Net Sales	0.12	0.08
j) Return on capital employed	"EBIT/ (Shareholder's Equity + Long term Liabiblities)"	Earning Before Interest & tax	Capital employed	0.34	0.25
k) Return on investment	EBIT / Shareholder's Equity	Earning Before Interest and Tax	Shareholder's Equity	0.96	0.62

Ratio	Management Explanation for Variance (>25%)
Debt Service Coverage Ratio	The Debt Service Coverage Ratio increased significantly due to improvement in operating profitability coupled with lower finance costs and debt repayment obligations during the year.
Return on Equity (ROE)	The increase in Return on Equity was primarily attributable to higher net profit earned during the year, resulting in improved returns to shareholders.
Inventory Turnover Ratio	The Inventory Turnover Ratio declined during the year as average inventory levels increased significantly to support business operations and future sales requirements, while the growth in turnover was comparatively lower.
Trade Receivables Turnover Ratio	The Trade Receivables Turnover Ratio improved mainly due to an increase in turnover during the year. Although trade receivables also increased, the growth in turnover resulted in an improvement in the ratio.
Trade Payables Turnover Ratio	The increase in the Trade Payables Turnover Ratio was primarily due to higher purchase volumes during the year, consequent to increased business operations. The increase in trade payables was in line with the higher procurement requirements.
Net Profit Ratio	The Net Profit Ratio improved owing to better operational performance, improved margins and effective cost control measures.
Return on Capital Employed (ROCE)	The increase in ROCE was driven by higher operating earnings and improved utilization of capital employed during the year.
Return on Investment (ROI)	The Return on Investment improved due to better returns generated from investments and overall improvement in profitability during the year.

Sat Kartar Life Limited (formerly known as Sat Kartar Shopping Limited)

Regd. Off. : 603 6th Floor, Mercantile House, K G Marg, Connaught Place, Delhi-110001
CIN : L52590DL2012PLC238241

(All amounts in Indian ` in Lacs, unless otherwise stated)

Notes 1
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS ON 31-3-2026

1. SIGNIFICANT ACCOUNTING POLICIES:-

1.1 GENERAL

The financial statements have been prepared in accordance with accounting standards specified by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS (SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY NOTES):-

2.1 BASIS OF PREPARATION

These standalone financial statements have been prepared on historical cost basis except for certain financial instruments and defined benefit plans which are measured at fair value or amortized cost at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services .Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realization in cash and cash equivalents of the consideration for such services rendered, the Company has
Considered an operating cycle of 12 months.

The statement of cash flows has been prepared under indirect method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value to be cash equivalents.

These standalone financial statements have been prepared in Indian Rupee (`) which is the functional currency of the Company. Foreign currency transactions are recorded at exchange rates prevailing on the date of the transaction.
Foreign currency denominated monetary assets and liabilities are retranslated at the exchange rate prevailing on the balance sheet dates and exchange gains and losses arising on settlement and restatement are recognized in the statement of profit and loss. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not retranslated.

The material accounting policy information related to preparation of the standalone financial statements have been discussed in the respective notes.

2.2 USE OF ESTIMATES AND JUDGMENTS

The preparation of standalone financial statements in conformity with the recognition and measurement principles of Accounting Standards requires management of the Company to make estimates and judgments that affect the reported balances of assets and liabilities, disclosures of contingent liabilities as at the date of standalone financial statements and the reported amounts of income and expenses for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

The Company uses the following critical accounting judgments, estimates and assumptions in preparation of its standalone financial statements:

2.3 PROVISION FOR INCOME TAX AND DEFERRED TAX ASSETS

The Company uses judgments based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which is exercised while determining the provision for income tax. A deferred tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. Accordingly, the Company exercises its judgment to reassess the carrying amount of deferred tax assets at the end of each reporting period.

2.4 PROVISIONS AND CONTINGENT LIABILITIES

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates.

The Company uses significant judgments to assess contingent liabilities. 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 neither recognized nor disclosed in the standalone financial statements.

2.5 EMPLOYEE BENEFITS

The Company has adopted the Accounting Standard 15- Employee Benefits prescribed under the Companies (Accounting Standards) Rules, 2006. 'Employee benefits include provident fund, bonus and gratuity benefits. The Company’s obligation towards various employee benefits has been recognized as follows:

- **Short Term Employee Benefits:-**

All employee benefits payable wholly within twelve months of rendering the service are short-term employee benefits. Benefits such as salaries, wages and bonus, wages, etc., are recognized in the Profit and Loss statement in the period in which the employee renders the related service.

- **Defined Contribution Plans:-**

The Company's contribution to provident fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

- **Defined benefits plans –**

i. For defined-benefit plans, the amount recognized in the Balance Sheet is the present value of the defined-benefit obligation less the fair value of any plan assets. The present value of the defined benefit obligation is the present value of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. The discount rate used is the market yields on government bonds at the Balance Sheet date with remaining terms to maturity approximating those of the Company's obligations.
ii. Actuarial gains and losses in respect of post-employment and other long-term benefits are charged to the Statement of Profit and Loss.

2.6 Leases

- **Finance lease**

i. Assets taken on finance lease are capitalized at fair value or net present value of the minimum lease payments, whichever is less.
ii. Lease payments are apportioned between the finance charges and outstanding liability in respect of assets taken on lease.

- **Operating Lease**

i. Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term are classified as operating lease. Lease rent are recognized as an expense in the Statement of Profit and Loss on a straight line basis over the lease term.

2.7 PROVISINS, CONTINGENT LIABILITIES AND ASSETS

A provision is recognized when there is a present obligation as a result of past event and 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 obligation. A Contingent Liability is recognized for :- NIL

i. A present obligation that arises from past events but is not recognized as a provision because either the possibility that an outflow of resources embodying economic benefit will be required to settle the obligation is remote or reliable estimate of the amount of the obligation can not be made.
ii. A possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the company.
iii. Contingent assets are neither accounted for nor disclosed in the financial statements.

2.8 Intangible assets

- **Separately acquired intangible assets:-**

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangibles, excluding capitalized development cost, are not capitalized and the related expenditure is reflected in statement of Profit and Loss in the period in which the expenditure is incurred. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

2.9 Depreciation and amortization

Depreciation on property, plant and equipment is provided on prorate basis on straight line method using the useful lives of the assets estimated by the management and in the manner prescribed in Schedule II of the Companies Act 2013. The estimated life of various assets is as follows:

Building	30 Years
Motor Cycle	10 Years
Electrical equipment's	10 Years
Furniture and Fixture	10 Years
Motor Car	8 Years
Office Equipment	5 Years
Computer and Software	3 Years
Advertisement film	3 Years
Plant and machinery	10 Years
Hospital – Assets	15 Years

2.10 Inventories:-

Inventories are carried at lower of cost and net realizable value. Cost is computed on First in First out (FIFO) method. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Finished goods include appropriate proportion of overheads.

2.11 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise of cash at bank and in hand and short term investments with an original maturity of three months or less. Earmarked balances with bank, margin money or security against borrowings, guarantees and other commitments, if any shall be treated separately from cash and cash equivalent.

2.12 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.13 Taxes on Income :-

Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred tax for timing difference between the book profits and tax profits is accounted for using the tax rates and laws that have been enacted or substantially enacted as of the Balance Sheet date. Deferred tax assets arising from the timing differences are recognized to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

a. Keeping in view the taxable income of the company provision for tax has been made for Rs 595.66
b. The company has followed the deferred tax accounting method consequently, the company has accounted for a Deferred Tax assets arising out of timing difference during the year of Rs. (0.19).

Particulars	Deferred Tax asset/ (liability) as at 31.3.2025	Tax effect of timing differences during the year	Deferred Tax asset/(liability) as at 31.3.2026
Deferred Tax Asset:			
Excess of block of fixed assets as per Income Tax Act as compared to Companies Act	206.80	9.61	197.19
Provision for Gratuity	75.36	(10.37)	85.73
Total	282.16	0.76	282.92
Deferred Tax Liability:			
Excess of block of fixed assets as per Companies Act as compared to Income Tax Act			
Net deferred Tax Asset/ (Liability)	71.02	0.19	71.20

2.14 Other income

Interest income is recognized on time proportion basis. Rental income is recognized on accrual basis.

2.15 Revenue Recognition:-

All the term of costs/expenditure and revenue/ Income have been accounted for an accrual Basis.

1. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
2. Trade Receivables, Trade Payables, Loans & Advances, Security Deposits and Unsecured Loans have been taken at their book value subject to confirmation and Realization
3. Contingent Liabilities not provided for Rs NIL (previous Year Rs NIL)
4. As the company's business activity falls within a single primary business segment viz Herbal Products , the disclosure requirements of Accounting Standards (AS-17) Segment Reporting issued by the Institute of Chartered Accountants of India are not applicable
5. There are no dues outstanding to Micro and Small Enterprises for a period exceeding 45 days as at the balance sheet date. Details of Dues to Micro and Small Enterprises as per MSMED Act 2006 :-

Particulars	2025-26	2024-25
The Principal amount and the Interest due thereon (to be shown Separately) remaining unpaid to any supplier at the end of each accounting Year	154.45	127.91
The amount of Interest paid by the buyer in term of the section 16 of the Micro , Small and Medium Enterprises Development Act 2006 along with the amount of payment made to the Suppliers beyond the appointed day during the each accounting year	0.00	0.00
The amount of Interest due and payable in making payment (which have been paid but beyond the appointed day during the Year) but without adding Interest specified under The Micro , Small and Medium Enterprises Development Act 2006	0.00	0.00
The amount of Interest accrued and remaining unpaid at the end of each accounting Year	0.00	0.00
The amount of further interest remaining due and payable even in the succeeding years , until such date when the interest dues as above are actually paid to small enterprises for the purpose of disallowance as deductible expenditure under section 23 of Micro , Small and Medium Enterprises Development Act 2006	0.00	0.00

6. Previous year's figures have been regrouped and rearranged wherever considered necessary.
7. All other information required to be given is either Nil or not applicable.

2.16 Foreign Currency Transactions and Translations

- **Initial recognition:-**

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

- **Measurement Of Foreign Currency Monetary Items At The Balance Sheet Date:-**

Foreign currency monetary items (other than derivative contracts) of the Company outstanding at the Balance Sheet date are restated at the year-end rates. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss."

- **Foreign Currency Payments During the Year :-**

During the year, the Company made foreign currency payments in the ordinary course of business amounting to USD 1155872.78 (equivalent to ₹10,34,24,453.87), EUR 2,373 (equivalent to ₹2,52,984.25), THB 738 (equivalent to ₹2,098.18), and SGD 1,000 (equivalent to ₹74,041.05).

2.17 Investments

Long-term investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

The Company has invested ₹86.73 lakh in shares of Plantomed Nutraceuticals Pvt. Ltd., ₹0.81 lakh in shares of Sat Kartar Ocean Pvt. Ltd., and ₹4.80 lakh in shares of Ajooni Life Science Pvt. Ltd. These investments are classified as long-term investments and are carried at cost less provision for diminution in value, if any, other than temporary.

2.18 Government Grants

This is not applicable to the concern.

2.19 Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

2.20 Related Party Disclosures

Related party disclosures as required under Accounting Standard 18 (AS-18) will be shown separately in the Balance Sheet as Note No 27.

The above disclosure is in addition to the existing notes and policies and has been appropriately included as per the instructions provided.

2.21 Loan to Subsidiary

During the year, the Company granted unsecured and interest-free loans aggregating to Rs. 205.13 lakhs to its subsidiaries as under:
Plantomed Nutraceuticals Private Limited – Rs. 92.21 Lakhs
Ajooni Life Sciences Private Limited – Rs. 112.92 Lakhs
The loans are repayable on demand and are considered good and recoverable by the management.

2.22 Utilisation of IPO Proceeds:-

The Company had raised funds through an Initial Public Offer (IPO) during the previous year ended March 31, 2025. The proceeds of the IPO have been utilized for the purposes for which they were raised, except for the amount remaining unutilized as at March 31, 2026, which has been invested/deposited in accordance with the objects stated in the offer document and the requirements of applicable laws and regulations.
Details of utilization of IPO proceeds are as follows:

Particulars	Amount
Total IPO Proceeds Raised	33.80 Crores
Amount Utilized up to 31.03.2026	22.33 Crores
Amount Unutilized as at 31.03.2026	11.47 Crores

The unutilized balance of IPO proceeds has been kept in fixed deposits/current accounts/monitoring account with scheduled banks and is pending utilization for the objects stated in the Prospectus

2.23 Earning Per Share:-

Basic Earnings Per share are calculated by dividing the Net Profit or Loss for the year attributable to equity shareholders by the weighted average number of Equity Shares outstanding during the year.

For Calculating Diluted earnings per share, The Net Profit or Loss for the Year attributable to equity shareholders and the weighted average number of Equity Shares outstanding during the year are adjusted for the effects of all dilutive potential Equity Shares.

2.22 Financial Ratios (As per Schedule III Requirements)

Particulars	Formula	Numerator	Denominator	Ratio as on 31.03.2026
(a) Current Ratio	Current Assets / Current Liabilities	Current Assets	Current Liabilities	4.60
(b) Debt-Equity Ratio	Total Debt / Equity	Total Debt	Equity	0.10
(c) Debt Service Coverage Ratio	EBITDA / (Principal + Interest)	Earning available for debt service	Interest + Principal	8.60
(d) Return on Equity	Net Profit after Tax / Shareholder's Funds	Net Profit after Tax	Shareholder's Funds	1.10
(e) Inventory Turnover Ratio	Cost of Goods Sold / Clo. Inventory	COGS	Clo. Inventory	19.81
(f) Trade Receivables Turnover	Credit Sales / Clo. Receivables	Credit Sales	Clo. Trade Receivables	0.07
(g) Trade Payables Turnover	Credit Purchases / Clo. Payables	Credit Purchases	Clo. Payables	0.06
(h) Net Capital Turnover	Revenue / Working Capital	Sales	Working Capital	2.86
(i) Net Profit Ratio	Net Profit / Revenue	Net Profit	Sales	0.12
(j) Return on Capital Employed	EBIT / Capital Employed	EBIT	Equity + Long-Term Liabilities	0.34
(k) Return on Investment	EBIT / Shareholder's Equity	EBIT	Equity	0.96

2.23 Dividend Declaration

The Board of Directors has declared a final dividend of ₹0.70 per equity share of ₹10 each for the financial year 2025–26, subject to approval by the shareholders at the ensuing Annual General Meeting.

For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

For SAT KARTAR LIFE LIMITED

Sd/-
(VARUN GUPTA)
Partner
Membership No.503070
Audit Firm Reg. No. 022073N
Amber tower, Commercial
Complex Azadpur Delhi 110033
UDIN- 26503070RCCCQK9827

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

Dated: 05.05.2026
Place: New Delhi

INDEPENDENT AUDITOR'S REPORT

THE MEMBERS OF
SAT KARTAR LIFE LIMITED
(Formerly Known As Sat Kartar Shopping Limited)

Its Subsidiaries Ajooni Life Sciences Private Limited, Plantomed Neutraceuticals Private Limited and Sat Kartar Ocean Private Limited

I. Report on the Audit of the Financial Statements

1. Opinion

A. We have audited the accompanying Financial Statements of **SAT KARTAR LIFE LIMITED (Formerly Known As Sat Kartar Shopping Limited) and Its Subsidiaries Ajooni Life Sciences Private Limited, Plantomed Neutraceuticals Private Limited and Sat Kartar Ocean Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Cash Flow statement for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit/loss for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities 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 independence 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Key Audit Matter(s)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements, and in forming our opinion thereon, and we do not provide a separate opinion on these matters

3. Other Information - Board of Directors' Report

A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinions on the financial statements, does not cover the Board Report and we do not express any form of assurance conclusion thereon.

B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report 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, in this Board Report, we are required to report that fact. We have nothing to report in this regard.

4. Management's Responsibility for the Financial Statements

A. 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 and financial performance of the Company in accordance with the 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

B. 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

5. Auditor's Responsibilities for the Audit of the Financial Statements

A. 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.

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

i. Identify and assess the risks of material misstatement of the standalone 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.
ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
iv. 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 Financial Statements or, if such disclosures are in adequate, 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
v. 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

C. 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.

D. 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.

E. 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

II. 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 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 AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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 over financial reporting 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 over financial reporting.

G. 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 litigations on its financial position in its Financial Statements.
ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

2. The Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Companies Act, 2013, is not applicable to the Company. Accordingly, reporting on the matters specified in paragraphs 3 and 4 of the Order is not required.

For Nidhi Bansal & Co.
Chartered Accountants

(Varun Gupta)
(Partner)
Membership No.503070
Audit Firm Reg. No. 022073N
Amber tower, Commercial
Complex Azadpur Delhi 110033
UDIN- 26503070CERFWS6152
Dated:05.05.2026
Place: New Delhi

ANNEXURE-A

(Referred to in paragraph 2 (F) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date on the accompanying Financial Statements of **SAT KARTAR LIFE LIMITED (Formerly Known As Sat Kartar Shopping Limited) and Its Subsidiaries Ajooni Life Sciences Private Limited, Plantomed Neutraceuticals Private Limited and Sat Kartar Ocean Private Limited** ("the Company"), as at and for the year ended March 31st, 2026)

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

We have audited the internal financial controls over financial reporting **SAT KARTAR LIFE LIMITED (Formerly Known As Sat Kartar Shopping Limited) and Its Subsidiaries Ajooni Life Sciences Private Limited, Plantomed Neutraceuticals Private Limited and Sat Kartar Ocean Private Limited** ("the Company"), as of March 31st, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls 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 the Institute of Chartered Accountants of India (ICAI)". 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by ICAI. 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 over financial reporting 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 system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 judgment, including the assessment of the risks of material misstatement of the financial 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 system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting 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 over financial reporting 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting 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, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31st, 2026, 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 the Institute of Chartered Accountants of India.

For Nidhi Bansal & Co.
Chartered Accountants

(Varun Gupta)
(Partner)
Membership No.503070
Audit Firm Reg. No. 022073N
Amber tower, Commercial
Complex Azadpur Delhi 110033
UDIN- 26503070CERFWS6152
Dated:05.05.2026
Place: New Delhi

Sat Kartar Life Limited (formerly known as Sat Kartar Shopping Limited)

and its subsidiaries Ajooni Life Sciences Private Limited, Plantomed Neutraceuticals Private Limited and Sat Kartar Ocean Private Limited
Regd. Off. : 603 6TH FLOOR, MERCANTILE HOUSE, K G MARG, CONNAUGHT PLACE, DELHI-110001

CIN : L52590DL2012PLC238241
Balance Sheet as at 31.03.2026 (Consolidated)

(In Lakhs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. EQUITY AND LIABILITIES :-			
Shareholder's Funds			
Share Capital	2	1,574.49	1,574.49
Reserves and Surplus	3	5,185.20	3,575.57
Minority Interest Amount		0.31	-
Non-Current Liabilities			
Long Term Borrowings	4	160.35	198.57
Current Liabilities			
Short Term Borrowings	5	81.54	393.34
Trade Payables	6		
Total outstanding dues of Micro & Small Enterprises		164.39	127.91
Total outstanding dues other than Micro & Small Enterprises		1,016.73	290.07
Other Current Liabilities	7	207.16	220.44
Short Term Provisions	8	94.97	101.88
Total		**8,485.15**	**6,482.27**
II. ASSETS :-			
Non-Current Assets			
Property,Plant and Equipment.	9	1,057.18	592.08
Capital Work-in-Progress - Software		78.08	28.02
Goodwill on Consolidation		64.40	-
Non-Current Investment	10	52.45	81.72
Long Term Loans and Advances	11	216.09	135.09
Deferred Tax Assets	12	72.43	71.02
Current Assets			
Current Investment		-	-
Trade Receivables	13	1,446.79	597.83
Inventory in Hand		1,047.76	456.03
Cash and Cash Equivalents	14	2,185.66	3,069.96
Short Term Loans and Advances	15	610.74	647.68
Other Current Assets	16	1,653.58	802.83
Total		**8,485.15**	**6,482.27**

The accompanying Notes form Integral Part of the Financial Statements

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

Sat Kartar Life Limited (formerly known as Sat Kartar Shopping Limited)

and its subsidiaries Ajooni Life Sciences Private Limited, Plantomed Neutraceuticals Private Limited and Sat Kartar Ocean Private Limited
Regd. Off. : 603 6TH FLOOR, MERCANTILE HOUSE, K G MARG, CONNAUGHT PLACE, DELHI-110001C

CIN : L52590DL2012PLC238241
Statement of Profit & Loss for the Period ended on 31st March,2026 (Consolidated) (In Lakhs)

Particulars	Note No.	Period Ended 31st March, 2026	As at 31st March, 2025
I. Revenue from Operations	17	20,069.52	16,292.13
Less: Excise Duty		-	-
		20,069.52	16,292.13
II. Other Incomes	18	242.26	76.23
III. Total Revenue (I + II)		20,311.78	16,368.36
IV. Expenses:			
Cost of Material Sold	19	1,447.14	899.99
Employee Benefit Expenses	20	2,298.14	2,760.13
Finance Costs	21	52.62	53.94
Other Expenses	22	13,855.03	11,209.12
Depreciation and Amortization Expenses	9	337.33	130.12
Total		17,990.27	15,053.31
V. Profit before Exceptional and Extraordinary Items and Tax (III - IV)		2,321.52	1,315.05
VI. Exceptional Items - Prior Period Items		-	-
VII. Profit before Extraordinary Items and Tax (V - VI)		2,321.52	1,315.05
VIII. Extra Ordinary Items- Change in Depreciation Policy			
IX. Profit before Tax (VII - VIII)		2,321.52	1,315.05
X. Tax Expense:			
(1) Current tax		597.27	352.69
(2) Deferred Tax Asset		1.34	(19.13)
(3) Tax Adjustment for earlier years		12.71	
XI. Profit/ (Loss) for the period from Continuing Operations (IX - X)		1,710.20	981.50
XII Profit/ (Loss) for the Period (XI + XIV)		1,710.20	981.50
XIII. Earnings Per Equity Share	23		
(1) Basic		10.86	7.37
(2) Diluted		10.86	7.37

The accompanying Notes form Integral Part of the Financial Statements

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

Notes to Accounts to Financial Statements

2 Share Capital :-	31st March, 2026	31st March, 2025
(a) **Authorised Capital** 2,50,00,000 (1,80,00,000) Equity Share of Rs. 10/- Each	2,500.00	1,800.00
(b) **Issued, Subscribed and Paid up Capital** 1,57,44,876 Equity Shares of Rs. 10/- Each, Fully Paid up (P. Y.1,57,44,876 Equity Shares of Rs. 10/- Each, Fully Paid up)	1,574.49	1,574.49
	1,574.49	1,574.49

a) During the FY 2024-25 , on May 16,2024 company has issued 93,019 Equity Shares of Rs 10/- per share at a Premiun of Rs 205 per share
b) During the FY 2024-25 on June 20, 2024 company has issued 86,79,057 Equity shares of Rs 10/- as Bonus Shares to the existing shareholders
C) The Company issued 41,72,800 Equity shares of Rs 10/- per share at a Premium of Rs 71 per shares through SME IPO

	31st March,2026		31st March,2025	
	No.	Amt	No.	Amt
(c) Reconciliation of the number of shares:-				
Equity shares at the beginning of the year Rs. 10/- Each	15,744,876	1,574.49	2,800,000	280.00
Issue of Equity Shares (Private Placement)			93,019	9.30
Issue of Bonus Shares			8,679,057	867.91
Issue of Equity Shares (IPO)			4,172,800	417.28
Equity shares at the end of the Period	15,744,876	1,574.49	15,744,876	1,574.49

(d) Terms/Rights attached to equity shares :-
The company has only one class of Equity Shares having par value of Rs. 10/- per Share Each holder of equity is entitled to one vote per share

(e) Rights, preferences and restrictions attached to shares

The Company has one class of equity shares having a par value of 10 each. Each shareholder is eligible for one vote per share held and carry a right to dividend. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding

(f) Details of shareholders holding having more then 5% shares :-

	31st March,2026			31st March,2025		
	No.	Amt	% of Holding	No.	Amt	% of Holding
Equity shares of Rs. 10/- each (P.Y. Rs. 10/- Each)						
Ajooni Wellness Private Limited	5,712,000	571.20	36.28%	5,712,000	571.20	36.28%
Manprit Singh Chadha	3,721,340	372.13	23.64%	3,300,320	330.03	20.96%
Total	9,433,340	943.33	59.92%	9,012,320	901.23	57.24%

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

Particulars	31st March, 2026	31st March, 2025
3 Reserve and Surplus:-		
(a)Securities Premium		
As per last Balance Sheet	0.30	0.30
Add :- Premium received on issue of shares	2,612.56	3,153.38
Less :- Issue of Bonus shares	-	(190.99)
Less/Add :- IPO Expenses /IPO Expenses Reversal	0.04	(349.83)
Closing Balance	2,612.89	2,612.86
(b)Surplus i.e. Balance in the Statement of Profit & Loss		
As per last Balance Sheet	962.71	663.03
Add:- Profit during the year	1,710.20	981.50
Less:-Bonus Shares Issued during the year	-	(676.92)
Less:-Dividend Paid	(110.21)	(4.90)
	2,562.70	962.71
Capital Reserve on Consolidation	9.61	
Total Reserve and Surplus	5,185.20	3,575.57
4 Long Term Borrowings:-		
From Bank (Secured against relevant Asset):		
Loans from Various Banks & NBFC	160.35	198.57
	160.35	198.57
5 Short Term Borrowings:-		
From Bank:-		
Bank OD from NBFC		309.28
Loans from Various Banks repayable within one Year	81.54	84.06
	81.54	393.34
6 Trade Payables :-		
Sundry Creditors Outstanding	1,181.12	417.98
MSME	164.39	127.91
0-6 Months	164.32	127.91
6-12 Months	0.08	-
1-2 Years		-
2-3 Years		-
Above 3 Years		-
Others	1,016.73	290.07
0-6 Months	1,014.43	255.68
6-12 Months	2.29	-
1-2 Years		34.40
2-3 Years		-
Above 3 Years		-
	1,181.12	417.98

7 Other Current Liabilities & Provisions:-		
Duties & Taxes:		
EPF Payable	4.04	6.60
ESI Payable	0.43	1.41
Sales Tax Receivable	(0.26)	(0.26)
TDS Payable	31.14	27.29
	35.35	35.04
Advance from Customer:-	-	-
	-	-
Expenses Payable		
Staff Salary Payable	155.66	158.98
Bonus payable	7.92	14.90
Other Payable	0.26	0.25
Dividend Payable	0.03	-
Audit Fees Payable	3.15	1.80
Professional Expenses Payable	1.88	
Postage & courier payable	2.91	9.48
	171.81	185.41
	207.16	220.44
8 Short Term Provisions:-		
Provision for Gratuity	85.73	75.36
Provision for Income Tax (Net of TDS)	9.25	26.52
	94.97	101.88
9. Fixed Assets (Tangible):-		
Gross Block	1,155.69	654.69
Addition During the year	970.48	490.42
TOTAL	2,126.17	1,145.11
Less :- Deletion	337.98	80.38
Total	1,788.18	1,064.74
Less: P.Y. Depreciation	4,726.56	385.66
Less:- Dep. During the year	337.33	130.12
Less:- Adjustment due to Deletion	(168.74)	(43.13)
Net Block	(3,106.97)	592.08
10 Non Current Investments :-		
Investment in Unquoted shares of subsidiaries company:-		
Plantomed Neutraceuticals Pvt Ltd		29.28
34663(2568) Shares of Rs 10 each		
Ajooni Life Sciences Pvt Ltd		-
10000(NIL) Shares of Rs 10 each		
Sat Kartar Ocean Private Limited		-
8100 (NIL) Shares of Rs 10 each		
Investment in Properties		
Old Rajendera Nagar Delhi	52.45	52.45
	52.45	81.72

11 **Long Term Loans and Advances:-**		
Security Deposit	216.09	135.09
	216.09	135.09
12 **Net Deferred Tax Assets / (Liability) :-**		
Deferred tax assets on :-		
Sat Kartar Ocean Pvt Ltd	-	
Plantomed Neutraceuticals Pvt Ltd	0.19	
Ajooni Life Sciences Private Limited	0.96	
Sat Kartar Life Limited	71.21	
Provision for Gratuity		
Gross deferred tax asset (A)	72.36	
Deferred tax liability on :-		71.02
Opening Deffered Tax Assets	71.02	51.89
Net deferred tax assets/(liability)	1.34	19.13
13 **Trade Receivable :-**		
Sundry Debtors Outstanding		
• 0-6 Months	1,446.30	597.31
• 6-12 Months		0.53
• 1-2 Years	0.49	-
• 2-3 Years		-
• Above 3 Years		-
	1,446.79	597.83
14 **Cash and Bank Balances:-**		
Cash & Cash Equivalents		
Cash in Hand	36.38	8.80
Imprest Account	3.06	2.02
ICICI Current A/c 164205000033	0.51	0.68
ICICI Bank Private Placement 034305005386		0.49
ICICI IPO Current A/c	4.79	1.42
IDFC Current A/c	1.05	
HDFC Bank-13867630000091	102.73	1.10
ICICI Bank	356.61	444.04
ICICI Bank 135205001011	89.50	2.59
State Bank Of India - 205	50.73	17.29
State Bank Of India - 79742	89.42	41.92
ICICI Bank A/c - 135205001642	1.82	1.15
Balance with NBFC OD Account	0.19	0.02
Dividend A/c	0.03	
Fixed Deposits with Bank including accured interest	1,448.85	2,548.46
	2,185.66	3,069.96
15 **Short Term Loans and Advances:-**		
Short Term advances to Parties	358.32	236.54
Short Term advances to Related Parties	174.09	320.60
Advance to staff	78.33	90.54
	610.74	647.68

16 Other Current Assets:-		
Pre-paid expenses	293.38	275.20
Gst Input receivable	751.91	108.41
TDS Receivable	-	2.46
Advance to Vendors	608.29	416.77
	1,653.58	802.83
17 Revenue from Operations:-		
Sales of Goods	19,563.23	16,290.09
Sale of Services	506.29	2.04
	20,069.52	16,292.13
18 Other Income:-		
Discount Received	1.92	0.46
Interest Received	124.53	37.93
Profit on sale of Fixed Assets	106.03	(0.05)
Misc. Income	9.78	30.31
Profit on sale of investment		7.59
	242.26	76.23
19 Cost of Material Sold:-		
Opening Stock	484.40	56.25
Add :Purchases	2,010.51	1,299.77
Less: Closing Stock	1,047.76	456.03
Cost Of Purchases	1,447.14	899.99
20 Employee Benefit Expenses:-		
Salary	1,954.02	2,188.17
Director Remuneration	105.48	87.38
Director Remuneration (Sitting Fee)	4.80	4.30
Staff Welfare Exp	113.68	104.91
Provision for Gratuity	10.37	75.36
Bonus and Freelance charges	7.92	14.90
Employer's Contribution to EPF	25.73	32.83
Employers Cont. to ESI	5.59	10.78
Incentives to Employee	61.34	230.10
Other Expenses	9.21	11.41
	2,298.14	2,760.13
21 Finance Cost:-		
Bank Charges	14.88	3.25
Interest on Loan	0.69	27.11
Interest on Car Loan	24.41	15.63
Loan Processing Fees	1.19	4.54
Interest on OD	5.77	
Other Charges	5.67	3.41
	52.62	53.94

22	**Other Expenses:-**		
	Advertisement Charges	8,469.86	7,604.96
	Audit Fee	3.40	3.65
	Bad Debts Written off	-	2.10
	Business Promotion	33.52	36.37
	Commission & Brokerage	2,158.86	151.45
	Communication Expenses	163.45	121.81
	Conveyance Exp	46.99	160.51
	Courier Charges	849.61	697.66
	CSR Expense	22.51	10.00
	Donation	2.76	0.21
	Electricity Charges	189.55	183.22
	Fees & Taxes	8.13	10.98
	Freight & Cartage	9.02	1.49
	House Keeping Expenses	68.39	84.02
	Insurance Expenses	11.19	11.11
	Internet Expenses	53.24	29.97
	Legal Professional Charges	81.03	64.29
	Office Expenses	78.68	58.70
	Other Exp	75.02	58.23
	Packing Material	93.83	87.58
	Printing & Stationery Exp	78.20	54.92
	Rent on Plant and Machinery	290.16	218.37
	Rent on Land and Building	831.56	656.90
	Repair & Maintance	114.49	122.32
	Retainership Charges	40.43	688.59
	ROC Filling Fees	6.99	0.60
	Short & Excess	(0.01)	0.04
	Software Exp	19.12	19.66
	Travelling Expenses	33.03	50.92
	Water Charges	22.01	18.48
		13,855.03	11,209.12
23	**Earning Per Share (As per AS-20):-**		
	Profit After Tax	1,710.20	981.50
	Profit after tax attributable to ordinary shareholders	1,710.20	981.50
	No. of ordinary Shares	15,744,876	15,744,876
	Nominal Value of ordinary Shares	10.00	10.00
	Basic Earning Per Share	10.86	7.37
	Diluted Earning Per Share	10.86	7.37
24	**Net Deferred Tax Assets / (Liability) :-**		
	Deferred tax assets on :-		
	Fixed Assets & Provision for Gratutiy	71.21	71.02
	Gross deferred tax asset (A)	71.21	71.02
	Deferred tax liability on :-		-
	Opening Deferred Tax Assets	-	
	Net deferred tax assets/(liability)	71.21	71.02

25 The Auditor Remuneration for the year for Statutory and Tax Audit and other professional charges :

	Audit Fees	Other Charges
FY 2025-26	2.50	-
F.Y. 2024-25	3.65	-

26 Previous year's figures have been rearranged/regrouped wherever necessary to make them comparable with current figures

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

Sat Kartar Life Limited (formerly known as Sat Kartar Shopping Limited)
and its subsidiaries Ajooni Life Sciences Private Limited, Plantomed Neutraceuticals Private Limited and Sat Kartar Ocean Private Limited
Regd. Off. : 603 6TH FLOOR, MERCANTILE HOUSE, K G MARG, CONNAUGHT PLACE, DELHI-110001

CIN : L52590DL2012PLC238241
Cash Flow Statement for the year ended 31st March,2026

Paticulars	31st March,2026		31st March,2025	
	Amt	Amt	Amt	Amt
Operating Activity:-				
Net Profit Before Tax		2,321.52		1,315.05
Adjustment For				
• Amt Written off	-		2.10	
• Finance cost	52.62		53.94	
• Depreciation	337.33		130.12	
• Profit / Loss on sale of Fixed assets / Investment	(106.03)		(7.54)	
• Provision for Gratuity	10.37		75.36	
• Interest received	(124.53)		(37.93)	
		169.77		216.05
Operating Profit Before Working Capital Change		2,491.28		1,531.11
Changes in working capital:-				
(Increase)/Decrease in Inventories	(591.73)		(399.78)	
(Increase)/Decrease in Trade receivables	(848.95)		(368.91)	
(Increase)/Decrease in Current Investment	-		2.10	
(Increase)/Decrease in Short Term Loans and Advances	36.94		(263.12)	
(Increase)/Decrease in other Current Assets	(850.75)		(425.24)	
Increase/(Decrease) in Trade Payable	763.14		(169.02)	
Increase/(Decrease) in short Term Borrowings	(311.79)		267.42	
Increase/(Decrease) in Other Current Liabilities	(13.24)	(1,816.39)	(355.07)	(1,711.63)
Cash generated from Operation		674.89		(180.52)
Income Tax / (Refund)		627.34		326.17
Net Cash from Operating Activity	(A)	47.55	(A)	(506.69)
Investing activity:-				
Increase / (Decrease) in Fixed Assets	(1,016.20)		(518.44)	
Sale of Fixed Assets	275.28		37.20	
Purchase of Investments	(33.41)		464.05	
Cash advances and loans made to other parties	(81.00)	(855.34)	(13.74)	(30.93)
Net Cash from Investing Activity	(B)	(855.34)	(B)	(30.93)
Financing Activities:-				
Interest received	124.53		37.93	
Finance cost	(52.62)		(53.94)	
Taken of Long Term Borrowings	(38.21)		146.50	
Proceeds from Issue of share capital (Net of exp)			3,230.13	
Dividend Paid	(110.21)	(76.52)	(4.90)	3,355.71
Net Cash from Financing Activity	(C)	(76.52)	(C)	3,355.71

Net (Increase /(Decrease) in A, B & C) in Cash & Cash equivalents		(884.31)		2,818.09
Opening Cash & Cash Equivalent		3,069.96		251.88
Closing Cash & Cash Equivalent*		2,185.66		3,069.96
• Comprises				-
• Cash in hand		39.44		10.28
• Cheques in hand		-		-
• Balance with Banks		697.34		510.68
• Fixed Deposit		1,448.85		2,548.46
		(884.31)		2,818.09

As per our separate report of even date annexed
For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

SAT KARTAR LIFE LIMITED
(CIN :L52590DL2012PLC238241)

Sd/-
(VARUN GUPTA)
Partner
M No. 503070 / FRN 022073N
UDIN- 26503070RCCCQK9827
Date: 05.05.2026
Place: New Delhi

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

Notes to Accounts to Financial Statements

Related Party Disclosure:-

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

S.No.	Name of the Related Party	Relationship
1	Manprit Singh Chadha	Promoters/COO
2	Ajooni Wellness Private Limited	Corporate Promoter
3	Plantomed Neutraceuticals Private Limited	Entity Under Significant Control
4	Puhzaz Studio Private Limited	Entity Under Significant Control
5	Affiance Advertising	Partners are the director in the company
6	Ved Prakash	Managing Director
7	Paramjit Singh Chadha	Shareholder
8	Abhishek Prakash	Relative of Managing Director
9	Sanjay Kumar	Director
10	Pranav Singh Chadha	Director
11	Simrati Kaur	Director
12	Ajooni Life Sciences Private Limited	Entity Under Significant Control
13	Manoj Verma	Independent Director
14	Sunil Kumar Mehdiratta	Independent Director
15	Steve Austin Pereira	Independent Director
16	Ranjeet Kumar Verma	Independent Director
17	Richa Takkar	Non Executive Director
18	Archana Chadha	Shareholder
19	Himanshu Malik	Company Secretary
20	Sonal Seth	Company Secretary
21	Devender Kumar Arora	Chief Financial Officer
22	Kanika Takkar	Relative of Non Executive Director

Nature of Transactions with related party:-

a) Salary paid to Individual over which key management personnel & their relatives are able to exercise significant influence:-

S.No.	Name of Related party	Nature of Transaction	Amount
1	Manprit Singh Chadha	Salary Paid	96.00
2	Abhishek Prakash	Salary Paid	6.23
3	Sanjay Kumar	Salary Paid	13.99
4	Ved Prakash	Salary Paid	37.64
5	Pranav Singh Chadha	Salary Paid	18.00
6	Aryaman Singh Chadha	Salary Paid	7.03
7	Simrati Kaur	Salary Paid	28.35
8	Himanshu Malik	Salary Paid	3.31
9	Sonal Seth	Salary Paid	6.14
10	Devender Kumar Arora	Salary Paid	16.80
11	Kanika Takkar	Salary Paid	5.10
12	Manoj Verma	Sitting Fee	1.20
13	Sunil Kumar Mehdiratta	Sitting Fee	0.70
14	Richa Takkar	Sitting Fee	1.20
15	Steve Austin Pereira	Sitting Fee	1.20
16	Ranjeet Kumar Verma	Sitting Fee	0.50

b) Other Expenses paid to Individual or other enteties over which key management personnel & their relatives are able to exercise significant influence:-

S.No.	Name of Related party	Nature of Transaction	Amount
1	Affiance Advertising	Slot Telecast Charges	33.61
2	Ajooni Life Sciences Pvt Ltd	Purchase	22.33
3	Ajooni Life Sciences Pvt Ltd	Sale	19.68
4	Ajooni Life Sciences Pvt Ltd	Marketing & Promotion Expense	83.47
5	Ajooni Life Sciences Pvt Ltd	Rent Paid	0.25
6	Ajooni Life Sciences Pvt Ltd	Purchase of Fixed Assets	83.76
7	Puhzaz Studio Pvt Ltd	Advertisment Expense	3.02
8	Paramjit Singh Chadha	Rent	5.37
9	Archana Chadha	Rent	8.00
10	Plantomed Neutraceuticals Private Limited	Sale	12.10
11	Plantomed Neutraceuticals Private Limited	Marketing & Promotion Income	5.92
12	Plantomed Neutraceuticals Private Limited	Marketing & Promotion Expense	261.57
13	Plantomed Neutraceuticals Private Limited	Purchase of Products	0.05
14	Skinrange Vision Foundation	CSR Expense	2.00
15	Skinrange Addiction Killer Foundation	CSR Expense	0.50

28 Cryptocurrency:-

During the year company has not deal with the Cryptocurrency , hence further reporting is not required

Calculation of Depreciation During the previous Year:-

Details	Opening Balance as on 01.4.2024	Addition during the year	Sale out during the year	Dep. On new assets	Dep. On old assets	Total Dep	Closing Balance as on 31.03.2025
Computer & Accessories:-							
				-		-	-
Computer accessories	3.68	2.65		0.75	0.96	1.71	4.62
Laptop	6.20				3.76	3.76	2.45
Printer (Tamil Nadu)		0.18		0.10		0.10	0.08
Printers	1.80	0.53		0.17	1.10	1.27	1.05
Firewall		14.19		8.94		8.94	5.25
Projector		0.57		0.03		0.03	0.54
						-	-
	11.68	18.11	-	9.99	5.82	15.81	13.98
Office Equipment 1:-							
Camera	1.00				0.45	0.45	0.55
Television	0.49				0.22	0.22	0.27
Office Equipment	3.95	0.07		0.03	1.20	1.23	2.80
Mobile Phone	11.12	6.81		1.72	5.26	6.98	10.94
Micron System (Tamil Nadu)	3.81				1.72	1.72	2.09
	20.36	6.88	-	1.75	8.84	10.59	16.65
Furniture & Fixture:-							
Furniture	1.15	3.14		0.62	0.30	0.92	3.37
Sofa	0	0.09		0.00	0.05	0.05	0
Chair	2.13				0.55	0.55	1.58
	3.49	3.22		0.63	0.64	1.53	5.18
Electric Installation:-	-		-				-
Air Conditioner	0.13	0.87		0.20	0.03	0.23	0.77
UPS batteries	1.00	0.40		0.05	0.26	0.31	1.09
Microwave	0.33	0.15		0.01	0.09	0.09	0.38
Freeze	0.12	1.03		0.21	0.03	0.24	0.91
Other electric installation	0.05				0.01	0.01	0.04
Biometric machine		1.05		0.21		0.21	0.85
	1.63	3.50	-	0.67	0.42	1.09	4.04

Motor Car:-							
Car-ELite I-20	2.97		2.87		0.10	0.10	(0.00)
Car Verna	3.29				1.03	1.03	2.26
Hundai 1 Venue	2.33				0.73	0.73	1.61
Hundai 1 Venue	2.33				0.73	0.73	1.61
CLA 200	8.51				2.66	2.66	5.85
Land Cruiser	44.26		34.38		9.88	9.88	-
Rolls Royce	127.21				39.73	39.73	87.48
Scooty Activa 5G	0.08				0.03	0.03	0.06
XUV 3XO		15.54		1.61		1.61	13.93
XUV 700		25.68		3.54		3.54	22.14
Car 19		207.92		16.90		16.90	191.02
Car 13	13.18				4.12	4.12	9.06
Wagon R	4.82				1.51	1.51	3.32
Swift Dzire -2	1.42				0.44	0.44	0.98
Vento Car-1	2.01				0.63	0.63	1.38
	-					-	-
	212.42	249.13	37.25	22.05	61.57	83.62	340.68
Intangible Assets:-							
Advertisement film		204.85		3.11		3.11	201.74
Software	19.45	4.73		2.86	11.52	14.38	9.80
	19.45	209.57	-	5.97	11.52	17.48	211.55
Total	269.03	490.42	37.25	41.05	88.81	130.12	592.08
Application Development-WIP		28.02					28.02
Grand Total	621.30	1,020.55					1,135.27

Calculation of Depreciation During the Year:-

Details	Opening Balance as on 01.4.2025	Addition during the year	Sale out during the year	Dep. On new assets	Dep. On old assets	Total Dep	Closing Balance as on 31.03.2026
Computer & Accessories:-							
	-					-	-
Computer accessories	5.15	23.82	0.14	8.41	1.77	10.18	18.64
Laptop	2.45	4.48		1.64	1.18	2.82	4.10
Printer	0.08					-	0.08
Printers	1.05	2.10		0.44	0.63	1.07	2.08
Firewall	5.25				3.32	3.32	1.93
Projector	0.54				0.34	0.34	0.20
Server	-	2.04		0.41		0.41	1.63
	14.52	32.44	0.14	10.91	7.24	18.15	28.66
Office Equipment 1:-							
Camera	0.55	2.46		0.41	0.24	0.65	2.37
Television	0.40	2.91		0.19	0.17	0.37	2.94
Office Equipment	3.52	11.82		1.42	0.98	2.39	12.95
Mobile Phone	10.64	8.16		1.57	5.22	6.79	12.02
Micron System	2.09				0.94	0.94	1.15
Water Dispenser	0.04	0.38		0.02	0.02	0.04	0.37
Fire Equipment		2.11	0.93	0.24		0.24	0.94
	17.24	27.85	0.93	3.85	7.58	11.42	32.73
Furniture & Fixture:-							
Furniture	3.37	171.91	20.87	8.08	0.87	8.95	145.46
Sofa	0.23				0.06	0.06	0.17
Chair	1.58				0.41	0.41	1.17
	5.18	171.91	20.87	8.08	1.34	9.42	146.80
Electric Installation:-	-						-
Air Conditioner	0.77	8.71		0.12	0.20	0.32	9.16
UPS batteries	1.09	2.13		0.24	0.28	0.52	2.70
Microwave	0.38	0.38		0.02	0.10	0.12	0.64
Freeze	0.91	0.95		0.05	0.24	0.28	1.58
Other electric installation	0.04				0.01	0.01	0.03
Electrical Assets	0.08	52.78	8.97	3.04	0.02	3.06	40.83
Biometric machine	0.85				0.22	0.22	0.63
	4.11	64.96	8.97	3.48	0.82	4.54	55.57

Motor Car:-							
Car Verna	2.26				0.71	0.71	1.55
Hundai 1 Venue	1.61				0.50	0.50	1.10
Hundai 1 Venue	1.61				0.50	0.50	1.10
CLA 200	5.85				1.83	1.83	4.02
Land Cruiser	-					-	-
Rolls Royce	87.48		85.61		1.87	1.87	0.00
Scooty Activa 5G	0.06				0.02	0.02	0.04
XUV 3XO Car 18	13.93				4.35	4.35	9.58
XUV 700 Car 17	22.14				6.91	6.91	15.22
Car 19	191.02				59.66	59.66	131.36
Car 13	9.06				2.83	2.83	6.23
Wagon R	3.32				1.04	1.04	2.28
Swift Dzire -2	0.98				0.31	0.31	0.67
Vento Car-1	1.38				0.43	0.43	0.95
Car-21 Scorpion		25.24		3.05		3.05	22.20
Car-20 Thar Roxx		23.51		3.10		3.10	20.41
	-					-	-
	340.68	48.75	85.61	6.14	80.95	87.09	216.73
Plant & Machinery:-							
Hospital Equipment		21.88		0.11		0.11	21.77
Filling Machines Syringe		0.19		0.00		0.00	0.19
Filling Nozzles		0.02		0.00		0.00	0.02
Pipe		0.04		0.00		0.00	0.03
Silicon Molded sieves		0.03		0.00		0.00	0.03
Plant & Machinery		97.36	43.18	5.33		5.33	48.85
Weighing Machine Scale		0.28		0.01		0.01	0.27
	-	119.79	43.18	5.46	-	5.46	71.15
Building:-							
Building		19.51	9.54	0.46		0	10
Building Improvements		45.74		0.19		0	46
	-	65	10	1	-	1	55
Intangible Assets:-							
Advertisement film	201.74	407.85		56.98	127.42	184.40	425.20
Software	9.80	31.68		11.19	5.01	16.20	25.27
	211.55	439.53	-	68.17	132.43	200.60	450.47
Total	593.29	970.48	169.25	106.74	230.36	337.33	1,057.18
Application Development-WPI	28.02	50.07					78.08

Sat Kartar Life Limited (formerly known as Sat Kartar Shopping Limited)
and its subsidiaries Ajooni Life Sciences Private Limited, Plantomed Neutraceuticals Private Limited and Sat Kartar Ocean Private Limited
Additional Regulatory Information

Disclosure of Ratios	Formula	Numerator	Denominator	31st March, 2026	31st March, 2025
a) Current ratio	"Current Assets/Current Liabilities"	Current Assets	Current Liabilities	4.44	4.92
b) Debt-Equity ratio	Total Debt/ Total Equity	Long Term Debt + Short Term Debt	Shareholder equity	0.10	0.13
c) Debt service coverage ratio	EBITDA/ (Principal + Interest)	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	8.46	1.88
d) Return on equity ratio	Profit after Tax/ Equity	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	1.09	0.62
e) Inventory turnover ratio	"Cost of Goods Sold/ Average Inventory"	Turnover	Average Inventory	19.15	35.73
f) Trade receivables turnover ratio	"Credit Sales/ Average Trade Receivables"	Net Credit Sales	Average Trade Receivable	0.07	0.04
g) Trade payables turnover ratio	"Credit Purchases/ Average Trade Payables"	Net Credit Purchase	Average Trade Payable	0.06	0.03
h) Net capital turnover ratio	Sales/ Working Capital	Total Sales	Average Working Capital	2.97	3.16
i) Net profit ratio	Net Profit/ Sales	Net Profit	Net Sales	0.12	0.08
j) Return on capital employed	"EBIT/ (Shareholder's Equity + Long term Liabiblities)"	Earning Before Interest & tax	Capital employed	0.34	0.25
k) Return on investment	EBIT / Shareholder's Equity	Earning Before Interest and Tax	Shareholder's Equity	2.65	0.62

(All amounts in Indian ` in Lacs, unless otherwise stated)

Notes 1
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS ON 31-3-2026

1. SIGNIFICANT ACCOUNTING POLICIES:-

1.1 GENERAL

The financial statements have been prepared in accordance with accounting standards specified by the Institute of Chartered Accountants of India. Accounting policies not specifically referred to otherwise are consistent and in accordance with generally accepted accounting principles.

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS (SIGNIFICANT ACCOUNTING POLICIES & OTHER EXPLANATORY NOTES):-

2.1 BASIS OF PREPARATION

These standalone financial statements have been prepared on historical cost basis except for certain financial instruments and defined benefit plans which are measured at fair value or amortized cost at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services .Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realization in cash and cash equivalents of the consideration for such services rendered, the Company has Considered an operating cycle of 12 months.

The statement of cash flows has been prepared under indirect method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expense associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value to be cash equivalents.

These standalone financial statements have been prepared in Indian Rupee (`) which is the functional currency of the Company. Foreign currency transactions are recorded at exchange rates prevailing on the date of the transaction.
Foreign currency denominated monetary assets and liabilities are retranslated at the exchange rate prevailing on the balance sheet dates and exchange gains and losses arising on settlement and restatement are recognized in the statement of profit and loss. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not retranslated.

The material accounting policy information related to preparation of the standalone financial statements have been discussed in the respective notes.

2.2 USE OF ESTIMATES AND JUDGMENTS

The preparation of standalone financial statements in conformity with the recognition and measurement principles of Accounting Standards requires management of the Company to make estimates and judgments that affect the reported balances of assets and liabilities, disclosures of contingent liabilities as at the date of standalone financial statements and the reported amounts of income and expenses for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

The Company uses the following critical accounting judgments, estimates and assumptions in preparation of its standalone financial statements:

2.3 PROVISION FOR INCOME TAX AND DEFERRED TAX ASSETS

The Company uses judgments based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which is exercised while determining the provision for income tax. A deferred tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. Accordingly, the Company exercises its judgment to reassess the carrying amount of deferred tax assets at the end of each reporting period.

2.4 PROVISIONS AND CONTINGENT LIABILITIES

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates.

The Company uses significant judgments to assess contingent liabilities. 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 neither recognized nor disclosed in the standalone financial statements.

2.5 EMPLOYEE BENEFITS

The Company has adopted the Accounting Standard 15- Employee Benefits prescribed under the Companies (Accounting Standards) Rules, 2006. Employee benefits include provident fund, bonus and gratuity benefits. The Company’s obligation towards various employee benefits has been recognized as follows:

- **Short Term Employee Benefits:-**

All employee benefits payable wholly within twelve months of rendering the service are short-term employee benefits. Benefits such as salaries, wages and bonus, wages, etc., are recognized in the Profit and Loss statement in the period in which the employee renders the related service.

- **Defined Contribution Plans:-**

The Company's contribution to provident fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

- **Defined benefits plans –**

i. For defined-benefit plans, the amount recognized in the Balance Sheet is the present value of the defined-benefit obligation less the fair value of any plan assets. The present value of the defined benefit obligation is the present value of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. The discount rate used is the market yields on government bonds at the Balance Sheet date with remaining terms to maturity approximating those of the Company's obligations.
ii. Actuarial gains and losses in respect of post-employment and other long-term benefits are charged to the Statement of Profit and Loss.

2.6 Leases

- **Finance lease**

i. Assets taken on finance lease are capitalized at fair value or net present value of the minimum lease payments, whichever is less.
ii. Lease payments are apportioned between the finance charges and outstanding liability in respect of assets taken on lease.

- **Operating Lease**

i. Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term are classified as operating lease. Lease rent are recognized as an expense in the Statement of Profit and Loss on a straight line basis over the lease term.

2.7 PROVISINS, CONTINGENT LIABILITIES AND ASSETS

A provision is recognized when there is a present obligation as a result of past event and 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 obligation. A Contingent Liability is recognized for :-

i. A present obligation that arises from past events but is not recognized as a provision because either the possibility that an outflow of resources embodying economic benefit will be required to settle the obligation is remote or reliable estimate of the amount of the obligation can not be made.
ii. A possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the company.
iii. Contingent assets are neither accounted for nor disclosed in the financial statements.

2.8 Intangible assets

- **Separately acquired intangible assets:-**

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangibles, excluding capitalized development cost, are not capitalized and the related expenditure is reflected in statement of Profit and Loss in the period in which the expenditure is incurred. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

2.9 Depreciation and amortization

Depreciation on property, plant and equipment is provided on prorata basis on straight line method using the useful lives of the assets estimated by the management and in the manner prescribed in Schedule II of the Companies Act 2013. The estimated life of various assets is as follows:

Building	30 Years
Motor Cycle	10 Years
Electrical equipment's	10 Years
Furniture and Fixture	10 Years
Motor Car	8 Years
Office Equipment	5 Years
Computer and Software	3 Years
Advertisement film	3 Years
Plant and machinery	10 Years
Hospital – Assets	15 Years

2.10 Inventories:-

Inventories are carried at lower of cost and net realizable value. Cost is computed on First in First out (FIFO) method. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Finished goods include appropriate proportion of overheads.

2.11 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise of cash at bank and in hand and short term investments with an original maturity of three months or less. Earmarked balances with bank, margin money or security against borrowings, guarantees and other commitments, if any shall be treated separately from cash and cash equivalent.

2.12 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.13 Taxes on Income :-

Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred tax for timing difference between the book profits and tax profits is accounted for using the tax rates and laws that have been enacted or substantially enacted as of the Balance Sheet date. Deferred tax assets arising from the timing differences are recognized to the extent there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

a)Keeping in view the taxable income of the company provision for tax has been made for Rs 597.26

b)The company has followed the deferred tax accounting method consequently, the company has accounted for a Deferred Tax assets arising out of timing difference during the year of Rs. (0.19).

Particulars	Deferred Tax asset/ (liability) as at 31.3.2025	Tax effect of timing differences during the year	Deferred Tax asset/(liabiliy) as at 31.3.2026
Deferred Tax Asset:			
Excess of block of fixed assets as per Income Tax Act as compared to Companies Act	206.80	4.99	202.02
Provision for Gratuity	75.36	(10.37)	85.73
Total	282.16	5.38	287.75
Deferred Tax Liability:			
Excess of block of fixed assets as per Companies Act as compared to Income Tax Act			
Net deferred Tax Asset/ (Liability)	71.02	(1.34)	72.42

2.14 Other income

Interest income is recognized on time proportion basis. Rental income is recognized on accrual basis.

2.15 Revenue Recognition:-

All the term of costs/expenditure and revenue/ Income have been accounted for an accrual Basis.

1. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
2. Trade Receivables, Trade Payables, Loans & Advances, Security Deposits and Unsecured Loans have been taken at their book value subject to confirmation and Realization
3. Contingent Liabilities not provided for Rs NIL (previous Year Rs NIL)
4. As the company's business activity falls within a single primary business segment viz Herbal Products , the disclosure requirements of Accounting Standards (AS-17) Segment Reporting issued by the Institute of Chartered Accountants of India are not applicable
5. **There are no dues outstanding to Micro and Small Enterprises for a period exceeding 45 days as at the balance sheet date. Details of Dues to Micro and Small Enterprises as per MSMED Act 2006 :-**

Particulars	2025-26	2024-25
The Principal amount and the Interest due thereon (to be shown Separately) remaining unpaid to any supplier at the end of each accounting Year	164.39	127.91
The amount of Interest paid by the buyer in term of the section 16 of the Micro , Small and Medium Enterprises Development Act 2006 along with the amount of payment made to the Suppliers beyond the appointed day during the each accounting year	0.00	0.00
The amount of Interest due and payable in making payment (which have been paid but beyond the appointed day during the Year) but without adding Interest specified under The Micro , Small and Medium Enterprises Development Act 2006	0.00	0.00
The amount of Interest accrued and remaining unpaid at the end of each accounting Year	0.00	0.00
The amount of further interest remaining due and payable even in the succeeding years , until such date when the interest dues as above are actually paid to small enterprises for the purpose of disallowance as deductible expenditure under section 23 of Micro , Small and Medium Enterprises Development Act 2006	0.00	0.00

6. Previous year's figures have been regrouped and rearranged wherever considered necessary.

7. All other information required to be given is either Nil or not applicable.

2.16 Foreign Currency Transactions and Translations

◦ **Initial recognition:-**

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

◦ **Measurement Of Foreign Currency Monetary Items At The Balance Sheet Date:-**

Foreign currency monetary items (other than derivative contracts) of the Company outstanding at the Balance Sheet date are restated at the year-end rates. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss."

◦ **Foreign Currency Payments During the Year :-**

During the year, the Company made foreign currency payments in the ordinary course of business amounting to USD 11,56,002.78 (equivalent to ₹10,34,43,811.42), EUR 2,373 (equivalent to ₹2,52,984.25), THB 738 (equivalent to ₹2,098.18), and SGD 1,000 (equivalent to ₹74,041.05).

2.17 Investments

Long-term investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments includes acquisition charges such as brokerage, fees and duties.

2.18 Government Grants

This is not applicable to the concern.

2.19 Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

2.20 Related Party Disclosures

Related party disclosures as required under Accounting Standard 18 (AS-18) will be shown separately in the Balance Sheet as Note No 27.

The above disclosure is in addition to the existing notes and policies and has been appropriately included as per the instructions provided.

2.21 Earning Per Share:-

Basic Earnings Per share are calculated by dividing the Net Profit or Loss for the year attributable to equity shareholders by the weighted average number of Equity Shares outstanding during the year.

For Calculating Diluted earnings per share, The Net Profit or Loss for the Year attributable to equity shareholders and the weighted average number of Equity Shares outstanding during the year are adjusted for the effects of all dilutive potential Equity Shares.

2.22 Financial Ratios (As per Schedule III Requirements)

Particulars	Formula	Numerator	Denominator	Ratio as on 31.03.2026
(a) Current Ratio	Current Assets / Current Liabilities	Current Assets	Current Liabilities	4.44
(b) Debt-Equity Ratio	Total Debt / Equity	Total Debt	Equity	0.10
(c) Debt Service Coverage Ratio	EBITDA / (Principal + Interest)	Earning available for debt service	Interest + Principal	8.46
(d) Return on Equity	Net Profit after Tax / Shareholder's Funds	Net Profit after Tax	Shareholder's Funds	1.09
(e) Inventory Turnover Ratio	Cost of Goods Sold / Clo. Inventory	COGS	Clo. Inventory	19.15
(f) Trade Receivables Turnover	Credit Sales / Clo. Receivables	Credit Sales	Clo. Trade Receivables	0.07
(g) Trade Payables Turnover	Credit Purchases / Clo. Payables	Credit Purchases	Clo. Payables	0.06
(h) Net Capital Turnover	Revenue / Working Capital	Sales	Working Capital	2.97
(i) Net Profit Ratio	Net Profit / Revenue	Net Profit	Sales	0.12
(j) Return on Capital Employed	EBIT / Capital Employed	EBIT	Equity + Long-Term Liabilities	0.34
(k) Return on Investment	EBIT / Shareholder's Equity	EBIT	Equity	2.65

2.23 Dividend Declaration

The Board of Directors has declared a final dividend of ₹0.70 per equity share of ₹10 each for the financial year 2025–26, subject to approval by the shareholders at the ensuing Annual General Meeting.

For NIDHI BANSAL & CO
CHARTERED ACCOUNTANTS

Sd/-
(VARUN GUPTA)
Partner
Membership No.503070
Audit Firm Reg. No. 022073N
Amber tower, Commercial
Complex Azadpur Delhi 110033
UDIN- 26503070RCCCQK9827

For SAT KARTAR LIFE LIMITED

Sd/-
(Devender Kumar Arora)
CFO

Sd/-
(Sonal Seth)
Company Secretary
M No. F13949

Sd/-
(Ved Prakash)
Managing Director
DIN : 08591808

Sd/-
(Sanjay Kumar)
Director
DIN : 08218434

Dated: 05.05.2026
Place: New Delhi

The Journey Continues

SAT KARTAR LIFE LIMITED

Annual Report 2025–26