

SAT KARTAR LIFE LIMITED

(Formerly known as Sat Kartar Shopping Limited)



Dated: 05.05.2026

To,
The Manager- Listing Compliance
National Stock Exchange India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla complex, Bandra (E),
Mumbai 400051

SYMBOL: SATKARTAR
ISIN: INE0NB801022

Sub: Outcome of Board Meeting held on 05th May,2026

Ref: Reg. 30 and Reg.33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We would like to inform you that, the Board of Directors of the Company at their meeting held on Tuesday i.e. May 05, 2026 have, inter- alia, considered and approved the Audited Financial Results (Standalone and Consolidated) for the half yearly and year ended March 31, 2026.

Pursuant to Regulation 33 of the Listing Regulations and applicable LODR Regulations, if any, we are enclosing herewith the following:

- a. Audited Financial Results (Standalone and Consolidated) of the Company for the half yearly and year ended March 31, 2026;
- b. Auditors' reports in respect of such audited financial results for the half yearly and year ended March 31, 2026; and
- c. The declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 duly signed by Chief Financial Officer of the Company.

It is also hereby confirmed that the Auditors Reports issued by M/s Nidhi Bansal & Co., Chartered Accountants, the Statutory Auditors of the Company are with an unmodified opinion on the financial results.

The meeting commenced at 01:30 P.M. and concluded at 03:00 P.M.

Thanking you,
Yours faithfully,
For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Sonal
Seth

Digitally signed by
Sonal Seth
Date: 2026.05.05
14:59:51 +05'30'

Sonal Seth
Company Secretary & Compliance Officer
Membership No. F13949
Date: 05.05.2026
Place: New Delhi

Regd Office: 603, 6th Floor, Mercantile House, KG Marg, New Delhi -110001
Tel No. +011-40550741, website: www.satkartar.in, Email id: info@satkartar.in

CIN: L52590DL2012PLC238241

Dated: May 05, 2026

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF

**SAT KARTAR LIFE LIMITED
(FORMERLY KNOWN AS SAT KARTAR SHOPPING LIMITED)**

Report on the audit of the Standalone Financial Results Opinion

Basis for Opinion

We have audited the accompanying standalone financial results of **Sat Kartar Life Limited (Formerly known as Sat Kartar Shopping Limited)** for half year ended 31st March, 2026 and the year to date results for the year from 1st April, 2025 to 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Financial Results for the year ended 31 March, 2026.

- a. Financial Results are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard as amended; and;
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and the accounting principles generally accepted in India, of the net profit and the other comprehensive income and other financial information for the half year and the year ended 31st March, 2026.

(b) Conclusion on Audited Standalone Financial Results for the half year and financial year ended 31 March, 2026

With respect to the Standalone Financial Results for the half year and financial year ended 31 March, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the half year and financial year ended 31 March, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis of Opinion on the Audited Standalone Financial Results for the year ended 31 March, 2026

We conducted our Audit of the standalone Financial Results in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the 'Code of Ethics'



issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone Financial Results.

Management's Responsibilities for the Standalone Financial Results

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial results. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the applicable Accounting prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Audit of the Standalone Financial Results for the year ended 31 March, 2026

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 standalone financial results.

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

- Identify and assess the risks of material misstatement of the Annual standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Companies Act, 2013, we are also



responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual standalone annual financial results, including the disclosures, and whether the Annual standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.
- Materiality is the magnitude of misstatements in Annual Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of reasonably knowledgeable user of Annual Standalone Financial Results 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 Financial Statements.

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

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

Other matters

The annual financial results include the results for the half year ended 31st March, 2026 and the corresponding half year ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year of the relevant financial year which were subject to limited review by us.

For Nidhi Bansal & Co.
Chartered Accountants



Varun Gupta
Partner

Membership No: 507030

Firm Registration No: 22073N



Date: 05.05.2026

Place: New Delhi

UDIN: 26503070RCCCQK9827

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE SIX MONTHS AND YEAR ENDED 31 MARCH 2026

(In lacs)

Sl No	Particulars	Half Year Ended			Year Ended	
		31.03.2026 (Audited)	30.09.2025 (Un Audited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I.	Revenue from Operations	10,548.55	8,835.31	8,712.64	19,383.86	16,292.13
	Less: Excise Duty	-	-	-	-	-
		10,548.55	8,835.31	8,712.64	19,383.86	16,292.13
II.	Other Incomes	55.47	186.71	54.31	242.18	76.23
III.	Total Revenue (I + II)	10,604.02	9,022.02	8,766.96	19,626.04	16,368.36
IV.	Expenses:					
	Purchase of Stock in Trade	1,224.37	682.07	805.28	1,906.44	1,299.77
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(360.94)	(161.36)	(319.59)	(522.30)	(399.78)
	Employee benefit expense	1,122.43	1,129.52	1,371.87	2,251.95	2,760.13
	Finance costs	23.96	27.37	32.25	51.33	53.94
	Depreciation and Amortization Expenses	201.44	129.31	77.24	330.75	130.12
	Other Expenses	7,116.31	6,157.17	5,995.38	13,273.48	11,209.12
	Total	9,327.56	7,964.08	7,962.43	17,291.64	15,053.30
V.	Profit before Exceptional and Extraordinary Items and Tax (III - IV)	1,276.46	1,057.94	804.53	2,334.40	1,315.05
VI.	Exceptional Items - Prior Period Items				-	-
VII.	Profit before Extraordinary Items and Tax (V - VI)	1,276.46	1,057.94	804.53	2,334.40	1,315.05
VIII.	Extra Ordinary Items- Change in Depreciation Policy					
IX.	Profit before Tax (VII - VIII)	1,276.46	1,057.94	804.53	2,334.40	1,315.05
X.	Tax Expense:					
	(1) Current tax	345.19	250.47	214.30	595.66	352.69
	(2) Deferred Tax Asset	(16.07)	15.88	(9.20)	(0.19)	(19.13)
	(3) Tax Adjustment for earlier years	-	13.06	-	13.06	-
XI.	Profit/ (Loss) for the period from Continuing Operations (IX - X)	947.34	778.54	599.43	1,725.87	981.50
XII.	Profit/ (Loss) for the Period (XI + XIV)	947.34	778.54	599.43	1,725.87	981.50
XIII.	Earnings Per Equity Share					
	(1) Basic	6.02	4.94	4.50	10.96	7.37
	(2) Diluted	6.02	4.94	4.50	10.96	7.37

Notes:-

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 5th May 2026.
- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The Company operates in a single segment and, accordingly, segment reporting is not applicable.

Nidhi Bansal & Co.
Chartered Accountants

(Signature)

Vijay Gupta
Partner
M.No. 503079/ FRN 022073N
UDIN: 26503070 RCCC 9K9827
Date: 05.05.2026
Place: New Delhi

NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS
NEW DELHI

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

(Signature)
Ved Prakash
(Managing Director)

(Signature)
Sanjay Kumar
(Director)

(Signature)
Devender Kumar Arora
CFO

(Signature)
Sonal Seth
Company Secretary

Sat Kartar Life Limited
New Delhi

STANDALONE STATEMENT OF ASSETS & LIABILITIES

In Lacs

Particulars	As at	
	31.03.2026	
	Audited	
I. EQUITY AND LIABILITIES :-		
Shareholder's Funds		
Share Capital	1,574.49	1,574.49
Reserves and Surplus	5,191.26	3,575.57
Non-Current Liabilities		
Long Term Borrowings	160.35	198.57
Current Liabilities		
Short Term Borrowings	78.67	393.34
Trade Payables		
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 Liabilities	200.27	220.44
Short Term Provisions	103.15	101.88
TOTAL	8,418.39	6,482.27
II. ASSETS :-		
Non-Current Assets		
Property, Plant and Equipment.	600.78	380.53
Intangible assets	449.72	211.55
Intangible assets under development or work-in-progress	78.08	28.02
Non-Current Investment	144.78	81.72
Long Term Loans and Advances	207.24	135.09
Deferred Tax Assets	71.21	71.02
Bank balance and other than cash and cash equivalents	2,110.25	3,059.14
Trade Receivables	1,386.35	597.83
Inventory in Hand	978.33	456.03
Cash and Cash Equivalents	30.47	10.82
Short Term Loans and Advances	784.63	647.68
Other Current Assets	1,576.55	802.83
TOTAL	8,418.39	6,482.27

Nidhi Bansal & Co.
Chartered Accountants

(Signature)

Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 26503070RCCQK9827
Date: 05.05.2026
Place: New Delhi

NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS
NEW DELHI

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

(Signature)
Ved Prakash
(Managing Director)

(Signature)
Sanjay Kumar
(Director)

(Signature)
Devender Kumar Arora
CFO

(Signature)
Sonal Seth
Company Secretary



STANDALONE STATEMENT OF CASH FLOWS

Particulars	Amount (In Lacs)	Amount (In Lacs)	Amount (In Lacs)	Amount (In Lacs)
	31.03.2026		31.03.2025	
	Audited		Audited	
Operating Activity:-				
Net Profit Before Tax		2,334.40		1,315.05
Adjustment For		161.89		216.05
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)	
Operating Profit Before Working Capital Change		2,496.29		1,531.10
Changes in working capital:-		(1,864.07)		(1,711.62)
(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)		(355.07)	
Cash generated from Operation		632.22		(180.52)
Income Tax Paid / (Refund)		617.82		326.17
Net Cash from Operating Activity (A)		14.39		(506.69)
Investing activity:-		(868.42)		(30.93)
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)		(13.74)	
Net Cash from Investing Activity (B)		(868.42)		(30.93)
Financing Activities:-		(75.22)		3,355.71
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)		(4.90)	
Net Cash from Financing Activity (C)		(75.22)		3,355.71
Net (Increase / (Decrease) in A, B & C) in Cash & Cash equivalents		(929.25)		2,818.09
Opening Cash & Cash Equivalent		3,069.96		251.88
Closing Cash & Cash Equivalent		2,140.69		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

The above statement of cash flow has been prepared under the 'Indirect Method'.
 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.
 The Company operates in a single segment and, accordingly, segment reporting is not applicable.

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

Ved Prakash
 (Managing Director)

Sanjay Kumar
 (Director)

Devender Kumar Arora
 CFO

Sonal Seth
 Company Secretary

Nidhi Bansal & Co.
 Chartered Accountants



Vijay Gupta
 Partner

M.No. 503070/ FRN 022073M

UDIN: 26503070 RCCC QK9827

Date: 05.05.2026

Place: New Delhi



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of

SAT KARTAR LIFE LIMITED (FORMERLY KNOWN AS SAT KARTAR SHOPPING LIMITED)

Report on the Audit of Consolidated Financial Results

We have audited the accompanying consolidated financial statements of **Sat Kartar Life Limited (Formerly known as Sat Kartar Shopping Limited)** ("hereinafter referred to as the 'Holding Company") and its subsidiaries (Holding Company, its subsidiaries together referred to as "the Group"), which comprise the consolidated balance sheet as at March 31, 2026, and the consolidated statement of profit and loss, and the consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, and its cash flows for the year ended on that date.

a. Include the annual financial results of the following entities:

- 1. Sat Kartar Life Limited (Holding Company)**
- 2. Ajooni Life Sciences Private Limited (Subsidiary Company)**
- 3. Plantomed Nutraceuticals Private Limited (Subsidiary Company)**
- 4. Sat Kartar Ocean Private Limited (Subsidiary Company)**

- are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and the applicable accounting standards, and other accounting principles generally accepted in India, of net profit/loss and other comprehensive income and other financial information of the Group for the year ended 31st March, 2026

b) Conclusion on Audited Consolidated Financial Results for the half year and financial year ended 31 March, 2026

With respect to the Consolidated Financial Results for the half year and financial year ended 31st March, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the audit conducted of the subsidiary



companies referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the half year and financial year ended 31st March, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended 31 March, 2026

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31 March, 2026, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the half year and year ended 31 March, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The respective Board of Directors of the companies included in the Group are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its subsidiaries in accordance with the recognition and measurement principles laid down accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the



respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results for the year ended 31 March, 2026 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 consolidated financial results.

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

- Identify and assess the risks of material misstatement of the Annual consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual consolidated financial results, including the disclosures, and whether the Annual consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual financial results/financial information of the entities within the Group to express an opinion on the Annual consolidated Financial



Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the Annual consolidated Financial Results, which have been audited by us and we remain responsible for the direction, supervision and performance of the audits carried out by us. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results 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 Annual Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations, as amended, to the extent applicable.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Other Matters

The Statement includes the results for the half year ended 31 March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the half year of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

The consolidated Financial Results include the **audited Financial Results of 03 subsidiaries**, The consolidated financial results reflect total revenue of ₹203.12 crore and net profit after tax of ₹17.10 crore for the year ended March 31, 2026 and for the period from 01st April, 2025 to 31st March, 2026 respectively, as considered in the consolidated Financial Results, which have been audited by us. The financial statements present a true and fair view of the state of affairs of the Group, including its business operations, financial position, and its profit and loss for the period under consideration. They have been prepared in accordance with the applicable accounting standards and relevant statutory requirements. The financial information is complete, consistent, and free from material misstatement, and reflects the underlying transactions and events in a fair and transparent manner.

Further, these financial statements of subsidiaries have been duly audited by us in accordance with the applicable auditing standards, and based on our audit procedures and the information and explanations provided to us, nothing has come to our attention that causes us to believe that the accompanying financial statements do not present a true and fair view.



NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS

202 Amber Tower Commercial Complex Azadpur, Delhi-110033

Telephone : 9899154752, 9810516658.

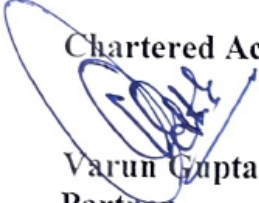
Telefax: 011-49121323

Email:- info_canbc@yahoo.com

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done.

For Nidhi Bansal & Co.

Chartered Accountants



Varun Gupta
Partner



Membership No: 507030

Firm Registration No: 22073N

Date: 05.05.2026

Place: New Delhi

UDIN: 26503070 CERFWS6152

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE SIX MONTHS AND YEAR ENDED 31 MARCH 2026

(In lacs)

SI No	Particulars	Half Year Ended			Year Ended	Year Ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Un Audited)	(Audited)	(Audited)	(Audited)
I.	Revenue from Operations	11,062.41	9,007.11	8,712.64	20,069.52	16,292.13
	Less: Excise Duty	-	-	-	-	-
		11,062.41	9,007.11	8,712.64	20,069.52	16,292.13
II.	Other Incomes	55.54	186.72	54.31	242.26	76.23
III.	Total Revenue (I + II)	11,117.95	9,193.83	8,766.96	20,311.78	16,368.36
IV.	Expenses:					
	Purchase of stock-in-trade	1,287.84	722.67	805.28	2,010.51	1,299.77
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(382.79)	(180.57)	(319.59)	(563.36)	(399.78)
	Employee Benefit Expenses	1,150.79	1,147.35	1,371.87	2,298.14	2,760.13
	Finance Costs	24.69	27.93	32.25	52.62	53.94
	Depreciation and Amortization Expenses	207.24	130.09	77.24	337.33	130.12
	Other Expenses	7,519.47	6,335.56	5,995.38	13,855.03	11,209.12
	Total	9,807.24	8,183.04	7,962.43	17,990.27	15,053.30
V.	Profit before Exceptional and Extraordinary Items and Tax (III - IV)	1,310.71	1,010.79	804.53	2,321.51	1,315.05
VI.	Exceptional Items - Prior Period Items				-	-
VII.	Profit before Extraordinary Items and Tax (V - VI)	1,310.71	1,010.79	804.53	2,321.51	1,315.05
VIII.	Extra Ordinary Items- Change in Depreciation Policy					
IX.	Profit before Tax (VII - VIII)	1,310.71	1,010.79	804.53	2,321.51	1,315.05
X.	Tax Expense:					
	(1) Current tax	345.35	251.92	214.30	597.27	352.69
	(2) Deferred Tax Asset	(14.49)	15.83	(9.20)	1.34	(19.13)
	(3) Tax Adjustment for earlier years	(0.35)	13.06	-	12.71	
XI.	Profit/ (Loss) for the period from Continuing Operations (IX - X)	980.20	729.98	599.43	1,710.19	981.50
XII.	Profit/ (Loss) for the Period (XI + XIV)	980.20	729.98	599.43	1,710.19	981.50
XIII.	Earnings Per Equity Share					
	(1) Basic	6.22	4.64	4.50	10.86	7.37
	(2) Diluted	6.22	4.64	4.50	10.86	7.37

Notes:-

- 1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 05th May, 2026
- 2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The Company had proposed to make **Sat Kartar USA Inc.** its subsidiary by acquiring shares in the said company. However, the requisite approval from the **Reserve Bank of India** has not yet been obtained and, accordingly, the proposed acquisition of shares in the USA company has not been consummated. Consequently, **Sat Kartar USA Inc. has not become a subsidiary of the Company as on March 31, 2026**
- 4 The Company operates in a single segment and, accordingly, segment reporting is not applicable.

Nidhi Bansal & Co.
 Chartered Accountants

 Varun Gupta
 Partner
 M.No. 503070/ FRN 0220736
 UDIN: 26503070CERFW61S2
 Date: 05.05.2026
 Place: New Delhi



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

 Ved Prakash
 (Managing Director)

 Devender Kumar Arora
 CFO


 Sanjay Kumar
 (Director)

 Sonal Seth
 Company Secretary



CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

Particulars	As at	As at
	31.03.2026	31.03.2025
	Audited	Audited
I. EQUITY AND LIABILITIES :-		
Shareholder's Funds		
Share Capital	1,574.49	1,574.49
Reserves and Surplus	5,185.20	3,575.57
Minority Interest	0.31	-
Non-Current Liabilities		
Long Term Borrowings	160.35	198.57
Current Liabilities		
Short Term Borrowings	81.54	393.34
Trade Payables		
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	207.16	220.44
Short Term Provisions	94.97	101.88
TOTAL	8,485.15	6,482.27
II. ASSETS :-		
Non-Current Assets		
Property, Plant and Equipment.	607.46	380.53
Intangible assets	449.72	211.55
Intangible assets under development or work-in-progress	78.08	28.02
Goodwill on Consolidation	64.40	-
Non-Current Investment	52.45	81.72
Long Term Loans and Advances	216.09	135.09
Deferred Tax Assets	72.43	71.02
Bank balance and other than cash and cash equivalents	2,146.22	3,059.14
Trade Receivables	1,446.79	597.83
Inventory in Hand	1,047.76	456.03
Cash and Cash Equivalents	39.44	10.82
Short Term Loans and Advances	610.74	647.68
Other Current Assets	1,653.58	802.83
TOTAL	8,485.15	6,482.27

Nidhi Bansal & Co.
Chartered Accountants

Varun Gupta
Partner
M.No. 503070/ FRN 022073M
UDIN: 26503070CERFWS61S2
Date: 05.05.2026
Place: New Delhi



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

Ved Prakash
(Managing Director)

Devender Kumar Arora
CFO


Sanjay Kumar
(Director)

Sonal Seth
Company Secretary



CONSOLIDATED STATEMENT OF CASH FLOWS

Particulars	Amount (In Lacs)	Amount (In Lacs)	Amount (In Lacs)	Amount (In Lacs)
	31.03.2026		31.03.2025	
	Audited		Audited	
Operating Activity:-				
Net Profit Before Tax		2,321.52		1,315.05
Adjustment For		169.77		216.05
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)	
Operating Profit Before Working Capital Change		2,491.28		1,531.10
Changes in working capital:-		(1,816.39)		(1,711.62)
(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)		(355.07)	
Cash generated from Operation		674.89		(180.52)
Income Tax / (Refund)		627.34		326.17
Net Cash from Operating Activity (A)		47.55		(506.69)
Investing activity:-		(855.34)		(30.93)
Increase / (Decrease) in Fixed Assets	(1,016.20)		(518.44)	
Sale of Fixed Assets	275.27		37.20	
Purchase of Investments	(33.41)		464.05	
Cash advances and loans made to other parties	(81.00)		(13.74)	
Net Cash from Investing Activity (B)		(855.34)		(30.93)
Financing Activities:-		(76.53)		3,355.71
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)		(4.90)	
Net Cash from Financing Activity (C)		(76.53)		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*		2,185.65		3,069.96
* Comprises		-		
Cash in hand		39.44		10.82
Cheques in hand		-		-
Balance with Banks		697.34		510.68
Fixed Deposit		1,448.85		2,548.46



The above statement of cash flow has been prepared under the 'Indirect Method'.
The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.
The Company operates in a single segment and, accordingly, segment reporting is not applicable.

Nidhi Bansal & Co.
Chartered Accountants

Varun Gupta
Partner
M.No. 503070/ FRN 0220734
UDIN: 26503070CERFWS61S2
Date: 05.05.2026
Place: New Delhi



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


Ved Prakash
(Managing Director)

Devender Kumar Arora
CFO

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


Sanjay Kumar
(Director)

Sonal Seth
Company Secretary


SAT KARTAR LIFE LIMITED

(Formerly known as Sat Kartar Shopping Limited)



Dated: May 05, 2026

To,
The Manager-
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1,
Block-G, Bandra - Kurla Complex, Bandra (E),
Mumbai - 400051

SYMBOL: SATKARTAR
ISIN: INE0NB801022

Sub: Declaration with respect to Auditor's Reports with unmodified opinion for the Annual Audited Financial Results (Standalone and Consolidated) for the financial year ended March 31, 2026 pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In pursuant to the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

We hereby declare and confirm that M/s. Nidhi Bansal & Co. Chartered Accountants, (FRN: 022073N), Statutory Auditors of the Company, have issued Auditor's Reports with Unmodified Opinion on Audited Financial Results of the Company (Standalone and consolidated) for the half-year and financial year ended March 31, 2026.

The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 5, 2026.

Kindly take note of the same in your records.

Thanking you
Yours faithfully,
For Sat Kartar Life Limited
(Formerly known as Sat Kartar Shopping Limited)

Devender Kumar Arora
Chief Financial Officer
Place: New Delhi
Date: 05.05.2026



Regd Office: 603, 6th Floor, Mercantile House, KG Marg, New Delhi -110001
Tel No. +011-40550741, website: www.satkartar.in, Email id: info@satkartar.in
CIN: L52590DL2012PLC238241