

SAT KARTAR SHOPPING LIMITED

Dated: 07.01.2026

To,
The Manager
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

SYMBOL: SATKARTAR
ISIN: INE0NB801022

Subject: Reply of the Clarification for Financial results - SATKARTAR

Dear Sir,

With reference to the exchange email dated December 29, 2025, we would like to clarify on below mentioned points:

1. Financial results submitted is not as per format prescribed by SEBI- Comparative figures for March 2025 and prior periods not provided in CFS–

In reply to the above-mentioned query, we would like to clarify as under:

The prior period information for the Consolidated Financial Statements (CFS) is not available, as the Company made investments in its subsidiaries **post 31.03.2025**.

Accordingly, details pertaining to the prior period are **not applicable to the Company** and hence cannot be provided. The acquisition / Investment in subsidiaries were made in Ajooni Life Sciences Private Limited (Wholly owned Subsidiary-100%) and Plantomed Neurtracuticals Private Limited (Subsidiary Company-76%) post 31.03.2025 i.e. in the month of May, 2025.

2. Segment details not submitted.

In reply to the above-mentioned query, we would like to clarify as under:

The same is **not applicable to us as the** Company is engaged in a **single** line of business, i.e., the Ayurveda healthcare sector, and accordingly, the said requirement does not apply.

SAT KARTAR SHOPPING LIMITED

3. Machine Readable Form / Legible copy of Financial Results not submitted

In reply to the above-mentioned query, Financial Results in Machine readable format is enclosed below.

4. Consolidated Statement of Cash Flow not submitted:

Consolidated Cash Flow Statement for the period ended 30.09.2025 is enclosed herewith.

However, details pertaining to the prior period are **not applicable to the Company** and hence cannot be provided. The acquisition / Investment in subsidiaries were made post 31.03.2025 i.e. in the month of May, 2025.

5. Limited Review Report/ Independent Auditor's Report is not in the format prescribed by SEBI- **Same UDIN submitted in Standalone & Consolidated Financial Results-**

With reference to the observation regarding submission of the same UDIN for the Standalone and Consolidated Financial Results, we would like to inform you that the UDIN has now been updated and separate, unique UDINs have been duly mentioned for the Standalone and the Consolidated Financial Results. CA Certificate clarifying the same is also enclosed herewith.

6. Financial results submitted in XBRL with discrepancies-Paid up capital submitted in actuals instead of lakhs –

With reference to the observation regarding discrepancies in the Financial Results submitted in XBRL, we would like to clarify that the paid-up capital was inadvertently reported in actuals instead of lakhs at the time of submission. The said discrepancy has since been rectified, and the revised XBRL filing with correct reporting in lakhs has been duly submitted along with that revised XBRL containing consolidated cash flow statement also submitted.

You are requested to kindly take the said information on your record and acknowledge it.

Thanking you,
Yours faithfully,
For Sat Kartar Shopping Limited

Sonal
Seth

Digitally signed by
Sonal Seth
Date: 2026.01.07
12:14:35 +05'30'

Sonal Seth
Company Secretary & Compliance Officer
Date: 07.01.2026
Place: New Delhi

Annexure - A					
SAT KARTAR SHOPPING LIMITED					
CIN: L52590DL2012PLC238241					
Regd Office : 603, 6th Floor, Mercantile House, KG Marg, New Delhi -110001					
Unaudited Standalone Statement of profit and loss for the Half year ended September 30,2025					
(Figure in Lacs)					
Particulars	For the half year ended September 30,2025 Unaudited	For the half year ended March 31,2025 Audited	For the half year ended September 30,2024 Unaudited	For the year ended March 31,2025 Audited	For the year ended March 31,2024 Audited
Revenue from operations	8,835.31	8,712.64	7,579.49	16,292.13	12,790.93
Less : Excise Duty					
Other income	186.71	54.31	21.92	76.23	20.03
Total Income	9,022.02	8,766.96	7,601.41	16,368.36	12,810.96
Expenses					
Cost of materials consumed					
Purchases of stock-in-trade	682.07	805.28	494.50	1,299.77	925.70
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(161.36)	(319.59)	(80.19)	(399.78)	(22.64)
Employee benefit expense	1,129.52	1,371.87	1,374.35	2,760.13	2,958.53
Finance costs	27.37	32.25	21.70	53.94	51.79
Depreciation and amortisation expense	129.31	77.24	52.88	130.12	132.71
Other Expenses	6,157.17	5,995.38	5,227.65	11,209.12	7,905.41
Total other expenses					
Total expenses	7,964.07	7,962.43	7,090.89	15,053.31	11,951.50
Profit before exceptional and extraordinary items and tax	1,057.94	804.53	510.52	1,315.05	859.46
Total other expenses					
Total expenses					
Profit before exceptional and extraordinary items and tax	1,057.94	804.53	510.52	1,315.05	859.46
Exceptional items					
Profit before extraordinary items and tax	1,057.94	804.53	510.52	1,315.05	859.46
Extraordinary items					
Profit before tax	1,057.94	804.53	510.52	1,315.05	859.46
Tax Expense					
Current tax	250.47	214.30	138.39	352.69	232.79
Deferred tax	15.88	(9.20)	(9.94)	(19.13)	(8.86)
Tax Adjustment for earlier years	13.06	-	-	-	4.97
Total tax expenses	279.40	205.10	128.46	333.56	228.91
Net Profit Loss for the period from continuing operations	778.54	599.43	382.07	981.50	630.55
Profit (loss) from discontinuing operations before tax	778.54	599.43	382.07	981.50	630.55
Tax expense of discontinuing operations					
Net profit (loss) from discontinuing operation after tax	778.54	599.43	382.07	981.50	630.55
Profit (loss) for period before minority interest					
Share of profit (loss) of associates					
Profit (loss) of minority interest					
Net profit (Loss) for the period	778.54	599.43	382.07	981.50	630.55
Details of equity share capital					
Paid-up equity share capital (No. of Shares in Actual)	1,57,44,876	1,57,44,876	1,15,72,076	1,57,44,876	28,00,000
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
Details of debt securities					
Reserves excluding revaluation reserve					
Earnings per equity share (for continuing and discontinued operations)					
Basic earnings (loss) per share from continuing and discontinued operations	4.94	4.50	6.59	7.37	22.52
Diluted earnings (loss) per share from continuing and discontinued operations	4.94	4.50	26.48	7.37	22.52
Debt equity ratio	0.11	0.25	0.01	0.13	0.19

Debt service coverage ratio	4.02	26.97	1.15	1.88	4.29
Interest service coverage ratio					

For Nidhi Bansal & Co
Chartered Accountants



Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 25503070BMHCX6521
Date : 30.10.2025
Place: New Delhi

For Sat Kartar Shopping Limited

For Sat Kartar Shopping Ltd.

Managing Director

Ved Prakash
Managing Director

Devender Kumar Arora
CFO

For Sat Kartar Shopping Ltd.

Director

Sanjay Kumar
Director

Sonal Seth
Company Secretary

SAT KARTAR SHOPPING LIMITED

CIN: L52590DL2012PLC238241

Regd Office : 603, 6th Floor, Mercantile House, KG Marg, New Delhi -110001

Unaudited Standalone Balancesheet as at 30-Sep-2025

(Figure in Lacs)

Particulars		As at 30-Sep-25	As at 30-Sep-24	As at 31-Mar-25 (Audited)
	Equity and liabilities			
1	Shareholders' funds			
	Share capital	1,574.49	1,157.21	1574.49
	Reserves and surplus	4,243.92	363.28	3575.57
	Money received against share warrants			
	Total shareholders' funds	5,818.41	1,520.49	5150.06
2	Share application money pending allotment			
3	Deferred government grants			
4	Minority interest			
5	Non-current liabilities			
	Long-term borrowings	172.76	10.61	198.57
	Deferred tax liabilities (net)			
	Foreign currency monetary item translation difference liability account			
	Other long-term liabilities			
	Long-term provisions			
	Total non-current liabilities	172.76	10.61	198.57
6	Current liabilities			
	Short-term borrowings	53.19	367.88	393.34
	Trade Payables			
	(A) Total outstanding dues of micro enterprises and small enterprises	95.77	71.18	127.91
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	683.24	421.60	290.07
	Total Trade payable	779.02	492.78	417.98
	Other current liabilities	163.10	280.15	112.03
	Short-term provisions	125.61	81.40	101.88
	Total current liabilities	1,120.92	1,222.21	1025.23
	Total equity and liabilities	7,112.09	2,753.30	6373.86
	Assets			
1	Non-current assets			
(i)	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	327.41	243.23	380.53
	Producing properties			
	Intangible assets	248.58	-	211.55
	Preproducing properties			
	Property, Plant and Equipment capital work-in-progress			
	Intangible assets under development or work-in-progress	54.20		28.02
	Total Property, Plant and Equipment and Intangible assets	630.19	243.23	620.10
(ii)	Non-current investments	143.97	104.89	81.72
(v)	Deferred tax assets (net)	55.14	61.82	71.02
(vi)	Foreign currency monetary item translation difference asset account		-	
(vii)	Long-term loans and advances	153.27	237.89	135.09
(viii)	Other non-current assets			
	Total non-current assets	982.57	647.84	907.93
2	Current assets			
	Current investments			
	Inventories	617.39	136.44	456.03
	Trade receivables	1,249.00	272.81	597.83
	Cash and cash equivalents	16.67	14.80	10.82
	Bank balance other than cash and cash equivalents	2,901.09	579.03	3059.14
	Short-term loans and advances	730.57	543.08	647.68
	Other current assets	614.78	559.30	694.42

	Total current assets	6,129.52	2,105.47	5465.93
	Total assets	7,112.09	2,753.30	6373.86
	Disclosure of notes on assets and liabilities			

For Nidhi Bansal & Co
Chartered Accountants



Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 25503070BMHCEX6521
Date : 30.10.2025
Place: New Delhi

For Sat Kartar Shopping Limited

For Sat Kartar Shopping Ltd.

Managing Director

Ved Prakash
Managing Director

Devender Kumar Arora
CFO

For Sat Kartar Shopping Ltd.

Director

Sanjay Kumar
Director

Sonal Seth
Company Secretary

SAT KARTAR SHOPPING LIMITED

CIN: L52590DL2012PLC238241

Regd Office : 603, 6th Floor, Mercantile House, KG Marg, New Delhi -110001
Unaudited Standalone Cash flow statements for the half year ended Sep 30, 2025

(Figure in Lacs)

Particulars	As at 30-Sep-25	As at 30-Sep-24	As at 31-Mar-25
Operating Activity:			
Net Profit Before Tax	1,057.94	510.52	1,315.05
Adjustment For	(20.22)	76.84	216.05
Amt Written off		2.10	2.10
Finance cost	27.37	21.70	53.94
Depreciation	129.31	52.88	130.12
Profit/ Loss on sale of Fixed assets/ Investment	(106.03)	0.17	(7.54)
Provision for Gratuity	-	-	75.36
Interest received	(70.87)	-	(37.93)
Operating Profit Before Working Capital Change	1,037.72	587.36	1,531.11
Changes in working capital:	(743.83)	(609.85)	(1,711.63)
(Increase)/Decrease in Inventories	(161.36)	(80.19)	(399.78)
(Increase)/Decrease in Trade receivables	(651.17)	(43.88)	(368.91)
(Increase)/Decrease in Current Investment	-	2.10	2.10
(Increase)/Decrease in Short Term Loans and Advances	(82.89)	(158.53)	(263.12)
(Uncrease)/Decrease in other Current Assets	79.64	(290.12)	(425.24)
Increase/(Decrease) in Trade Payable	361.03	(94.22)	(169.02)
Increase/(Decrease) in short Term Borrowings	(340.14)	241.96	267.42
Increase/(Decrease) in Other Current Liabilities	51.07	(186.96)	(355.07)
Cash generated from Operation	293.89	(22.49)	(180.52)
Income Tax & CSR Paid /(Refund)	239.80	56.99	326.17
Net Cash from Operating Activity (A)	54.10	(79.48)	(506.69)
Investing activity:	(113.80)	289.50	(30.93)
Increase/ (Decrease) in Fixed Assets	(225.01)	(29.95)	(518.44)
Sale of Fixed Assets	191.64	2.70	37.20
Purchase of Investments	(62.25)	316.75	464.05
Cash advances and loans made to other parties	(18.18)	-	(13.74)
Net Cash from Investing Activity (B)	(113.80)	289.50	(30.93)
Financing Activities:	(92.49)	131.93	3,355.71
Interest received	70.87	-	37.93
Finance cost	(27.37)	(21.70)	(53.94)
Taken of Long Term Borrowings	(25.80)	(41.46)	146.50
Proceeds from Issue of share capital (Net of exp)	-	199.99	3,230.13
Dividend Paid	(110.19)	(4.90)	(4.90)
Net Cash from Financing Activity (C)	(92.49)	131.93	3,355.71
Net (increase /(Decrease) in A, B & c) in Cash & Cash equivalents	(152.20)	341.95	2,818.09
Opening Cash & Cash Equilent	3,069.96	251.88	251.88
Paid-up equity share capital (No. of Share's in Actual)	2,917.77	593.83	3,069.96
Comprises			
Cash in hand	16.67	14.77	10.82
Cheques in hand	-	-	-
Balance with Banks	521.75	579.06	510.68
Fixed Deposit	2,379.35	-	2,548.46

For Nidhi Bansal & Co
Chartered Accountants

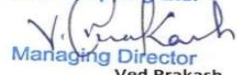


Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 25503070BMHCEX6521
Date : 30.10.2025
Place: New Delhi

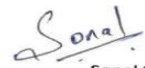
For Sat Kartar Shopping Limited

For Sat Kartar Shopping Ltd.

For Sat Kartar Shopping Ltd.


Managing Director
Ved Prakash
Managing Director

Devender Kumar Arora
CFO


Director
Sanjay Kumar
Director

Sonal Seth
Company Secretary

NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS

202 Amber Tower Commercial Complex Azadpur, Delhi-110033

Telephone : 9899154752, 9810516658.

Telefax : 011-27678007

Email:- info_canbc@yahoo.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF SAT KARTAR SHOPPING LIMITED

To,
The Board of Directors
Sat Kartar Shopping Limited
603, 6th Floor, Mercantile House,
KG Marg, New Delhi -110001

Dear Sir,

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Sat Kartar Shopping Limited ("the Company"), for six months ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as Amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and Measurement principles laid down in the Indian Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance



with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Nidhi Bansal & Co

Chartered Accountants



Varun Gupta

Partner

M.No. 503070/ FRN 022073N

UDIN: 25503070BMHCX6521

Date : 30.10.2025

Place: New Delhi



SAT KARTAR SHOPPING LIMITED					
CIN: L52590DL2012PLC238241					
Regd Office : 603, 6th Floor, Mercantile House, KG Marg, New Delhi -110001					
Unaudited Consolidated Statement of profit and loss for the Half year ended September 30,2025					
(Figure in Lacs)					
Particulars	For the half year ended September 30,2025 Unaudited	For the half year ended March 31,2025 Audited	ended September 30,2024 Unaudited	For the year ended March 31,2025 Audited	For the year ended March 31,2024 Audited
Revenue from operations	9,007.11	-	-		-
Less : Excise Duty					
Other income	186.72	-	-	-	-
Total Income	9,193.83	-	-	-	-
Expenses					
Cost of materials consumed					
Purchases of stock-in-trade	722.67	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(180.57)	-	-	-	-
Employee benefit expense	1,147.35	-	-	-	-
Finance costs	27.93	-	-	-	-
Depreciation and amortisation expense	130.09	-	-	-	-
Other Expenses	6,335.56	-	-	-	-
Total other expenses					
Total expenses	8,183.04	-	-	-	-
Profit before exceptional and extraordinary items and tax	1,010.79	-	-	-	-
Total other expenses					
Total expenses					
Profit before exceptional and extraordinary items and tax	1,010.79	-	-	-	-
Exceptional items					
Profit before extraordinary items and tax	1,010.79	-	-	-	-
Extraordinary items					
Profit before tax	1,010.79	-	-	-	-
Tax Expense					
Current tax	251.92	-	-	-	-
Deferred tax	15.83	-	-	-	-
Tax Adjustment for earlier years	13.06	-	-	-	-
Total tax expenses	280.81	-	-	-	-
Net Profit Loss for the period from continuing operations	729.98	-	-	-	-
Profit (loss) from discontinuing operations before tax					
Tax expense of discontinuing operations					
Net profit (loss) from discontinuing operation after tax	729.98	-	-	-	-
Profit (loss) for period before minority interest					
Share of profit (loss) of associates					
Profit (loss) of minority interest					
Net profit (Loss) for the period	729.98	-	-	-	-
Details of equity share capital					
Paid-up equity share capital (No. of Shares in Actual)	15,744,876	-	-	-	-
Face value of equity share capital	10.00	-	-	-	-
Details of debt securities					
Reserves excluding revaluation reserve					

Earnings per equity share (for continuing and discontinued operations)					
Basic earnings (loss) per share from continuing and discontinued operations	4.64	-	-	-	-
Diluted earnings (loss) per share from continuing and discontinued operations	4.64	-	-	-	-
Debt equity ratio	0.11	-	-	-	-
Debt service coverage ratio	3.73	-	-	-	-
Interest service coverage ratio					

For Nidhi Bansal & Co
Chartered Accountants



Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 26503070LTNRLX9770
Date : 30.10.2025
Place: New Delhi

For Sat Kartar Shopping Limited
For Sat Kartar Shopping Ltd. Managing Director

V. Prakash
Managing Director

Ved Prakash
Managing Director

Devender Kumar Arora
CFO

For Sat Kartar Shopping Ltd. Director

Sanjay Kumar
Director

Sonal Seth
Company secretary

SAT KARTAR SHOPPING LIMITED

CIN: L52590DL2012PLC238241

Regd Office : 603, 6th Floor, Mercantile House, KG Marg, New Delhi -110001

Unaudited consolidated Balancesheet as at 30-Sep-2025

(Figure in Lacs)

Particulars		As at 30-Sep-25	As at 30-Sep-24	As at 31-Mar-25 (Audited)
	Equity and liabilities			
1	Shareholders' funds			
	Share capital	1,574.49	-	-
	Reserves and surplus	4,212.15	-	-
	Money received against share warrants			
	Total shareholders' funds	5,786.63	-	-
2	Share application money pending allotment			
3	Deferred government grants			
4	Minority interest			
5	Non-current liabilities			
	Long-term borrowings	173.37	-	-
	Deferred tax liabilities (net)			
	Foreign currency monetary item translation difference liability account			
	Other long-term liabilities			
	Long-term provisions			
	Total non-current liabilities	173.37	-	-
6	Current liabilities			
	Short-term borrowings	57.30	-	-
	Trade Payables			
	(A) Total outstanding dues of micro enterprises and small enterprises	78.99	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	826.38	-	-
	Total Trade payable	905.37	-	-
	Other current liabilities	173.27	-	-
	Short-term provisions	129.94	-	-
	Total current liabilities	1,265.88	-	-
	Total equity and liabilities	7,225.89	-	-
	Assets			
1	Non-current assets			
(i)	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	330.92	-	-
	Producing properties			
	Intangible assets	312.98	-	-
	Preproducing properties			
	Property, Plant and Equipment capital work-in-progress	135.19	-	-
	Intangible assets under development or work-in-progress			
	Total Property, Plant and Equipment and Intangible assets	779.09	-	-
(ii)	Non-current investments	143.97	-	-
(v)	Deferred tax assets (net)	55.25	-	-
(vi)	Foreign currency monetary item translation difference asset account			
(vii)	Long-term loans and advances	153.27	-	-
(viii)	Other non-current assets			
	Total non-current assets	1,131.58	-	-
2	Current assets			
	Current investments			
	Inventories	667.65	-	-
	Trade receivables	1,207.67	-	-
	Cash and cash equivalents	18.17	-	-
	Bank balance other than cash and cash equivalents	2,910.43	-	-

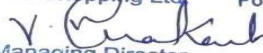
	Short-term loans and advances	629.18	-	-
	Other current assets	661.20	-	-
	Total current assets	6,094.30	-	-
	Total assets	7,225.89	-	-
	Disclosure of notes on assets and liabilities			

For Nidhi Bansal & Co
Chartered Accountants



Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 26503070LTNRLX9770
Date : 30.10.2025
Place: New Delhi

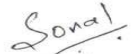
For Sat Kartar Shopping Limited For Sat Kartar Shopping Limited
For Sat Kartar Shopping Ltd. For Sat Kartar Shopping Ltd.


Managing Director

Ved Prakash
Managing Director


Devender Kumar Arora
CFO


Director

Sanjay Kumar
Director

Sonal Seth
Company secretary

SAT KARTAR SHOPPING LIMITED

CIN: L52590DL2012PLC238241

Regd Office : 603, 6th Floor, Mercantile House, KG Marg, New Delhi -110034

Unaudited consolidated Cash flow statements for the half year ended Sep 30, 2025

(Figure in Lacs)

Particulars	As at 30-Sep-25 (unaudited)	As at 30-Sep-24 (unaudited)	As at 31-Mar-25 (audited)
Operating Activity:		1010.79	
Net Profit Before Tax			
Adjustment For			
Amt Written off	27.93		
Finance cost	130.09		
Depreciation	(106.03)		
Profit/ Loss on sale of Fixed assets/ Investment	7.09		
Adjustment for Minority interest	-		
Provision for Gratuity	(70.87)	(11.79)	
Interest received		999.00	
Operating Profit Before Working Capital Change			
Changes in working capital:			
(Increase)/Decrease in Inventories	(211.62)		
(Increase)/Decrease in Trade receivables	(609.83)		
(Increase)/Decrease in Current Investment	-		
(Increase)/Decrease in Short Term Loans and Advances	18.50		
(Uncrease)/Decrease in other Current Assets	33.22		
Increase/(Decrease) in Trade Payable	487.39		
Increase/(Decrease) in short Term Borrowings	(336.04)		
Increase/(Decrease) in Other Current Liabilities	64.12	(554.26)	
Cash generated from Operation		444.74	
Income Tax & CSR Paid /(Refund)		241.35	
Net Cash from Operating Activity (A)		203.39	
Investing activity:			
Increase/ (Decrease) in Fixed Assets	(308.71)		
Sale of Fixed Assets	191.64		
Purchase of Investments including goodwill less capital reserve	(117.04)		
Cash advances and loans made to other parties	(18.18)		
Net Cash from Investing Activity (B)		(252.29)	
Financing Activities:			
Interest received	70.87		
Finance cost	(27.93)		
Taken of Long Term Borrowings	(25.19)		
Proceeds from Issue of share capital (Net of exp)	-		
Dividend Paid	(110.19)		
Net Cash from Financing Activity (C)		(92.44)	
Net (increase / (Decrease) in A, B & c) in Cash & Cash equivalents		(141.34)	
Opening Cash & Cash Equilent		3069.96	
Closing Cash & Cash Equilent*		2928.62	
Comprises			
Cash in hand		18.68	
Cheques in hand		-	
Balance with Banks		530.59	
Fixed Deposit		2379.35	

For Nidhi Bansal & Co
Chartered Accountants

Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 26503070LTNRLX9770
Date : 30.10.2025
Place: New Delhi

For Sat Kartar Shopping Limited
For Sat Kartar Shopping Ltd. For Sat Kartar Shopping Ltd.


Managing Director

Ved Prakash
Managing Director


Devender Kumar Arora
CFO


Director

Sanjay Kumar
Director


Sonal Seth
Company secretary

NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS

202 Amber Tower Commercial Complex Azadpur, Delhi-110033
Telephone : 9899154752, 9810516658.
Telefax : 011-27678007
Email:- info_canbc@yahoo.com

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED
FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF SAT KARTAR SHOPPING LIMITED**

To,
The Board of Directors
Sat Kartar Shopping Limited
603, 6th Floor, Mercantile House,
KG Marg, New Delhi -110034

Dear Sir,

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Sat Kartar Shopping Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax for six months ended September 30, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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.

4. The Statement includes the results of the Parent and the following entities:

- A. Ajooni Life Sciences Private Limited
- B. Plantomed Nutraceuticals Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 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.

6. These unaudited interim financial results have been reviewed by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, the procedures performed by us stated in paragraph 3 above.

7. Our conclusion on the Statement is not modified in respect of the above matter.

For Nidhi Bansal & Co
Chartered Accountants



Varun Gupta
Partner

M.No. 503070/ FRN 022073N

UDIN: 26503070LTNRLX9770

Date: 30.10.2025

Place: New Delhi



NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS

202 Amber Tower Commercial Complex Azadpur, Delhi-110033

Telephone : 9899154752, 9810516658.

Telefax : 011-49121323

Email:- info_canbc@yahoo.com

Dated: 07.01.2026

To,
The Manager
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

Subject: Unique UDIN for the Consolidated Financial Results for the half year ended 30th September, 2025

Dear Sir,

This is to inform you that, we have been requested by the management of M/s Sat Kartar Shopping Limited to issue a fresh UDIN for Consolidated Financial Results for the half year ended 30th September, 2025 in pursuant to the observation raised by the Stock Exchange vide its email dated December 29, 2025.

This is to certify that pursuant to the observation raised by the Stock Exchange regarding submission of the same UDIN for both Standalone and Consolidated Financial Results, we, being the Statutory Auditors of the Company, clarify as under:

In compliance with the said observation, a **fresh and unique UDIN** has been generated and provided specifically for the Consolidated Financial Results of the Company.

Accordingly, the details of the UDIN for the Consolidated Financial Results are as follows:

- UDIN: 26503070LTNRLX9770
- Date of UDIN: 08th November 2025
- Pertains to: Consolidated Financial Results

This certificate is issued to confirm the above and for submission of the same to Stock Exchange and not to be used for any other purpose.

For Nidhi Bansal & Co.
Chartered Accountants


Varun Gupta
Partner

Membership No: 507030

Firm Registration No: 22073N

Date: 07.01.2026

Place: New Delhi

