

SAT KARTAR LIFE LIMITED

(Formerly known as Sat Kartar Shopping Limited)



Dated: 24.10.2026

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

Subject: Outcome of meeting of the Board of Directors of Sat Kartar Life Limited held on October 24, 2026

Dear Sir / Madam,

In accordance with regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company, at its meeting held today i.e. **October 24, 2026 at 4:00 P.M.** at the registered office of the Company situated at 603, 6th Floor, Mercantile House, KG Marg, New Delhi 110001, India, has inter alia, considered and approved the following:

1. Approved the Unaudited Standalone and Unaudited Consolidated Financial Results of the Company for the half year ended on 30th September 2026 pursuant to Regulation 33 of SEBI LODR, Regulations, 2015 and taken on record "Limited Review Report" issued by M/s. Nidhi Bansal & Co, Chartered Accountants, Statutory Auditor of the Company.
2. The Statutory Auditors of the Company have issued Limited Review Report on the aforesaid Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2026 with an unmodified opinion.
3. A statement of Deviation and Variation in Utilisation of funds raised through Public issue (IPO) and Preferential issue for the half year ended September 30, 2026 is also enclosed herewith

Board Meeting commenced at 4:00 P.M. and concluded at 05:30 P.M.

You are requested to kindly take the same in your records

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

Sonal
Seth

Digitally signed by Sonal Seth
DN: cn=Sonal Seth, o=Sat Kartar Life Limited,
email=sonal.seth@satkartar.in, c=IN
Date: 2026.10.24 18:21:31 +05'30'

Sonal Seth
Company Secretary & Compliance Officer
Membership No. F13949

Date: 24.10.2026

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

SAT KARTAR LIFE LIMITED (formerly known as Sat Kartar Shopping Limited)
CIN: L52590DL2012PLC238241
website: www.satkartar.in Email id: info@satkartar.in
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 30,2026

Figure in Lacs

Particulars	For the half year ended September 30,2026 Unaudited	For the half year ended March 31,2026 Audited	For the half year ended September 30,2025 Unaudited	For the year ended March 31,2026 Audited	For the year ended March 31,2025 Audited
Revenue from operations	10,646.91	10,548.55	8,835.31	19,383.86	16,292.13
Less : Excise Duty					
Other income	43.38	55.47	186.71	242.18	76.23
Total Income	10,690.29	10,604.02	9,022.02	19,626.04	16,368.36
Expenses					
Cost of materials consumed					
Purchases of stock-in-trade	868.88	1,224.37	682.07	1,906.44	1,299.77
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(5.09)	(360.94)	(161.36)	(522.30)	(399.78)
Employee benefit expense	1,091.21	1,122.43	1,129.52	2,251.95	2,760.13
Finance costs	22.69	23.96	27.37	51.33	53.94
Depreciation and amortisation expense	236.03	201.44	129.31	330.75	130.12
Other Expenses	7,231.02	7,116.31	6,157.17	13,273.48	11,209.12
Total expenses	9,444.74	9,327.57	7,964.08	17,291.65	15,053.30
Profit before exceptional and extraordinary items and tax	1,245.55	1,276.45	1,057.94	2,334.39	1,315.06
Exceptional items					
Profit before extraordinary items and tax	1,245.55	1,276.45	1,057.94	2,334.39	1,315.06
Extraordinary items					
Profit before tax	1,245.55	1,276.45	1,057.94	2,334.39	1,315.06
Tax Expense					
Current tax	313.50	345.19	250.47	595.66	352.69
Deferred tax	(23.13)	(16.07)	15.88	(0.19)	(19.13)
Tax Adjustment for earlier years	5.80	-	13.06	13.06	-
Total tax expenses	296.18	329.12	279.41	608.53	333.56
Net Profit Loss for the period from continuing operations	949.37	947.33	778.53	1,725.86	981.50
Profit (loss) from discontinuing operations before tax					
Tax expense of discontinuing operations					
Net profit (loss) from discontinuing operation after tax					
Profit (loss) for period before minority interest					
Share of profit (loss) of associates					
Profit (loss) of minority interest					
Net profit (Loss) for the period	949.37	947.33	778.53	1,725.86	981.50
Basic earnings (loss) per share from continuing and discontinued operations	6.04	6.02	4.94	10.96	7.37
Diluted earnings (loss) per share from continuing and discontinued operations	6.04	6.02	4.94	10.96	7.37

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 24th October, 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 segment reporting requirements are not applicable to us, as the revenue and profit attributable to the service segment are below the prescribed threshold of 10% of the entity's total revenue and total net profit, respectively, required for mandatory segment reporting.

For Nidhi Bansal & Co
Chartered Accountants

Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 26503070XCSOHH4319
Date : 24/10/2026
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

Sona Seth
Company Secretary

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

CIN: L52590DL2012PLC238241

website: www.satkartar.in Email id: info@satkartar.in

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

Unaudited Standalone Balance Sheet as at september 30,2026

Figure in Lacs

	Particulars	As at 30-Sep-26 (Unaudited)	As at 30-Sep-25 (Unaudited)	As at 31-Mar-26 (Audited)
	Equity and liabilities			
1	Shareholders' funds			
	Share capital	1,572.73	1,574.49	1574.49
	Reserves and surplus	6,009.07	4,243.92	5191.26
	Money received against share warrants	1,158.94		
	Total shareholders' funds	8,740.74	5,818.41	6,765.75
2	Share application money pending allotment			
3	Deferred government grants			
4	Minority interest			
5	Non-current liabilities			
	Long-term borrowings	128.82	172.76	160.35
	Deferred tax liabilities (net)			
	Foreign currency monetary item translation difference liability account			
	Other long-term liabilities			
	Long-term provisions			
	Total non-current liabilities	128.82	172.76	160.35
6	Current liabilities			
	Short-term borrowings	80.87	53.19	78.67
	Trade Payables			
	(A) Total outstanding dues of micro enterprises and small enterprises	34.99	95.77	154.45
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	843.51	683.24	955.74
	Total Trade payable	878.50	779.01	1,110.19
	Other current liabilities	254.15	163.10	200.27
	Short-term provisions	197.80	125.60	103.16
	Total current liabilities	1411.32	1120.90	1492.29
	Total equity and liabilities	10280.88	7112.07	8418.39
	Assets			
1	Non-current assets			
(i)	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	600.84	327.41	600.78
	Producing properties			
	Intangible assets	465.77	248.58	449.72
	Preproducing properties			
	Property, Plant and Equipment capital work-in-progress			
	Intangible assets under development or work-in-progress	131.39	54.20	78.08
	Total Property, Plant and Equipment and Intangible assets	1198.00	630.19	1128.58
(ii)	Non-current investments	266.16	143.97	144.78
(v)	Deferred tax assets (net)	94.34	55.14	71.21
(vi)	Foreign currency monetary item translation difference asset account			
(vii)	Long-term loans and advances	211.91	153.27	207.24
(viii)	Other non-current assets			
	Total non-current assets	1,770.41	982.57	1,551.81



2	Current assets			
	Current investments			
	Inventories	983.42	617.39	978.33
	Trade receivables	1,820.84	1,249.00	1386.35
	Cash and cash equivalents	30.82	16.67	30.47
	Bank balance other than cash and cash equivalents	2,043.32	2,901.09	2110.25
	Short-term loans and advances	1,056.58	730.57	784.63
	Other current assets	2,575.49	614.78	1576.55
	Total current assets	8,510.47	6,129.50	6,866.58
	Total assets	10,280.88	7,112.07	8,418.39

For Nidhi Bansal & Co
Chartered Accountants



Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 26503070XCsoHH4319
Date : 24/10/2026
Place: New Delhi



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

V. Prakash
Ved Prakash
Managing Director

Devender Kumar Arora
Devender Kumar Arora
CFO

Sanjay Kumar
Sanjay Kumar
Director

Sonal Seth
Sonal Seth
Company secretary

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Unaudited Standalone Cash flow statements for the half year ended September 30, 2026

Figure in Lacs

Particulars	As at 30-Sep-26	As at 30-Sep-25	As at 31-Mar-26
Operating Activity:			
Net Profit Before Tax	1,245.55	1,057.94	2,334.40
Adjustment For	221.13	(20.22)	161.89
Amt Written off			
Finance cost	22.69	27.37	51.33
Depreciation	236.03	129.31	330.75
Profit/ Loss on sale of Fixed assets/ Investment	0.14	(106.03)	(106.03)
Provision for Gratuity	4.80	-	10.37
Interest received	(42.52)	(70.87)	(124.53)
Operating Profit Before Working Capital Change	1,466.68	1,037.72	2,496.29
Changes in working capital:	(1,886.10)	(743.82)	(1,864.07)
(Increase)/Decrease in Inventories	(5.09)	(161.36)	(522.30)
(Increase)/Decrease in Trade receivables	(434.50)	(651.17)	(788.51)
(Increase)/Decrease in Current Investment			
(Increase)/Decrease in Short Term Loans and Advances	(271.95)	(82.89)	(136.95)
(Uncrease)/Decrease in other Current Assets	(998.94)	79.64	(773.72)
Increase/(Decrease) in Trade Payable	(231.70)	361.03	692.22
Increase/(Decrease) in short Term Borrowings	2.20	(340.14)	(314.67)
Increase/(Decrease) in Other Current Liabilities	53.89	51.07	(20.14)
Cash generated from Operation	(419.42)	293.90	632.22
Income Tax & CSR Paid /(Refund)	229.68	239.80	617.82
Net Cash from Operating Activity (A)	(649.10)	54.10	14.40
Investing activity:	(431.40)	(113.80)	(868.41)
Increase/ (Decrease) in Fixed Assets	(306.02)	(225.01)	(924.84)
Sale of Fixed Assets	0.67	191.64	191.64
Purchase of Investments	(121.38)	(62.25)	(63.06)
Cash advances and loans made to other parties	(4.67)	(18.18)	(72.15)
Net Cash from Investing Activity (B)	(431.40)	(113.80)	(868.41)
Financing Activities:	1,013.92	(92.49)	(75.22)
Interest received	42.52	70.87	124.53
Finance cost	(22.69)	(27.37)	(51.33)
Taken of Long Term Borrowings	(31.53)	(25.80)	(38.21)
Proceeds from Issue of share capital (Net of exp)	1,245.62	-	-
Purchase of shares by Trust	(109.72)		
Dividend Paid	(110.29)	(110.19)	(110.21)
Net Cash from Financing Activity (C)	1,013.92	-	(75.22)
Net (increase)/(Decrease) in A, B & c) in Cash & Cash Equivalents	(66.58)	(152.19)	(929.23)
Opening Cash & Cash Cash Equivalents	2,140.72	3,069.96	3,069.96
Closing Cash & Cash Cash Equivalents*	2,074.14	2,917.77	2,140.73
Comprises			
Cash in hand	30.81	16.67	30.47
Cheques in hand			
Balance with Banks	603.49	521.75	601.96
Fixed Deposit	1,439.84	2,379.35	1,448.26

1. The above statement of cash flow has been prepared under the 'Indirect Method'.

2. The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

3. The segment reporting requirements are not applicable to us, as the revenue and profit attributable to the service segment are below the prescribed threshold of 10% of the entity's total revenue and total net profit, respectively, required for mandatory segment reporting.

For Nidhi Bansal & Co.
Chartered Accountants

Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 26503070XCSOHH4319
Date : 24/10/2026
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

NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS

202 Amber Tower Commercial Complex Azadpur, Delhi-110033

Telephone: 9899154752, 9810516658.

Telefax: 011-49121323

Email: - info_canbc@yahoo.com

Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Half Year ended on 30 September 2026.

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

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Sat Kartar Life Limited ('the Company')** for the half year ended **30 September 2026** and the year to date results for the period from 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and other applicable regulations, if any, including relevant circulars issued by the SEBI from time to time.
2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and other applicable regulations, if any including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition



**NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS**

202 Amber Tower Commercial Complex Azadpur, Delhi-110033

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Email: - info_canbc@yahoo.com

and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and other applicable regulations, if any, including the manner in which it is to be disclosed, or that it contains any material misstatement. Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

**For Nidhi Bansal & Co.
Chartered Accountants**



**Varun Gupta
Partner**

Membership No. 503070

UDIN: 26503070XCSOHH4319

Place: Delhi

Date: 24.10.2026

SAT KARTAR LIFE LIMITED (formerly known as Sat Kartar Shopping Limited)
CIN: L52590DL2012PLC238241
website: www.satkartar.in Email Id: info@satkartar.in
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 30,2026

Figure in Lacs

Particulars	For the half year ended September 30,2026 Unaudited	For the half year ended March 31,2026 Audited	For the half year ended September 30,2025 Unaudited	For the year ended March 31,2026 Audited	For the year ended March 31,2025 Audited
Revenue from operations	11,387.49	11,062.41	9,007.11	20,069.52	16,292.13
Less : Excise Duty					
Other income	43.08	55.54	186.72	242.26	76.23
Total Income	11,430.57	11,117.95	9,193.83	20,311.78	16,368.36
Expenses					
Cost of materials consumed					
Purchases of stock-in-trade	934.79	1,287.84	722.67	2,010.51	1,299.77
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(59.38)	(382.79)	(180.57)	(563.36)	(399.78)
Employee benefit expense	1,121.75	1,150.79	1,147.35	2,298.14	2,760.13
Finance costs	23.16	24.69	27.93	52.62	53.94
Depreciation and amortisation expense	237.38	207.24	130.09	337.33	130.12
Other Expenses	7,939.60	7,519.47	6,335.56	13,855.03	11,209.12
Total expenses	10,197.30	9,807.24	8,183.03	17,990.27	15,053.30
Profit before exceptional and extraordinary items and tax	1,233.27	1,310.72	1,010.79	2,321.51	1,315.05
Exceptional items					
Profit before extraordinary items and tax	1,233.27	1,310.72	1,010.79	2,321.51	1,315.05
Extraordinary items					
Profit before tax	1,233.27	1,310.72	1,010.79	2,321.51	1,315.05
Tax Expense					
Current tax	325.76	345.35	251.92	597.27	352.69
Deferred tax	(23.20)	(14.49)	15.83	1.34	(19.13)
Tax Adjustment for earlier years	5.80	(0.35)	13.06	12.71	-
Total tax expenses	308.37	330.51	280.81	611.32	333.56
Net Profit Loss for the period from continuing operations	924.90	980.21	729.98	1,710.19	981.50
Profit (loss) from discontinuing operations before tax					
Tax expense of discontinuing operations					
Net profit (loss) from discontinuing operation after tax					
Profit (loss) for period before minority interest					
Share of profit (loss) of associates					
Profit (loss) of minority interest					
Net profit (Loss) for the period	924.90	980.21	729.98	1,710.19	981.50
Basic earnings (loss) per share from continuing and discontinued operations	5.88	6.22	4.64	10.86	7.37
Diluted earnings (loss) per share from continuing and discontinued operations	5.88	6.22	4.64	10.86	7.37

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 24th October, 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 segment reporting requirements are not applicable to us, as the revenue and profit attributable to the service segment are below the prescribed threshold of 10% of the entity's total revenue and total net profit, respectively, required for mandatory segment reporting.

For Nidhi Bansal & Co.
Chartered Accountants

Varun Gupta
Partner
M.No. 503070/FRN 022073N
UDIN: 26503070MOVWY28116
Date : 24/10/2026
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

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

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Unaudited consolidated Balance Sheet as at september 30, 2026

Figure in Lacs

	Particulars	As at 30-Sep-26 (Unaudited)	As at 30-Sep-25 (Unaudited)	As at 31-Mar-26 (Audited)
	Equity and liabilities			
1	Shareholders' funds			
	Share capital	1,572.73	1,574.49	1,574.49
	Reserves and surplus	5,965.56	4,212.15	5,185.20
	Money received against share warrants	1,158.94		
	Total shareholders' funds	8,697.23	5,786.63	6,759.69
2	Share application money pending allotment			
3	Deferred government grants			
4	Minority interest	0.11		0.31
5	Non-current liabilities			
	Long-term borrowings	128.82	173.37	160.35
	Deferred tax liabilities (net)			
	Foreign currency monetary item translation difference liability account			
	Other long-term liabilities			
	Long-term provisions			
	Total non-current liabilities	128.93	173.37	160.66
6	Current liabilities			
	Short-term borrowings	81.55	57.30	81.54
	Trade Payables			
	(A) Total outstanding dues of micro enterprises and small enterprises	59.39	78.99	164.39
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	886.18	826.38	1,016.73
	Total Trade payable	945.57	905.37	1,181.12
	Other current liabilities	268.32	173.27	207.16
	Short-term provisions	202.84	129.94	94.97
	Total current liabilities	1,498.28	1,265.89	1,564.80
	Total equity and liabilities	10,324.44	7,225.89	8,485.15
	Assets			
1	Non-current assets			
(i)	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	607.12	330.92	607.46
	Producing properties			
	Intangible assets	465.77	312.98	449.72
	Preproducing properties			
	Property, Plant and Equipment capital work-in-progress		135.19	
	Intangible assets under development or work-in-progress	131.39		78.08
	Goodwill on Consolidation	184.63		64.4



	Total Property, Plant and Equipment and Intangible assets	1,388.91	779.09	1,199.66
(ii)	Non-current investments	52.45	143.97	52.45
(v)	Deferred tax assets (net)	95.62	55.25	72.43
(vi)	Foreign currency monetary item translation difference asset account			
(vii)	Long-term loans and advances	223.28	153.27	216.09
(viii)	Other non-current assets			
	Total non-current assets	1,760.26	1,131.58	1,540.63
2	Current assets			
	Current investments			
	Inventories	1,107.15	667.65	1,047.76
	Trade receivables	1,827.01	1,207.67	1,446.79
	Cash and cash equivalents	37.98	18.17	39.44
	Bank balance other than cash and cash equivalents	2,040.26	2,910.43	2,146.22
	Short-term loans and advances	840.39	629.18	610.74
	Other current assets	2,711.40	661.21	1,653.58
	Total current assets	8,564.19	6,094.31	6,944.53
	Total assets	10,324.44	7,225.89	8,485.15

For Nidhi Bansal & Co
Chartered Accountants



Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 26503070MOVWY8116
Date : 24/10/2026
Place: New Delhi



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

V. Prakash
Managing Director

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Director

Sonal Seth
Company secretary

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Unaudited consolidated Cash flow statements for the half year ended Sep 30, 2026

Figure in Lacs

Particulars	As at 30-Sep-26 (unaudited)	As at 30-Sep-25 (unaudited)	As at 31-Mar-26 (audited)
Operating Activity:			
Net Profit Before Tax	1,233.26	1,010.79	2,321.52
Adjustment For	222.96	(39.72)	169.76
Amt Written off	-	27.93	-
Finance cost	23.16	130.09	52.62
Depreciation	237.38	(106.03)	337.33
Profit/ Loss on sale of Fixed assets/ Investment	0.14	7.09	(106.03)
Provision for Gratuity	4.80	(70.87)	10.37
Interest received	(42.52)	(11.79)	(124.53)
Operating Profit Before Working Capital Change	1,456.22	959.28	2,491.28
Changes in working capital:	(1,901.47)	(554.26)	(1,816.38)
(Increase)/Decrease in Inventories	(59.38)	(211.62)	(591.73)
(Increase)/Decrease in Trade receivables	(380.23)	(609.83)	(848.95)
(Increase)/Decrease in Current Investment	-	-	-
(Increase)/Decrease in Short Term Loans and Advances	(229.66)	18.50	36.94
(Uncrease)/Decrease in other Current Assets	(1,057.83)	33.22	(850.75)
Increase/(Decrease) in Trade Payable	(235.54)	487.39	763.14
Increase/(Decrease) in short Term Borrowings	0.01	(336.04)	(311.79)
Increase/(Decrease) in Other Current Liabilities	61.16	64.12	(13.24)
Cash generated from Operation	(445.25)	(149.24)	674.90
Income Tax & CSR Paid /(Refund)	241.91	241.35	627.34
Net Cash from Operating Activity (A)	(687.16)	(390.59)	47.56
Investing activity:			
Increase/ (Decrease) in Fixed Assets	(306.98)	(308.71)	(1,016.20)
Sale of Fixed Assets	0.67	191.64	275.27
Purchase of Investments	(120.23)	(117.04)	(33.41)
Cash advances and loans made to other parties	(7.19)	(18.18)	(81.00)
Net Cash from Investing Activity (B)	(433.73)	(252.29)	(855.34)
Financing Activities:			
Interest received	42.52	70.87	124.53
Finance cost	(23.16)	(27.93)	(52.62)
Taken of Long Term Borrowings	(31.53)	(25.19)	(38.21)
Proceeds from Issue of share capital (Net of exp)	1,245.62	-	-
Purchase of shares by Trust	(109.72)	-	-
Dividend Paid	(110.29)	(110.19)	(110.21)
Net Cash from Financing Activity (C)	1,013.44	(92.44)	(76.51)
Net (increase / (Decrease) in A, B & c) in Cash & Cash equivalents	(107.43)	(141.34)	(884.31)
Opening Cash & Cash Equivalents	2,185.66	3,069.96	3069.96
Closing Cash & Cash Equivalents*	2,078.23	2,928.62	2185.65
Comprises			
Cash in hand	37.97	18.68	39.44
Cheques in hand	599.85	530.59	697.34
Balance with Banks			
Fixed Deposit	1,440.42	2,379.35	1,448.85

1. The above statement of cash flow has been prepared under the 'Indirect Method'.

2. The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

3. The segment reporting requirements are not applicable to us, as the revenue and profit attributable to the service segment are below the prescribed threshold of 10% of the entity's total revenue and total net profit, respectively, required for mandatory segment reporting.

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

For Nidhi Bansal & Co.
Chartered Accountants

Varun Gupta
Partner
M.No. 503070/ FRN 022073N
UDIN: 26503070MOVWY8116
Date : 24/10/2026
Place: New Delhi



Ved Prakash
Managing Director

Devender Kumar Arora
CFO

Sanjay Kumar
Director

Sonal Seth
Company secretary

202 Amber Tower Commercial Complex Azadpur, Delhi-110033
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Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Half Year ended on 30 September 2026.

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Sat Kartar Life Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') **for the half year ended on 30 September 2026** and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and other applicable regulations, if any, including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and other applicable regulations, if any, including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The performance of procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



**NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS**

202 Amber Tower Commercial Complex Azadpur, Delhi-110033

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Email: - info_canbc@yahoo.com

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4. Based on our review conducted and procedures performed 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and other applicable regulations, if any, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement also includes consolidated total assets of Rs. 103,24,44,166/- Consolidated total revenue of Rs. 114,30,56,614/- and Rs. 9,24,89,533/- as consolidated total net profit after tax of for the half year ended September 30, 2026 and for the period from 01st April, 2026 to September 30, 2026 which includes all the 04 subsidiaries (Ajooni Life Sciences Private Limited, Plantomed Nutraceuticals Private Limited, Sat Kartar Ocean Private Limited and Sat Kartar USA INC) , based on their interim financial information, which have not been reviewed by auditor, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this are based solely on such un reviewed interim financial information. Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

**For Nidhi Bansal & Co.
Chartered Accountants**



Varun Gupta

Partner

Membership No. 503070

UDIN: 26503070MOVWYZ8116

Place: Delhi

Date: 24.10.2026

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Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	SAT KARTAR LIFE LIMITED
Mode of Fund Raising	Initial Public Offering
Issue Period	January 10, 2025 to January 14, 2025
Amount Raised (Rs in Crs)	33.80 Crores
Report filed for half year ended	30th September, 2026
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Variation in use of funds raised	Objects have been revised after taking Shareholders approval dated December 04, 2025 and the utilization is as per the revised objects.
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments
Objects for which funds have been raised and here there has been a deviation, in the following table	No deviation

Details of Utilization as on September 30, 2026:

Original Object	Modified Object, if any	Original Allocation (in lacs)	Modified allocation, if any (in lacs)	Funds Utilised (in lacs)	Unutilised (in lacs)	Amount of Deviation	Remarks if any
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Marketing and Advertisement	-	11.00	17.00	16.28	0.72	NA	NA
Investment in Technology	-	5.00	3.00	1.30	1.70	NA	NA
Unidentified acquisition	-	5.00	3.00	1.78	1.22	NA	NA
General Corporate Purpose	-	1.25	Not applicable	1.20	0.05	NA	NA
Capital Expenditure (for purchase of building)	-	8.00	0.00	0.00	0.00	NA	NA
-	Capital Expenditure for Ayurveda Hospital	0.00	6.00	1.71	4.29	NA	NA
IPO Issue expense		3.55	Not Applicable	*3.55	0.00	NA	NA
Total		33.80	33.80	25.82	7.98	NA	NA

*Company has incurred Rs. 3.89 crores towards IPO issue expenses. The excess amount of Rs. 0.34 Crores has been funded through interest income on FD created out of IPO proceeds.

This is to certify that the above mentioned information is true to the best of my knowledge and belief, according to the books and documents produced before me for verification.

**For Nidhi Bansal & Co.
Chartered Accountants**



Varun Gupta
Partner
Membership No. 503070
UDIN: 26503070DRSYQH8097
Date: 24.10.2026
Place: New Delhi

**NIDHI BANSAL & CO.
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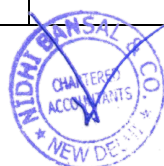
Email: - info_canbc@yahoo.com

Statement of Deviation / Variation in utilisation of funds raised Preferential Issue

Name of listed entity	SAT KARTAR LIFE LIMITED
Mode of Fund Raising	Preferential Issue to Non Promoter Category
Date of Issuance of Offer document	May 14, 2026
Date of Allotment	May 27, 2026
Total Amount of fund to be raised in the preferential issue	47.22 Crores
Report filed for half year ended	30th September, 2026
Monitoring Agency	No
Is there a Variation in use of funds raised	NA
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments
Objects for which funds have been raised and here there has been a deviation, in the following table	No deviation

Details of Utilization as on September 30, 2026:

Original Object	Original Allocation (in lacs)	Modified allocation, if any (in lacs)	Funds Utilised (in lacs)	Unutilised (in lacs)	Amount of Deviation	Remarks, if any



Healthcare Establishmen t and Expansion	29.16	NA	0.90	28.26	NA	NA
Strategic Acquisitions and Global Expansion	6.39	NA	0	6.39	NA	NA
Technology, Branding, and Market Expansion	8.75	NA	3.00	5.75	NA	NA
General Corporate Purpose	2.92	NA	0.30	2.62	NA	NA
Total	47.22	NA	4.20	43.02	NA	NA

This is to certify that the above mentioned information is true to the best of my knowledge and belief, according to the books and documents produced before me for verification.

For Nidhi Bansal & Co.
Chartered Accountants



Varun Gupta
Partner
Membership No. 503070
UDIN: 26503070JBLBBB3798
Date: 24.10.2026
Place: New Delhi