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

ESOP SCHEMES (SATKARTAR)

Information pertaining to Sat Kartar Employees Stock Option Scheme, 2025

Disclosures pursuant to Rule 12(9) of Companies (Share Capital and Debentures) Rules, 2014 and Regulation 14 read with Part F of Schedule I of the SEBI (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 for the Financial year 2025-2026		
A.	Sat Kartar Employees Stock Option Scheme, 2025 ("the Scheme") is in compliance with SEBI (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 (SBEB Regulation).	
B.	Any material changes in the Plan and whether the Plan is in compliance with the regulations	The Shareholders had originally approved the Plan on December 04, 2025 Further, the Plan is in compliance with the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.
Following disclosures are made on the website of the Company: www.satkartar.in		
C.	Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 (18 of 2013) including the 'Guidance note on accounting for employee share-based payments' issued in this regard from time to time	NA
D.	Diluted EPS on issue of shares pursuant to all the schemes covered under the regulations shall be disclosed in accordance with 'Accounting Standard 20 Earnings Per Share' issued by ICAI or any other relevant accounting standards as prescribed from time to time	Basic EPS for the financial year is Rs. 10.96 per share and Diluted EPS is Rs. 10.96 per share.
E.	**Details related to ESOS**	
(i)	A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including	
	(a) Date of shareholders' approval	Shareholders approved the scheme on 04.12.2025

	(b) Total number of options approved under ESOP Scheme	4,72,347
	(c) Vesting requirements	<table><tr><td>Tranche</td><td>Vesting Date</td><td>Option to be Vested (as a % of total Granted Options</td></tr><tr><td>1.</td><td>Date being the date immediately after the date of expiry of 1.5 years from the date of acceptance of the Options Granted to such Participant</td><td>25%</td></tr><tr><td>2.</td><td>Date being the date immediately after the date of expiry of 03 years from the date of acceptance of the Options Granted to such Participant</td><td>25%</td></tr><tr><td>3.</td><td>Date being the date immediately after the date of expiry of 04 years from the date of acceptance of the Options Granted to such Participant</td><td>25%</td></tr><tr><td>4.</td><td>Date being the date immediately after the date of expiry of 05 years from the date of acceptance of the Options Granted to such Participant</td><td>25%</td></tr></table>
	(d) Exercise price or pricing formula	The Exercise Price of the Option shall be Rs. 10/- (Rupees Ten Only) each.
	(e) Maximum term of options granted (Exercise period)	Vesting period – Minimum 1.5 year and maximum five years The Exercise Period shall commence from the date of Vesting and shall close on expiry of One Year from the last Vesting Date for the respective Grant of Option
	(f) Source of shares (primary, secondary or combination)	Secondary
	(g) Variation in terms of options	NA
(ii)	Method used to account for ESOS – Intrinsic or fair value.	The Company proposes to use the fair value method for valuation of the options.

(ii)	Where the company opts for the expensing of the options using the intrinsic value of the options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options shall be disclosed. The impact of this difference on profits and on EPS of the company shall also be disclosed.	N.A.
(IV)	Option movement during the year	

Particulars	Nos
Number of options outstanding at the beginning of the period	4,72,347
Number of options granted during the year	1,39,600
Number of options forfeited / lapsed during the year	-
Number of options vested during the year	-
Number of options exercised during the year	-
Number of shares arising as a result of exercise of options	-
Money realized by exercise of options (INR)	-
Variation of Terms of Options	-
Number of options outstanding at the end of the year	3,32,747
Number of options exercisable at the end of the year	Nil

(v)	Weighted-average exercise prices and weighted-average fair values of options shall be disclosed separately for options whose exercise price either equals or exceeds or is less than the	N.A.
Vi)	Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to: (a) senior managerial personnel; (b) any other employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year; and (c) identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant	A. Senior managerial personnel Name of employee / Designation / Number of options granted during the year Devender Kumar Arora / Chief Financial Officer / 5000 Sonal Seth / Company Secretary & Compliance Officer / 1500
Vii)	A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information: (a) the weighted-average values of share price, exercise price, expected volatility, expected option life, expected dividends, the risk-free interest rate and any other inputs to the model; (b) the method used and the assumptions made to incorporate the effects of expected early exercise; (c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and (d) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	NA
Disclosures in respect of grants made in three years prior to IPO under each ESOP – N.A.		

Sat Kartar- Employee Stock Option Plan Scheme -2026

Disclosures pursuant to Rule 12(9) of Companies (Share Capital and Debentures) Rules, 2014 and Regulation 14 read with Part F of Schedule I of the SEBI (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 for the Financial year 2025-2026		
A.	Sat Kartar Employees Stock Option Scheme, 2025 ("the Scheme") is in compliance with SEBI (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 (SBEB Regulation).	
B.	Any material changes in the Plan and whether the Plan is in compliance with the regulations	The Shareholders had originally approved the Plan March 22, 2026 Further, the Plan is in compliance with the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.
Following disclosures are made on the website of the Company: www.satkartar.in		
C.	Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 (18 of 2013) including the 'Guidance note on accounting for employee share-based payments' issued in this regard from time to time	NA
D.	Diluted EPS on issue of shares pursuant to all the schemes covered under the regulations shall be disclosed in accordance with 'Accounting Standard 20 Earnings Per Share' issued by ICAI or any other relevant accounting standards as prescribed from time to time	Basic EPS for the financial year is Rs. 10.96 per share and Diluted EPS is Rs. 10.96 per share.
E.	**Details related to ESOS**	
(i)	A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including	
	(a) Date of shareholders' approval	Shareholders approved the scheme on 22.03.2026
	(b) Total number of options approved under ESOP Scheme	3,14,897
	(c) Vesting requirements	

Tranche	Vesting Date	Option to be Vested (as a % of total Granted Options

<table>
<tr><td></td><td></td><td>
<table>
<tr><td>1.</td><td>Date being the date immediately after the date of expiry of 1.5 years from the date of acceptance of the Options Granted to such Participant</td><td>25%</td></tr>
<tr><td>2.</td><td>Date being the date immediately after the date of expiry of 03 years from the date of acceptance of the Options Granted to such Participant</td><td>25%</td></tr>
<tr><td>3.</td><td>Date being the date immediately after the date of expiry of 04 years from the date of acceptance of the Options Granted to such Participant</td><td>25%</td></tr>
<tr><td>4.</td><td>Date being the date immediately after the date of expiry of 05 years from the date of acceptance of the Options Granted to such Participant</td><td>25%</td></tr>
</table>
</td></tr>
<tr><td></td><td>(d) Exercise price or pricing formula</td><td>The Exercise Price per Option shall be determined by the Committee, by giving discount on the Market Price of the Shares on the Grant Date.</td></tr>
<tr><td></td><td>(e) Maximum term of options granted
(Exercise period)</td><td>Vesting period – Minimum 1.5 year and maximum five years

The Exercise Period shall commence from the date of Vesting and shall close on expiry of One Year from the last Vesting Date for the respective Grant of Option</td></tr>
<tr><td></td><td>(f) Source of shares (primary, secondary or combination)</td><td>Primary Market</td></tr>
<tr><td></td><td>(g) Variation in terms of options</td><td>NA</td></tr>
<tr><td>**(ii)**</td><td>Method used to account for ESOS –
Intrinsic or fair value.</td><td>The Company proposes to use the fair value method for valuation of the options.</td></tr>
</table>

(ii)	Where the company opts for the expensing of the options using the intrinsic value of the options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options shall be disclosed. The impact of this difference on profits and on EPS of the company shall also be disclosed.	N.A.
(IV)	Option movement during the year	

Particulars	Nos
Number of options outstanding at the beginning of the period	NA
Number of options granted during the year	NA
Number of options forfeited / lapsed during the year	-
Number of options vested during the year	-
Number of options exercised during the year	-
Number of shares arising as a result of exercise of options	-

		Money realized by exercise of options (INR)	-
		Variation of Terms of Options	-
		Number of options outstanding at the end of the year	NA
		Number of options exercisable at the end of the year	NA
(v)	Weighted-average exercise prices and weighted-average fair values of options shall be disclosed separately for options whose exercise price either equals or exceeds or is less than the	NA	
Vi)	Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to: (a) senior managerial personnel; (b) any other employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year; and (c) identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant	NA	
Vii)	A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information: (a) the weighted-average values of share price, exercise price, expected volatility, expected option life, expected dividends, the risk-free interest rate and any other inputs to	NA	

	the model; (b) the method used and the assumptions made to incorporate the effects of expected early exercise; (c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and (d) whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	
Disclosures in respect of grants made in three years prior to IPO under each ESOP – N.A.		