NIDHI BANSAL & CO.
CHARTERED ACCOUNTANTS

202 Amber Tower Commercial Complex Azadpur, Delhi-110033
Telephone: 9899154752, 9810516658.
Telefax: 011-49121323
Email: - info_canbc@yahoo.com

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

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

NIDHI BANSAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

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

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Statement of Deviation / Variation in utilisation of funds raised Preferntial Isssue

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 Establishment 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