J K V S & CO
Chartered Accountants

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To
The Board of Directors
Health X Platform Limited ("The Company")
(Formerly known as Sastasundar Ventures Limited)
Azimganj House, 2nd Floor,
7 Abanindra Nath Thakur Sarani (Formerly Camac Street),
Kolkata – 700 017

Independent auditor's certificate on the proposed accounting treatment included in the draft Scheme of Arrangement pursuant to SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20 2023, as amended from time to time (the 'SEBI circular'), Sections 230 to 232 read with applicable provisions of the Companies Act, 2013 ('the Act') and Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, as amended from time to time

1. This certificate is issued in accordance with the terms of our engagement letter dated 6th June, 2026 with Health X Platform Limited (formerly known as Sastasundar Ventures Limited).

2. We, JKVS & CO., Chartered Accountants (Firm Registration No. 318086E), the statutory auditors of Health X Platform Limited, (formerly known as Sastasundar Ventures Limited) (hereinafter referred to as "Health X" or 'the Company' or 'Demerged Company' or 'Transferee Company'), have examined the proposed accounting treatment specified in clause 9.2 and clause 24 of the Composite Scheme of Arrangement and Amalgamation amongst Health X Platform Limited ("Health X" or "Demerged Company" or "Transferee Company"), Microsec Resources Private Limited ("MRPL" or "Resulting Company" or "Amalgamated Company"), Innogrow Technologies Limited ("Innogrow" or "Amalgamating Company") and Sastasundar Healthbuddy Limited ("SHBL" or "Transferor Company") (collectively referred to as "Companies") and their respective shareholders and creditors pursuant to Section 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder ("Scheme") as approved by the Board of Directors of the Company in their meeting held on June 10, 2026, in terms of the provisions of the SEBI circular, Sections 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013, other Generally Accepted Accounting Principles and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

3. The draft of the Scheme has been furnished to us by the management of the Company for the purpose of this certificate. A certified true copy of the proposed accounting treatment included in the said draft Scheme, has been attached in Appendix I and Appendix II to this certificate and has been initialed by us only for the purpose of identification.

Management's Responsibility

4. The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation of the Draft Scheme and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.

5. The Management is also responsible for ensuring that the Company complies with the requirements of the Act, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder, and the applicable accounting standards, in relation to the Scheme and for providing all relevant information to the National Company Law Tribunal, the BSE Limited ('the BSE'), the National Stock Exchange of India Limited ('the NSE').

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Auditor's Responsibility

6. Our responsibility is only to examine and report whether the proposed accounting treatment contained in Clause 9.2 and Clause 24 along with sub-clause of Draft Scheme complies with the applicable Accounting Standards and other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.

7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1 "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and related Services Engagements". Further, our examination did not extend to any other parts and aspects of a legal or proprietary nature in the aforesaid Draft Scheme.

Opinion

8. Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in Clause 9.2 and Clause 24 along with sub-clause of Draft Scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder and all the applicable Accounting Standards notified under the Companies Act, 2013, as applicable, read with the rules made there under, and other Generally Accepted Accounting Principles in India, as applicable.

Restriction on Use

9. This Certificate is issued at the request of the Health X Platform Limited (formerly known as Sastasundar Ventures Limited) pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and Section 230 to Section 232 of the Companies Act, 2013, for onward submission to the BSE Limited, National Stock Exchange of India Limited and the National Company Law Tribunal along with the Draft Scheme. This Certificate should not be used for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without out prior consent in writing.

For J K V S & Co.
Chartered Accountants
Firm Registration No. 318086E

Utsav Saraf
Partner
Membership No. 306932
UDIN : 26306932QRVIUO3020

JKVS & CO Chartered Accountants Kolkata

Date : 10-06-2026
Place : Kolkata

Innovation Tower
Premises No. 16 315, Plot No DH6/32,
Action Area - 1D, Newtown, Rajarhat,
Kolkata - 700156
P: +91 33 6651 2100 **Appendix I**

Relevant extract of the Composite Scheme of Arrangement and Amalgamation amongst Health X Platform Limited ("Health X" or "Demerged Company" or "Transferee Company" or "Company") , Microsec Resources Private Limited ("MRPL" or "Resulting Company" or "Amalgamated Company"), Innogrow Technologies Limited ("ITL" or "Amalgamating Company") and Sastasundar Healthbuddy Limited ("SHBL" or "Transferor Company") (collectively referred to as "Companies") and their respective shareholders and creditors pursuant to Section 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder ("Scheme")

9.2 Accounting treatment in the books of the Demerged Company -

Pursuant to the Scheme coming into effect, with effect from the Appointed Date, the Demerged Company shall account for the Demerger of the Demerged Undertaking in its books of account in the following manner:

a) The Demerged Company shall reduce all the assets (including the investments in resulting company), liabilities pertaining to the Demerged Undertaking as on the Appointed Date at the values appearing in its books of account (i.e., the book value) at the Appointed Date to the Resulting Company. Accordingly, the Demerged Company shall reduce from its books of account, the book values appearing on such date in accordance with the provisions of Section 2(35) of the IT Act.

b) The investment of Demerged Company in Resulting Company as appearing in the books of accounts of Demerged Company shall be reduced/extinguished and shall be adjusted with "Retained Earnings" under the head "Other Equity".

c) Having recorded the transfer of the assets and liabilities, as aforesaid, the Demerged Company shall make necessary adjustments with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013, specifically Ind AS 10 Appendix A 'Distribution of Non cash assets to Owners', and shall create a liability at the fair value of the Demerged Undertaking with the corresponding debit to the Retained Earnings. The liability is subject to review at each reporting date and at the date of settlement, with any changes in the carrying value of the liability recognized in Retained Earnings under the head "Other Equity" as an adjustment to the amount of distribution.

d) The book value of net assets derecognised as mentioned in Clause 9.2 (a) will be adjusted against the liability recognised at Clause 9.2 (c) above. The difference, if any, shall be recognised in the statement of profit and loss in accordance with Ind AS 10 Appendix A.

e) any matter not dealt with in clauses hereinabove shall be dealt with in accordance with the Ind AS applicable to the Demerged Company.

JKVS & CO. Chartered Accountants

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HEALTH X PLATFORM LIMITED KOLKATA

healthX
Innovate. Heal. Thrive.

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Appendix II

Relevant extract of the Composite Scheme of Arrangement and Amalgamation amongst Health X Platform Limited ("Health X" or "Demerged Company" or "Transferee Company" or "Company") , Microsec Resources Private Limited ("MRPL" or "Resulting Company" or "Amalgamated Company"), Innogrow Technologies Limited ("ITL" or "Amalgamating Company") and Sastasundar Healthbuddy Limited ("SHBL" or "Transferor Company") (collectively referred to as "Companies") and their respective shareholders and creditors pursuant to Section 230 to 232 read with other applicable provisions of the Companies Act, 2013 and the rules framed thereunder ("Scheme")

24 Accounting treatment in the books of the Transferee Company

24.1 Upon the coming into effect of this Scheme and with effect from Appointed Date, the Transferee Company shall account for the Amalgamation of the Transferor Company with the Transferee Company in accordance with Pooling of Interest Method in accordance with Appendix C of Ind AS 103 notified under the provisions of the Act, read with relevant rules framed thereunder and other applicable accounting standards prescribed under the Act.

24.2 The Transferee Company shall record the assets, liabilities and reserves relating to the Transferor Company vested as a going concern in it pursuant to this Scheme, at their respective carrying amounts.

24.3 The Transferee Company shall credit the aggregate face value/ nominal value of shares issued by it to the shareholders of the Transferor Company pursuant to Clause 21 of this Scheme to the Share Capital Account in its books of accounts.

24.4 The identity of the reserves of the Transferor Company, if any, shall be preserved and they shall appear in the financial statements of the Transferee Company in the same form and manner in which they appeared in the financial statements of the Transferor Company.

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HEALTH X PLATFORM LIMITED KOLKATA

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24.5 Upon coming into effect of this Scheme, to the extent that there are inter-company loans, advances, deposits balances or other obligations as between the Transferor Company and the Transferee Company, the obligations in respect thereof shall come to an end and corresponding effect shall be given in the books of accounts and records of the Transferee Company for reduction of any assets or liabilities, as the case may be, with effect from the Appointed Date. The difference, if any, arising on such cancellations, shall be shown within the Capital Reserve under the head "Other Equity" in the books of the Transferee Company.

24.6 The value of investments held by Transferee Company in the Transferor Company shall stand cancelled pursuant to the Scheme and would be shown within the Capital Reserve under the head "Other Equity" in the books of the Transferee Company.

24.7 The difference between the amounts of assets, liabilities and reserves, as recorded in Clause 24.2 above, as reduced by the face value of the New Equity Shares issued by the Transferee Company, as recorded in Clause 24.3 above and after considering the cancellation of inter-company balances in accordance with Clause 24.5 and 24.6 above, shall be adjusted in accordance with Ind AS.

24.8 In case of any difference in accounting policy between the Transferor Company and the Transferee Company, the accounting policies followed by the Transferee Company shall prevail and the difference till Appointed Date would be quantified and shall be shown within the Capital Reserve under the head "Other Equity" in the books of the Transferee Company. to ensure that the financial statements of the Transferee Company reflect the financial position on the basis of consistent accounting policy.

24.9 Upon the Scheme coming into effect, the Transferee Company shall restate the financial information of prior periods in its financial statements as if the Amalgamation had occurred from the beginning of the earliest preceding period presented, in accordance with paragraph 9(iii) of Appendix C of Ind AS 103 notified under the provisions of the Act, read with relevant rules framed thereunder.

24.10 Any matter not dealt with in clauses hereinabove shall be dealt with in accordance with the Ind AS applicable to the Transferee Company.

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