J K V S & CO
Chartered Accountants

Edcons Court, 7/1B, Hazra Road, 2nd Floor, Kolkata-700 026 • Phone: +91 33 2476 5068 • E-mail: kolkata@jkvs.in

Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of Health X Platform Limited (Formerly known as Sastasundar Ventures Limited) for the quarter ended June 30, 2026, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Health X Platform Limited (Formerly known as Sastasundar Ventures Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Health X Platform Limited (Formerly known as Sastasundar Ventures Limited) (the 'Company') for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulation') and has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on August 07, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended , read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The figures for the quarter ended March 31, 2026 as reported in the Statement is the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 and the published year to date figures upto the end of the third quarter ended December 31, 2025. Also, the figures up to the end of the third quarter had only been reviewed by us as required under the Listing Regulations and not subjected to audit.

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

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

JKVS & CO. Chartered Accountants Kolkata

Utsav Saraf

Utsav Saraf
Partner
Membership No. 306932
UDIN: 26306932CLKVIH8215

Place: Kolkata
Dated: August 07, 2026

Health X Platform Limited

(formerly known as Sastasundar Ventures Limited)

CIN - L65993WB1989PLC047002

Azimganj House, 2nd Floor, 7 Abanindra Nath Thakur Sarani (formerly Camac Street), Kolkata - 700 017

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited) (Refer Note 4)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue from Operations				
(i)	Interest Income	**8.00**	8.68	9.67	37.59
I	**Total Revenue from Operations**	**8.00**	8.68	9.67	37.59
II	Other Income	**1.29**	10.20	25.68	38.39
III	**Total income (I+II)**	**9.29**	18.88	35.35	75.98
	Expenses				
(i)	Finance costs	-	-	5.52	5.52
(ii)	Employee benefit expense	**8.26**	7.61	7.44	30.11
(iii)	Depreciation and amortisation expense	**2.16**	2.35	2.40	9.63
(iv)	Other Expenses	**50.30**	24.12	30.94	125.84
IV	**Total Expenses**	**60.72**	34.08	46.30	171.10
V	**Profit/(Loss) before tax (III + IV)**	**(51.43)**	(15.20)	(10.95)	(95.12)
VI	**Tax expense**				
(i)	Current tax	-	-	-	-
(ii)	Deferred tax expense / (credit)	-	-	-	-
	Total	-	-	-	-
VII	**Net Profit/(Loss) after tax (V-VI)**	**(51.43)**	(15.20)	(10.95)	(95.12)
VIII	**Other Comprehensive Income**				
(i)	(a) Items that will be not reclassified subsequently to profit or loss (net of tax)				
	Remeasurement gain/loss on defined benefit plans (net of tax)	**0.18**	2.29	(0.52)	0.74
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	Sub Total (i)	**0.18**	2.29	(0.52)	0.74
(ii)	(a) Items that will be reclassified subsequently to profit or loss (net of tax)	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Sub Total (ii)	-	-	-	-
	Other Comprehensive Income/ (Loss) (i + ii)	**0.18**	2.29	(0.52)	0.74
IX	**Total Comprehensive Income/ (Loss) (VII + VIII)**	**(51.25)**	(12.91)	(11.47)	(94.38)
X	Paid-up equity share capital (face value of Rs. 10/- each)	**3,181.05**	3,181.05	3,181.05	3,181.05
XI	Other Equity (excluding Revaluation Reserves)				23,905.10
XII	**Basic and Diluted earning/ (loss) per share (face value of Rs. 10/- each)**	**(0.16)***	(0.05)*	(0.03)*	(0.30)

* Not annualised

JKVS & CO. Chartered Accountants Kolkata

HEALTH X PLATFORM LIMITED KOLKATA

Health X Platform Limited

(formerly known as Sastasundar Ventures Limited)
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Notes:

1 The above Unaudited Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at this meeting held on August 07, 2026. The Limited review for the quarter ended June 30, 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.

2 The Company being a Core Investment Company has only one reportable business segment and operates in only one geographical segment i.e. "within India".

3 The Board of Directors at its meeting held on June 10, 2026, approved a Composite Scheme of Arrangement and Amalgamation ("Scheme") amongst Health X Platform Limited ("Health X" or "Demerged Company" or "Transferee Company"), Microsec Resources Private Limited ("MRPL" or "Resulting Company" or "Amalgamated Company" or "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 and all other applicable provisions of the Companies Act, 2013 and the rules framed thereunder, with effect from April 01, 2026 ("the Appointed Date"). The Scheme is subject to the requisite approvals.

Pending such aforesaid approvals, no accounting effect in respect of the proposed Scheme has been given in the financial results for the quarter ended June 30, 2026.

However, during the quarter ended June 30, 2026, the Company has incurred expenses of Rs. 14.75 lakhs in connection with the proposed Scheme, which have been included under "Other Expenses" in these financial results.

4 The figure for the quarter ended March 31, 2026 are the balancing figure between audited figure in respect of the full financial year and the unaudited published period to date reviewed figures upto the end of the third quarter December 31, 2025 which were subjected to a limited review.

JKVS & CO. Chartered Accountants Kolkata

HEALTH X PLATFORM LIMITED KOLKATA

For Health X Platform Limited
(formerly known as Sastasundar Ventures Limited)

Banwari Lal Mittal
Chairman cum Managing Director
DIN: 00365809

Date : August 07, 2026
Place : Kolkata

J K V S & CO
Chartered Accountants

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Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of M/s. Health X Platform Limited (Formerly known as Sastasundar Ventures Limited) for the quarter ended June 30, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Health X Platform Limited (Formerly known as Sastasundar Ventures Limited)

1. We have reviewed the accompanying unaudited consolidated financial results of M/s. Health X Platform Limited (Formerly known as Sastasundar Ventures Limited), ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") together with notes thereon for the quarter ended June 30, 2026 ("the Statement"). The statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation") and has been initialed by us for identification purpose.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held on August 07, 2026, 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 Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under section 143 (10) of the Companies Act, 2013. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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 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 financial results of the following entities:

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Sl. No.	Name of the Company	Relationship with the Holding Company
1	Health X Platform Limited (Formerly known as Sastasundar Ventures Limited)	Holding Company
2	Microsec Resources Private Limited	Wholly owned Subsidiary
3	Innogrow Technologies Limited	Wholly owned Subsidiary
4	Bharatiya Sanskriti Village Private Limited	Wholly owned Subsidiary
5	Genu Path Labs Limited	Step-down Subsidiary
6	Myjoy Technologies Private Limited	Step-down Subsidiary
7	Alokik Advisory Services LLP	Step-down Subsidiary
8	Dreamscape Advisors LLP	Step-down Subsidiary
9	Ruchika Advisory Services LLP	Step-down Subsidiary
10	Stuti Advisory Services LLP	Step-down Subsidiary
11	Microsec Invictus Advisors LLP	Step-down Subsidiary
12	Microsec Wealth Management Limited	Step-down Subsidiary
13	Sastasundar Healthtech Private Limited	Step-down Subsidiary
14	Sastasundar Healthbuddy Limited	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management reviewed interim financial results of subsidiaries referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter:

6. We draw your attention to the following matter:
Material Uncertainty Relating to Going Concern has been communicated to us by the auditors of Genu Path Labs Limited ('GPLL'), a step-down subsidiary of the Holding Company, vide their review report stating that the GPLL's net worth has completely eroded and its current liability exceeds its current assets. Based on the reason stated in the Consolidated Annual Financial Statements, the financial statements of GPLL has been prepared on going concern basis.

Our Opinion is not modified in respect of this matter.

JKVS & CO
Chartered Accountants
Kolkata

Other Matters:

7. a. The Statement includes the interim financial statement of seven ("7") step-down subsidiaries which have not been reviewed by their auditor, whose interim financial statement reflect total revenue of Rs. 37.71 lakhs, total net loss of Rs. (5.68) lakhs and total comprehensive income/(loss) of Rs. (5.36) lakhs for the quarter ended June 30, 2026 and as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

   b. We did not review the interim financial statement of three ("3") wholly owned subsidiaries and One ("1") Step down subsidiary included in the statement, whose interim financial statement reflect total revenue of Rs. 510.60 lakhs and Rs. 58.63 lakhs, total net profit/(loss) of Rs. 370.57 lakhs and Rs. (39.69) lakhs and total comprehensive income/(loss) of Rs. 370.84 lakhs and Rs. (34.94) lakhs, respectively, for the quarter ended June 30, 2026 and as considered in the Statement. This financial result has been reviewed by other auditor, whose results has been furnished to us by the management. Our conclusion in so far as it relates to the amount and disclosures included in respect of this subsidiaries is based solely on the report of the other auditor and procedure performed by us as stated in paragraph 3 above.

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

8. The figures for the quarter ended March 31, 2026 as reported in the Statement is the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 and the published year to date figures upto the end of the third quarter ended December 31, 2025. Also, the figures up to the end of the third quarter had only been reviewed by us as required under the Listing Regulations and not subjected to audit.

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

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

JKVS & CO. Chartered Accountants Kolkata

Utsav Saraf

Utsav Saraf
Partner
Membership No. 306932
UDIN: 26306932HPYDJA5295

Place: Kolkata
Dated: August 07, 2026

Health X Platform Limited

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited) (Refer Note 7)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue from operations				
(i)	Interest Income	19.84	19.54	20.16	79.72
(ii)	Dividend Income	2.22	2.45	-	89.93
(iii)	Net gain on fair value changes	632.51	(460.82)	1,968.75	1,161.38
(iv)	Sale of products	43,956.89	37,914.20	27,783.42	1,30,349.55
(v)	Sale of services	72.34	(99.97)	70.49	243.40
(vi)	Other financial income	1.18	2.61	-	2.61
I	**Total Revenue from Operations**	44,684.98	37,378.01	29,842.82	1,31,926.59
II	Other Income	1,282.98	1,375.96	2,538.18	5,827.08
III	**Total Income (I+II)**	45,967.96	38,753.97	32,381.00	1,37,753.67
	Expenses				
(i)	Finance costs	59.39	48.82	8.60	78.17
(ii)	Cost of materials consumed	17.20	9.97	25.19	79.74
(iii)	Purchases of stock-in-trade	44,797.59	37,355.58	26,021.54	1,24,888.13
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,205.82)	(2,306.05)	(287.12)	(4,127.58)
(v)	Employee benefit expense	2,768.47	2,503.75	1,734.09	8,396.50
(vi)	Depreciation and amortisation expense	188.82	194.08	116.83	660.29
(vii)	Other Expenses	2,144.83	2,334.30	1,743.21	7,901.48
IV	**Total Expenses**	45,770.48	40,140.45	29,362.34	1,37,876.73
V	**Profit/(Loss) before exceptional items and tax (III - IV)**	197.48	(1,386.48)	3,018.66	(123.06)
VI	**Exceptional Items [Refer Note 3]**	-	(96.09)	-	(112.70)
VII	**Profit/(Loss) before tax (V + VI)**	197.48	(1,482.57)	3,018.66	(235.76)
VIII	**Tax expense**				
(i)	Current tax	47.75	17.09	31.15	75.43
(ii)	Deferred tax expense / (credit)	(48.94)	(203.23)	328.30	(171.69)
(iii)	Short/ (excess) Provision for Tax relating to earlier year	-	0.45	-	5.23
	Total	(1.19)	(185.69)	359.45	(91.03)
IX	**Net Profit/(Loss) after tax (VII - VIII)**	198.67	(1,296.88)	2,659.21	(144.73)
X	**Other Comprehensive Income/ (Loss)**				
(i)	(a) Items that will be not reclassified subsequently to profit or loss	(117.49)	100.07	24.12	190.09
	(b) Income tax relating to items that will not be reclassified to profit or loss	30.89	(23.89)	0.18	(42.54)
	Sub Total (i)	(86.60)	76.18	24.30	147.55
(ii)	(a) Items that will be reclassified subsequently to profit or loss	35.54	94.70	-	94.70
	(b) Income tax relating to items that will be reclassified to profit or loss	(8.94)	(23.84)	-	(23.84)
	Sub Total (ii)	26.60	70.86	-	70.86
	Other Comprehensive Income/ (Loss) (i+ ii)	(60.00)	147.04	24.30	218.41
XI	**Total Comprehensive Income/ (Loss) (IX + X)**	138.67	(1,149.84)	2,683.51	73.68
XII	**Profit/ (Loss) for the year attributable to**				
(i)	Owner of the company	254.04	(1,117.13)	2,391.17	117.59
(ii)	Non-Controlling Interests	(55.37)	(179.75)	268.04	(262.32)
XIII	**Other Comprehensive Income/ (Loss) for the period attributable to**				
(i)	Owners of the company	(47.23)	117.18	17.19	167.84
(ii)	Non-Controlling Interests	(12.77)	29.86	7.11	50.57
XIV	**Total Comprehensive Income/ (Loss) for the period attributable to**				
(i)	Owners of the company	206.81	(999.95)	2,408.36	285.43
(ii)	Non-Controlling Interests	(68.14)	(149.89)	275.15	(211.75)
XV	Paid-up equity share capital (face value of Rs. 10/- each)	3,181.05	3,181.05	3,181.05	3,181.05
XVI	Other Equity (excluding Revaluation Reserves)				60,907.76
XVII	**Earnings per Share**				
	Basic	0.80*	(3.51)*	7.52*	0.37
	Diluted	0.80*	(3.51)*	7.52*	0.37

* Not annualised

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HEALTH X PLATFORM LIMITED KOLKATA

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Segment wise Revenue, Results, Assets and Liabilities for the Quarter Ended June 30, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited) (Refer Note 7)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue**				
(a)	Financial Services	**655.75**	(436.22)	1,988.92	1,333.64
(b)	Healthcare Network	**41,177.80**	35,537.34	27,853.90	1,28,316.06
(c)	Others	**2,851.43**	2,276.89	-	2,276.89
	Total	**44,684.98**	37,378.01	29,842.82	1,31,926.59
	Less : Inter Segment Revenue	-	-	-	-
	Income from Operations	**44,684.98**	37,378.01	29,842.82	1,31,926.59
2	**Segment Results**				
	Profit / (Loss) before Finance Costs and Tax				
(a)	Financial Services	**557.18**	(500.68)	1,949.59	1,070.77
(b)	Healthcare Network	**(1,486.95)**	(2,314.40)	(1,308.77)	(6,663.26)
(c)	Others	**54.82**	95.50	-	95.50
	Total	**(874.95)**	(2,719.58)	640.82	(5,496.99)
	Less:				
	Finance Costs	**59.39**	48.82	8.60	78.17
	Other unallocable expenditure net of unallocable income	**(1,131.82)**	(1,285.83)	(2,386.44)	(5,339.40)
	Profit / (Loss) before tax	**197.48**	(1,482.57)	3,018.66	(235.76)
3	**Segment Assets**				
(a)	Financial Services	**12,272.99**	11,695.09	12,179.59	11,695.09
(b)	Healthcare Network	**77,469.29**	77,137.18	81,224.00	77,137.18
(c)	Others	**270.68**	-	-	-
(d)	Unallocated	**4,850.33**	4,744.60	4,800.80	4,744.60
	Total	**94,863.29**	93,576.87	98,204.39	93,576.87
4	**Segment Liabilities**				
(a)	Financial Services	**703.27**	573.15	755.65	573.15
(b)	Healthcare Network	**17,360.67**	16,343.82	8,184.39	16,343.82
(c)	Others	**-**	-	-	-
(c)	Unallocated	**133.51**	132.73	127.35	132.73
	Total	**18,197.45**	17,049.70	9,067.39	17,049.70

HEALTH X PLATFORM LIMITED KOLKATA

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Notes:

1 The above Unaudited Consolidated Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 07, 2026. The Limited Review for the quarter ended June 30, 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.

2 The Company has identified the following segments :

(a) Financial Services - consists mainly of financing of loans and investment in shares and securities, financial consultancy, professional fees, wealth management, financial planning, distribution and related services.

(b) Healthcare Network - includes activities for pathology and trading & distribution of healthcare, FMCG and other pharmaceutical products through e-commerce platform and diagnostic services which consist of pathological / non pathological investigations

(c) Others - includes trading in other products (excluding financial & healthcare products).

3 The Board of Directors at its meeting held on June 10, 2026, approved a Composite Scheme of Arrangement and Amalgamation ("Scheme") amongst Health X Platform Limited ("Health X" or "Demerged Company" or "Transferee Company"), Microsec Resources Private Limited ("MRPL" or "Resulting Company" or "Amalgamated Company" or "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 and all other applicable provisions of the Companies Act, 2013 and the rules framed thereunder, with effect from April 01, 2026 ("the Appointed Date"). The Scheme is subject to the requisite approvals.

Pending such aforesaid approvals, no accounting effect in respect of the proposed Scheme has been given in the financial results for the quarter ended June 30, 2026.

4 During the previous financial year, the sale of Happymate Foods Limited, step- down subsidiary of the company, has been completed, and accordingly, the financial results of the said entity have been consolidated in the books of accounts up to May 30, 2025, being the date on which it ceases to be a subsidiary of Sastasundar Healthbuddy

5 **Exceptional items represent the gain on following transaction/ event:**

(a) During the the previous financial year, the management of one of the step down subsidiaries, Genu Path Labs Limited, has evaluated its business operation and subsequently, Property, Plant & Equipment had been impaired. Accordingly, the company recognised an impairment loss of Rs. 5.93 lakhs, which was disclosed as an "Exceptional items" in the consolidated financial results for the year ended March 31, 2026.
However, a reversal of impairment loss amounting to Rs. 10.68 lakhs was recognised in the consolidated financial results for the quarter ended March 31, 2026.

(b) During the previous financial year, the Government of India notified four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 consolidating 29 hitherto existing labour laws. The Ministry of Labour & Employment had published draft Rules and FAQs to enable assessment of the financial impact due to these changes in regulations. The management of the subsidiary of the company, Sastasundar Healthbuddy Limited, assessed the financial impact arising from the implementation of the said Labour Codes and recognised the incremental impact/ loss of Rs. 106.77 lakhs, which was disclosed as an "Exceptional items" in the consolidated financial results for the year and quarter ended March 31, 2026.

6 Genu Path Labs Limited, step- down subsidiary of the company, commenced its operations in the diagnostics and healthcare services segment in 2018 with a vision to establish itself as a trusted brand. Since inception, the company has undertaken several initiatives to develop its service network and physical presence. However, these efforts have not yielded the expected outcomes, resulting in operational losses. Additionally, Sastasundar Healthbuddy Limited has assured its continued financial support to implement the revised strategies aimed at reviving and strengthening the business.

7 The figure for the quarter ended March 31, 2026 are the balancing figure between audited figure in respect of the full financial year and the unaudited published period to date reviewed figures upto the end of the third quarter December 31, 2025 which were subjected to a limited review.

For Health X Platform Limited
(formerly known as Sastasundar Ventures Limited)

JKVS & CO. Chartered Accountants Kolkata

HEALTH X PLATFORM LIMITED KOLKATA

Banwari Lal Mittal
Chairman cum Managing Director
DIN : 00365809

Date : August 07, 2026
Place : Kolkata