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 and Year to Date Unaudited Standalone Financial Results of Health X Platform Limited (Formerly known as Sastasundar Ventures Limited) for the quarter and half year ended September 30, 2026, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report 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 September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 attached herewith together with notes thereon (herein referred to as "The Statement"), 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').

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 November 14, 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 Regulation. 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" issued by the Institute of Chartered Accountants of India (ICAI). 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 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.

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

Utsav Saraf

JKVS & CO. Chartered Accountants Kolkata

Utsav Saraf
Partner
Membership No. 306932
UDIN: 26306932GJWFDV9434

Place: Kolkata
Dated: November 14, 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

Email: investors@sastasundar.com • Website: www.healthxplatform.com • Phone - 033-2282 9330

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue from Operations						
(i)	Interest Income	**7.25**	8.00	9.78	**15.25**	19.45	37.59
I	**Total Revenue from Operations**	**7.25**	8.00	9.78	**15.25**	19.45	37.59
II	Other Income	**1.36**	1.29	1.38	**2.65**	27.06	38.39
III	**Total income (I+II)**	**8.61**	9.29	11.16	**17.90**	46.51	75.98
	Expenses						
(i)	Finance costs	-	-	-	-	5.52	5.52
(ii)	Employee benefit expense	**8.24**	8.26	7.40	**16.50**	14.84	30.11
(iii)	Depreciation and amortisation expense	**2.19**	2.16	2.43	**4.35**	4.83	9.63
(iv)	Other Expenses	**30.03**	50.30	29.31	**80.33**	60.25	125.84
IV	**Total Expenses**	**40.46**	60.72	39.14	**101.18**	85.44	171.10
V	**Profit/(Loss) before tax (III - IV)**	**(31.85)**	(51.43)	(27.98)	**(83.28)**	(38.93)	(95.12)
VI	**Tax expense**						
(i)	Current tax	-	-	-	-	-	-
(ii)	Deferred tax expense / (credit)	-	-	-	-	-	-
	Total	-	-	-	-	-	-
VII	**Net Profit/(Loss) after tax (V-VI)**	**(31.85)**	(51.43)	(27.98)	**(83.28)**	(38.93)	(95.12)
VIII	**Other Comprehensive Income/ (Loss)**						
(i)	**(a) Items that will not be reclassified subsequently to profit or loss (net of tax)**						
	Remeasurement gain/loss on defined benefit plans (net of tax)	**(0.45)**	0.18	(0.29)	**(0.27)**	(0.81)	0.74
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Sub Total (i)	**(0.45)**	0.18	(0.29)	**(0.27)**	(0.81)	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	-	-	-	-	-	-
	Other Comprehensive Income/ (Loss) (i + ii)	**(0.45)**	0.18	(0.29)	**(0.27)**	(0.81)	0.74
IX	**Total Comprehensive Income/ (Loss) (VII+VIII)**	**(32.30)**	(51.25)	(28.27)	**(83.55)**	(39.74)	(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**	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) (in Rs.)**	**(0.10)***	(0.16)*	(0.09)*	**(0.26)***	(0.12)*	(0.30)

*** Not annualised**

HEALTH X PLATFORM LIMITED KOLKATA

JKVS & CO. Chartered Accountants Kolkata

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

Email: investors@sastasundar.com • Website: www.healthxplatform.com • Phone - 033-2282 9330

STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
(1) Financial Assets		
(i) Cash and cash equivalents	**1.17**	5.36
(ii) Bank Balance other than cash and cash equivalents	**2.57**	2.57
(iii) Loans	**320.00**	372.00
(iv) Investments	**26,464.91**	26,465.57
(v) Other financial assets	**10.47**	36.51
	26,799.12	26,882.01
(2) Non - Financial Assets		
(i) Current Tax Assets (net)	**19.60**	18.67
(ii) Property, Plant and Equipment	**171.40**	175.51
(iii) Other Non-Financial assets	**33.00**	23.27
(iv) Assets held for sale	**2.65**	2.65
	226.65	220.10
TOTAL ASSETS	**27,025.77**	27,102.11
LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(i) Payables		
(A) Trade payables		
(a) Total outstanding dues of Micro enterprises and Small	-	0.81
(b) Total outstanding dues of creditors other than Micro enterprises and Small enterprises	**12.42**	3.55
(ii) Other financial liabilities	**0.48**	0.40
Total Financial Liabilities	**12.90**	4.76
(2) Non - Financial Liabilities		
(i) Other Non- Financial Liabilities	**10.27**	11.20
Total Non- Financial Liabilities	**10.27**	11.20
(3) EQUITY		
(i) Equity share capital	**3,181.05**	3,181.05
(ii) Other equity	**23,821.55**	23,905.10
Total Equity	**27,002.60**	27,086.15
TOTAL LIABILITIES AND EQUITY	**27,025.77**	27,102.11

HEALTH X PLATFORM LIMITED ★ KOLKATA

J.K.V.S & CO. Chartered Accountants Kolkata

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STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs)

	Particulars		Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
A.	**Cash Flows from Operating Activities**			
	Profit/ (Loss) Before Tax		(83.28)	(38.93)
	Adjustments to reconcile profit/(loss) before tax to net cash flows:			
	Depreciation and amortisation expense		4.35	4.83
	Provision for Gratuity		0.12	0.10
	Interest on Fixed Deposits and Others		(0.09)	(0.10)
	(Profit)/ Loss on sale of Investments		(0.65)	(0.45)
	Fair Value (Gain)/ Loss on Investments		(0.09)	(0.42)
	Operating cash flows before Working Capital changes		(79.64)	(34.97)
	Movements in working capital :			
	(Increase)/ Decrease in Loans		52.00	-
	(Increase)/ Decrease in Other Financials Assets		26.13	39.31
	(Increase)/ Decrease in Other Non- Financials Assets		(10.12)	(2.30)
	Increase / (Decrease) in Trade Payables		8.06	20.24
	Increase / (Decrease) in Other Financial Liabilities		0.08	(14.06)
	Increase / (Decrease) in Other Non- Financial Liabilities		(0.93)	(7.48)
	Cash generated from / (used) in operations		(4.42)	0.74
	Income tax paid (net of refunds)		(0.93)	(3.00)
	Net cash generated from / (used in) operating activities	a	(5.35)	(2.26)
B.	**Cash Flows from Investing Activities**			
	Purchase of Property, Plant and Equipment		(0.24)	-
	Purchase of Investments		(72.00)	(71.30)
	Proceeds from sale of Investments		73.40	58.31
	Interest on Fixed Deposits and Others received		-	16.90
	Net cash generated from / (used in) investing activities	b	1.16	3.91
C.	**Cash flows from Financing Activities**			
	Net cash generated from / (used in) financing activities	c	-	-
	Net Increase / (decrease) in cash and cash equivalents	a+b+c	(4.19)	1.65
	Cash and Cash equivalents - Opening Balance		5.36	2.61
	Cash and Cash equivalents - Closing Balance		1.17	4.26
	Cash & Cash Equivalents are represented by:			
	Cash on Hand		0.12	0.19
	In Current Accounts		1.05	4.07
	Total		1.17	4.26

Notes :

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard 7 on Cash Flow Statement.

HEALTH X PLATFORM LIMITED KOLKATA

JKVS & CO. Chartered Accountants Kolkata

Health X Platform Limited
(formerly known as Sastasundar Ventures Limited)
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Email: investors@sastasundar.com • Website: www.healthxplatform.com • Phone - 033-2282 9330

Notes:

1 The above Unaudited Financial Results for the quarter and half year ended September 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 November 14, 2026.
The Limited review for the quarter and half year ended September 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"), 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 half year ended September 30, 2026.

However, during the previous 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.

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 : November 14, 2026
Place : Kolkata

JKVS & CO. Chartered Accountants Kolkata

J K V S & CO
Chartered Accountants

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

Review Report to
The Board of Directors
Health X Platform Limited (Formerly known as Sastasundar Ventures Limited)

1. We have reviewed the accompanying statement of 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") for the quarter and half year ended September 30, 2026 together with notes thereon (herein referred to as "The Statement"), 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").

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 November 14, 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 and in compliance with regulation 33 of the Regulation. 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by Institute of Chartered Accountants of India (ICAI). 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 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 No. CIR/CFD/CMD1/44/2019 dated 29th 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.

4. The Statement includes the financial results of the following entities:

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

JKVS & CO Chartered Accountants Kolkata

Sl. No.	Name of the Company	Relationship with the Holding Company
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 review reports of other auditors and the interim financial information furnished by the management 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 recognition and measurement principles laid down in Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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. As explained in Note 6 of the Statement, the financial statements of GPLL have been prepared on going concern basis.

Our conclusion is not modified in respect of this matter.

Other Matter:

7. We did not review the interim financial information of three ("3") wholly owned subsidiaries and nine ("9") step-down subsidiaries included in the Statement. Of these, the interim financial information of three ("3") wholly owned subsidiaries and two ("2") step down subsidiaries have been reviewed by other auditors, whose reports have been furnished to us by the Management. The interim financial statements reflect total assets of Rs. 16,670.94 lakhs as at September 30, 2026, total revenue of Rs. 109.10 lakhs and Rs. 879.94 lakhs, total net profit/(loss) of Rs. (475.57) lakhs and Rs. (8.98) lakhs, total comprehensive income of Rs. (468.92) lakhs and Rs. 2.73 lakhs for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026, respectively, and net cash inflow of Rs. 162.33 lakhs for the period from April 1, 2026 to September 30, 2026, as considered in the consolidated unaudited financial results. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the review reports of the other auditors and the procedure performed by us as stated in paragraph 3 above. In respect of the remaining Seven ("7") step down subsidiaries, the interim financial statements have not been

JKVS & CO Chartered Accountants Kolkata

reviewed by their auditors and have been furnished to us by the Management. These interim financial statements reflect total assets of Rs. 2,226.49 Lakhs as at September 30, 2026, total revenue of Rs. 26.27 lakhs and Rs. 63.98 Lakhs, total net profit/(loss) of Rs. (33.92) Lakhs and Rs. (43.61) lakhs and total comprehensive income of Rs. (33.6) Lakhs and Rs. (42.97) lakhs for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026, and net cash outflow of Rs. (21.75) lakhs for the period from April 1, 2026 to September 30, 2026, as considered in the statement. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

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

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: 26306932WDZVUV1574

Place: Kolkata
Dated: November 14, 2026

Health X Platform Limited

(formerly known as Sastasundar Ventures Limited)

CIN -L65993WB1989PLC047002

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue from operations						
(i)	Interest Income	**18.14**	19.84	19.97	**37.98**	40.13	79.72
(ii)	Dividend Income	**88.74**	2.22	86.11	**90.96**	86.11	89.93
(iii)	Net gain on fair value changes	**(615.27)**	632.51	(768.52)	**17.24**	1,200.23	1,161.38
(iv)	Sale of products	**48,808.49**	43,956.89	30,647.48	**92,765.38**	58,430.90	1,30,349.55
(v)	Sale of services	**101.76**	72.34	147.02	**174.10**	217.51	243.40
(vi)	Other financial income	**6.98**	1.18	-	**8.16**	-	2.61
I	**Total Revenue from Operations**	**48,408.84**	44,684.98	30,132.06	**93,093.82**	59,974.88	1,31,926.59
II	Other Income	**1,039.46**	1,282.98	551.31	**2,322.44**	3,089.49	5,827.08
III	**Total Income (I+II)**	**49,448.30**	45,967.96	30,683.37	**95,416.26**	63,064.37	1,37,753.67
	Expenses						
(i)	Finance Costs	**88.32**	59.39	3.79	**147.71**	12.39	78.17
(ii)	Cost of Materials Consumed	**28.74**	17.20	29.58	**45.94**	54.77	79.74
(iii)	Purchases of stock-in-trade	**45,341.24**	44,797.59	28,928.03	**90,138.83**	54,949.57	1,24,888.13
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	**(527.60)**	(4,205.82)	(457.81)	**(4,733.42)**	(744.93)	(4,127.58)
(v)	Employee Benefits Expense	**3,102.15**	2,768.47	1,987.08	**5,870.62**	3,721.17	8,396.50
(vi)	Depreciation and Amortisation Expenses	**250.67**	188.82	132.53	**439.49**	249.36	660.29
(vii)	Other Expenses	**2,688.63**	2,144.83	1,907.28	**4,833.46**	3,650.49	7,901.48
IV	**Total Expenses**	**50,972.15**	45,770.48	32,530.48	**96,742.63**	61,892.82	1,37,876.73
V	**Profit/(Loss) before exceptional item and tax (III - IV)**	**(1,523.85)**	197.48	(1,847.11)	**(1,326.37)**	1,171.55	(123.06)
VI	**Exceptional Item [Refer Note 5]**	-	-	(16.61)	-	(16.61)	(112.70)
VII	**Profit/(Loss) before tax (V + VI)**	**(1,523.85)**	197.48	(1,863.72)	**(1,326.37)**	1,154.94	(235.76)
VIII	**Tax expense**						
(i)	Current tax	**24.45**	47.75	17.20	**72.20**	48.35	75.43
(ii)	Deferred tax expense / (credit)	**324.23**	(48.94)	(336.99)	**275.29**	(8.69)	(171.69)
(iii)	Income Tax of earlier years	**(599.90)**	-	-	**(599.90)**	-	5.23
	Total	**(251.22)**	(1.19)	(319.79)	**(252.41)**	39.66	(91.03)
IX	**Net Profit/(Loss) after tax (VII - VIII)**	**(1,272.63)**	198.67	(1,543.93)	**(1,073.96)**	1,115.28	(144.73)
X	**Other Comprehensive Income/ (Loss)**						
(i)	(a) Items that will not be reclassified subsequently to profit or loss	**114.75**	(117.49)	48.59	**(2.74)**	72.71	190.09
	(b) Income tax relating to items that will not be reclassified to profit or loss	**(27.71)**	30.89	(15.76)	**3.18**	(15.58)	(42.54)
	Sub Total (i)	**87.04**	(86.60)	32.83	**0.44**	57.13	147.55
(ii)	(a) Items that will be reclassified subsequently to profit or loss	-	35.54	-	**35.54**	-	94.70
	(b) Income tax relating to items that will be reclassified to profit or loss	-	(8.94)	-	**(8.94)**	-	(23.84)
	Sub Total (ii)	-	26.60	-	**26.60**	-	70.86
	Other Comprehensive Income/ (Loss) (i+ ii)	**87.04**	(60.00)	32.83	**27.04**	57.13	218.41
XI	**Total Comprehensive Income/ (Loss) (IX + X)**	**(1,185.59)**	138.67	(1,511.10)	**(1,046.92)**	1,172.41	73.68
XII	**Profit/ (Loss) for the period attributable to**						
(i)	Owner of the company	**(1,104.31)**	254.04	(1,269.42)	**(850.27)**	1,121.75	117.59
(ii)	Non-Controlling Interests	**(168.32)**	(55.37)	(274.51)	**(223.69)**	(6.47)	(262.32)
XIII	**Other Comprehensive Income/ (Loss) for the period attributable to**						
(i)	Owners of the company	**68.97**	(47.23)	23.42	**21.74**	40.61	167.84
(ii)	Non-Controlling Interests	**18.07**	(12.77)	9.41	**5.30**	16.52	50.57
XIV	**Total Comprehensive Income/ (Loss) for the period attributable to**						
(i)	Owners of the company	**(1,035.34)**	206.81	(1,246.00)	**(828.53)**	1,162.36	285.43
(ii)	Non-Controlling Interests	**(150.25)**	(68.14)	(265.10)	**(218.39)**	10.05	(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**	3,181.05	3,181.05
XVI	Other Equity (excluding Revaluation Reserves)						60,907.76
XVII	**Earnings per Share**						
	Basic	**(3.47)***	0.80*	(3.99)*	**(2.67)***	3.53*	0.37
	Diluted	**(3.47)***	0.80*	(3.99)*	**(2.67)***	3.53*	0.37

* Not annualised

HEALTH X PLATFORM LIMITED KOLKATA

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SEGMENT WISE REVENUE, RESULTS, ASSET AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue**						
(a)	Financial Services	**(501.41)**	655.75	(662.45)	**154.34**	1,326.47	1,333.64
(b)	Healthcare Network	**48,621.89**	41,177.80	30,794.51	**89,799.69**	58,648.41	1,28,316.06
(c)	Others	**288.36**	2,851.43	-	**3,139.79**	-	2,276.89
	Total	**48,408.84**	44,684.98	30,132.06	**93,093.82**	59,974.88	1,31,926.59
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Income from Operations	**48,408.84**	44,684.98	30,132.06	**93,093.82**	59,974.88	1,31,926.59
2	**Segment Results**						
	Profit / (Loss) before Finance Costs and Tax						
(a)	Financial Services	**(573.62)**	557.18	(735.35)	**(16.44)**	1,214.24	1,070.77
(b)	Healthcare Network	**(1,387.07)**	(1,486.95)	(1,545.34)	**(2,874.02)**	(2,854.11)	(6,663.26)
(c)	Others	**17.68**	54.82	-	**72.50**	-	95.50
	Total	**(1,943.01)**	(874.95)	(2,280.69)	**(2,817.96)**	(1,639.87)	(5,496.99)
	Less:						
	Finance Costs	**88.32**	59.39	3.79	**147.71**	12.39	78.17
	Other unallocable expenditure net of unallocable income	**(507.48)**	(1,131.82)	(420.76)	**(1,639.30)**	(2,807.20)	(5,339.40)
	Profit / (Loss) before tax	**(1,523.85)**	197.48	(1,863.72)	**(1,326.37)**	1,154.94	(235.76)
3	**Segment Assets**						
(a)	Financial Services	**12,698.82**	12,272.99	11,792.02	**12,698.82**	11,792.02	11,695.09
(b)	Healthcare Network	**76,810.12**	77,469.29	84,469.06	**76,810.12**	84,469.06	77,137.18
(c)	Others	**-**	270.68	-	**-**	-	-
(d)	Unallocated	**5,022.35**	4,850.33	4,539.95	**5,022.35**	4,539.95	4,744.60
	Total	**94,531.29**	94,863.29	1,00,801.03	**94,531.29**	1,00,801.03	93,576.87
4	**Segment Liabilities**						
(a)	Financial Services	**542.95**	703.27	590.06	**542.95**	590.06	573.15
(b)	Healthcare Network	**18,373.62**	17,360.67	12,405.86	**18,373.62**	12,405.86	16,343.82
(c)	Others	**-**	-	-	**-**	-	-
(d)	Unallocated	**134.47**	133.51	179.21	**134.47**	179.21	132.73
	Total	**19,051.04**	18,197.45	13,175.13	**19,051.04**	13,175.13	17,049.70

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CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs)

	Particulars	Half year ended September 30, 2026 (Unaudited)	Half year ended September 30, 2025 (Unaudited)
A.	**Cash Flow from Operating Activities**		
	Profit/(Loss) before tax	(1,326.37)	1,154.94
	Adjustments for :		
	Expenses related to post-employment defined benefits plans	156.95	105.45
	Depreciation and amortisation expense	439.49	249.36
	Exceptional Items	-	16.61
	Finance Cost	147.71	12.39
	Interest on deposits and Others	(594.95)	(858.59)
	Dividend Income	(215.34)	(161.77)
	Loss allowance on Advances / deposits / other receivables	-	23.17
	(Reversal of Loss) / Loss allowance on trade receivables	(0.48)	(58.19)
	(Reversal of Provision)/ Provision for Standard Assets	(0.32)	0.06
	Bad debts written off	41.37	123.40
	(Income)/ Loss distribution from Alternative Investment Fund	(1,106.03)	(510.55)
	Fair Valuation (Gain)/ Loss on Investments	586.10	(1,995.53)
	(Profit)/ Loss from sale of Investments	(379.03)	(705.31)
	(Gain)/ Loss on modification of debenture	(10.48)	-
	Net change in asset of subsidiary sold	-	11.21
	(Profit)/ Loss on sale of Property, Plant & Equipment	(1.83)	(0.20)
	Liabilities no longer required written back	(25.20)	(6.26)
	Cash generated from / (used in) operations before working capital changes	(2,288.41)	(2,599.81)
	Movements in working capital :		
	(Increase) / Decrease in Trade Receivables	145.78	(147.93)
	(Increase) / Decrease in Loans	163.98	19.86
	(Increase) / Decrease in Other Financial Assets	1,155.00	251.35
	(Increase) / Decrease in Other Non- Financial Assets	(1,894.18)	(1,344.00)
	(Increase) / Decrease in Inventories	(3,817.83)	(353.48)
	Increase / (Decrease) in Trade Payables	(1,616.43)	1,379.20
	Increase / (Decrease) in Other Financial Liabilities	2,117.86	425.41
	Increase / (Decrease) in Provisions	(5.86)	(18.56)
	Increase / (Decrease) in Other Non- Financial Liabilities	(452.42)	(154.15)
	Cash generated from / (used) in operations	(6,492.51)	(2,542.11)
	Income tax paid (net of refunds)	(212.36)	(171.38)
	Net cash generated from / (used in) operating activities (A)	(6,704.87)	(2,713.49)
B.	**Cash Flow from Investing Activities**		
	Purchase of Property, Plant & Equipment (including intangible assets, Capital Work in Progress and capital advances)	(1,243.09)	(546.49)
	Proceeds from sale of Property, Plant & Equipment (including Intangible Assets)	2.15	2.67
	Proceeds from / (investment in) Bank/ NBFC deposits	419.64	6,079.18
	Dividend Received	215.34	161.77
	Income distribution from Alternative Investment Fund	1,226.85	547.13
	Proceeds from sale of Investments	21,124.60	40,848.88
	Purchase of Investments	(17,308.91)	(43,641.94)
	Interest received on deposits and others	220.63	612.47
	Net cash generated from / (used in) from investing activities	4,657.21	4,063.67
	Proceeds from sale of Investments in subsidiary	-	1.00
	Net cash generated from / (used in) investing activities (B)	4,657.21	4,064.67
C.	**Cash Flows from Financing Activities**		
	Proceeds /(repayment) of borrowings (other than Debt Securities)	896.45	-
	Payment of lease liabilities	(167.07)	(187.43)
	Interest paid other than interest on lease liability	(89.80)	(7.82)
	Net cash generated from/ (used in) financing activities (C)	639.58	(195.25)
D.	**Net change in cash and cash equivalents (A+B+C)**	(1,408.08)	1,155.93
E.	**Cash and Cash equivalents - Opening Balance**	3,019.07	1,242.15
F.	**Cash and Cash equivalents - Closing Balance**	1,610.99	2,398.08

Explanation:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS – 7 "Statement of Cash Flows"

(Rs. in Lakhs)

	As at September 30, 2026	As at September 30, 2025
2. Cash & Cash Equivalents are represented by:		
Cash on Hand	6.21	5.40
Balances with Banks:		
On Current Accounts	1,604.78	2,392.68
Total	1,610.99	2,398.08

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CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Lakhs)

PARTICULARS		As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I. ASSETS			
1. Financial Assets			
(a) Cash and cash equivalents		1,610.99	3,019.07
(b) Bank Balance other than (a) above		2.57	2.57
(c) Trade Receivables		578.91	765.58
(d) Loans		781.72	945.70
(e) Investments		44,795.86	51,868.15
(f) Other Financial Assets		4,239.91	2,468.48
	(A)	52,009.96	59,069.55
2. Non- Financial Assets			
(a) Inventories		18,282.33	14,464.50
(b) Current Tax Assets		1,318.74	1,045.48
(c) Deferred Tax Assets		1,077.41	1,372.10
(d) Investment Property		216.14	221.56
(e) Property, Plant and Equipment		9,930.97	7,817.22
(f) Capital Work in progress		470.39	119.84
(g) Goodwill on Consolidation		3,614.34	3,614.34
(h) Other Intangible Assets		8.99	10.12
(i) Other Non- Financial Assets		7,590.04	5,830.18
(j) Assets held for sale		11.98	11.98
	(B)	42,521.33	34,507.32
TOTAL ASSETS	(A+B)	94,531.29	93,576.87
II. LIABILITIES AND EQUITY			
1. Financial Liabilities			
(a) Payables			
(i) Trade Payables			
Total Outstanding dues to Micro Enterprises and Small Enterprises		2,005.58	2,735.95
Total Outstanding dues to other than Micro Enterprises and Small Enterprises		4,954.87	5,866.13
(b) Borrowings (Other than Debt Securities)		3,105.77	2,209.32
(c) Lease Liabilities		1,797.42	356.33
(d) Other Financial Liabilities		5,094.50	3,006.74
	(A)	16,958.14	14,174.47
2. Non- Financial Liabilities			
(a) Current Tax Liabilities		52.35	522.13
(b) Provisions		1,010.10	856.59
(c) Deferred Tax Liabilities		528.96	542.60
(d) Other Non- financial Liabilities		501.49	953.91
	(B)	2,092.90	2,875.23
TOTAL LIABILITIES	(A+B)	19,051.04	17,049.70
3. Equity			
(a) Equity Share Capital		3,181.05	3,181.05
(b) Other Equity		60,079.23	60,907.76
Equity attributable to the owners of the parent		63,260.28	64,088.81
(c) Non-Controlling Interest		12,219.97	12,438.36
TOTAL LIABILITIES AND EQUITY		94,531.29	93,576.87

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Notes:

1 The above Unaudited Consolidated Financial Results for the quarter and half year ended September 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 November 14, 2026. The Limited Review for the quarter and half year ended September 30, 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.

2 The Group 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 half year ended September 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 Limited.

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

(a) During 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. 16.61 Lakhs as an "Exceptional items" for the quarter and half year ended September 30, 2025 and net impairment loss of Rs. 5.93 lakhs was recognized as an "Exceptional items" in the consolidated financial results for the year 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. Accordingly, Sastasundar Healthbuddy Limited has assured its continued financial support to implement the revised strategies aimed at reviving and strengthening the business. Accordingly, the financial statements have been prepared on a going concern basis.

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

HEALTH X PLATFORM LIMITED ★ KOLKATA

Banwari Lal Mittal
Chairman cum Managing Director
DIN : 00365809

Date : November 14, 2026
Place : Kolkata

JKVS & CO. Chartered Accountants ★ Kolkata