

healthX

Innovate. Heal. Thrive.

Date: 30-05-2026

To

The General Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Tower
Dalal Street, Mumbai – 400 001

Manager - Listing
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Mumbai – 400 051

Ref: Scrip Code at BSE: 533259 and NSE: HEALTHX

Sub: Outcome of Board Meeting held on 30th May, 2026

Dear Sir/ Madam,

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, the 30th May, 2026 inter-alia transacted the following business:

1. The Board has approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and Financial Year ended 31st March, 2026 alongwith the Statement of Assets and Liabilities;

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, we are enclosing herewith the statement showing the Audited Financial Results (**standalone and consolidated**) for the quarter and year ended 31st March, 2026 alongwith the Statement of Assets and Liabilities in the prescribed format and the Auditor's Report on the Audited Financial Statements.

2. Pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, as amended, we are enclosing herewith a declaration in respect of unmodified opinion of Statutory Auditor on the **Standalone and Consolidated** Audited Financial Results of the Company for the Financial Year ended 31st March, 2026.

3. **Re-appointment of M/s. Priya Gupta & Co., Chartered Accountants (Firm Registration Number: 332378E), as the Internal Auditor of the Company** for the Financial Year 2026-27. Details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed herewith as **Annexure A**.

The Meeting of the Board of Directors of the Company commenced at 3.00 P.M. and concluded at 4.30 P.M.



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
Tel: +91 33 2282 9330 | Email: info@sastasundar.com | Website: www.sastasundarventures.com

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Kindly take the aforesaid information on your records and acknowledge the receipt.

Thanking you,
Yours faithfully,

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

Pratap Singh
Company Secretary & Compliance Officer
M. No.: ACS-24081



Enclosed: as stated above

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Date: 30-05-2026

To

The General Manager
Department of Corporate Services
BSE Limited
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Dalal Street, Mumbai – 400 001

Manager - Listing
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Mumbai – 400 051

Sub: Declaration in terms of Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 with respect to **Standalone and Consolidated** Audit Report with unmodified opinion of the Audited Financial Results for the Financial Year ended 31st March, 2026

Ref: **Scrip Code at BSE: 533259 and NSE: HEALTHX**

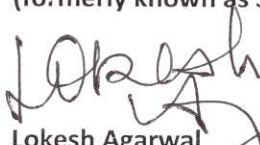
Dear Sir/ Madam,

In terms of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), as amended, we do hereby confirm that M/s JKVS & Co, Chartered Accountants, Statutory Auditors of the Company have provided the unmodified opinion for the **Standalone and Consolidated** Audited Financial Results of the Company for the Financial year ended 31st March, 2026.

Kindly take the above information on record.

Thanking you,
Yours faithfully,

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


Lokesh Agarwal
Chief Financial Officer



HEALTH X PLATFORM LIMITED

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Annexure- A

Details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026:

1	Name	M/s. Priya Gupta & Co., Chartered Accountants (Firm Registration Number: 332378E)
2	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment as the Internal Auditor.
3	Date of appointment/ cessation (as applicable) & term of appointment	Date of re-appointment: May 30, 2026. For conducting Internal Audit of the Company for Financial Year 2026-27.
4	Brief profile (in case of appointment)	Priya Gupta & Co. is a Chartered Accountant firm with sole proprietor. Mrs. Priya Gupta became Chartered Accountant in the year 2016 and thereafter employed in PNR & Associates, Chartered Accountants till the year 2020. The firm Priya Gupta & Co. was registered in September, 2020. She is having good experience in Internal and Statutory Audit of Corporate and Non corporate entities and other areas.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable



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 Report on Quarterly and Year to date Audited Standalone Annual Financial Results of M/s. Health X Platform Limited (Formerly known as Sastasundar Ventures Limited) pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**INDEPENDENT AUDITORS' REPORT
TO THE BOARD OF DIRECTORS OF
HEALTH X PLATFORM LIMITED (Formerly known as Sastasundar Ventures Limited)**

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying Standalone Annual Financial Results of **Health X Platform Limited** (Formerly known as Sastasundar Ventures Limited) (hereinafter referred to as the "Company") for the quarter and year ended March 31, 2026 and the Standalone Statement of Assets and Liabilities and the Standalone Statement of Cash Flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Annual Financial Results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information for the year ended March 31, 2026 and the Statement of Assets and Liabilities and Statement of Cash Flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act") and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Annual Financial Results.

Management and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These Standalone annual financial results have been prepared on the basis of the Standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone annual financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Board of Directors are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls including those related to retention of audit logs; that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Standalone annual financial results by the Directors of the Company, as aforesaid.

In preparing the Standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a) Identify and assess the risks of material misstatement of the Standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Standalone Annual financial statements on whether the company has adequate internal financial controls with reference to Standalone Annual financial statements in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- d) Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e) Evaluate the overall presentation, structure and content of the Standalone annual financial results, including the disclosures, and whether the Standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- f) Obtain sufficient appropriate audit evidence regarding the Standalone annual financial Results of the Company to express an opinion on the Standalone annual financial results.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the year to date figures up to the end of the third quarter of the current and previous financial year respectively. 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.

The Standalone Annual Financial Results dealt with by this report have been prepared for the purpose of filing with stock exchanges. These results are based on the audited financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified opinion vide our report dated May 30, 2026.

Our conclusion on the Standalone annual financial results is not modified in respect of the above matter.

For J K V S & C O
Chartered Accountants
Firm Registration No.: 318086E



Utsav Saraf
Utsav Saraf
Partner
Membership No.: 306932
UDIN: 26306932VOUDKH6341

Place: Kolkata

Date: May 30, 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

Phone - 033-2282 9330

Email: investors@sastasundar.com • Website: www.sastasundarventures.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited) (Refer Note 4)	31.12.2025 (Unaudited)	31.03.2025 (Audited) (Refer Note 4)	31.03.2026 (Audited)	31.03.2025 (Audited)
	Revenue from Operations					
(i)	Interest Income	8.68	9.46	10.31	37.59	40.40
I	Total Revenue from Operations	8.68	9.46	10.31	37.59	40.40
II	Other Income	10.20	1.13	19.73	38.39	79.91
III	Total income (I+II)	18.88	10.59	30.04	75.98	120.31
	Expenses					
(i)	Finance costs	-	-	0.31	5.52	1.19
(ii)	Employee benefit expense	7.61	7.66	9.03	30.11	46.69
(iii)	Depreciation and amortisation expense	2.35	2.45	2.49	9.63	9.81
(iv)	Other Expenses	24.12	41.47	25.04	125.84	133.99
IV	Total Expenses	34.08	51.58	36.87	171.10	191.68
V	Profit/(Loss) before tax (III-IV)	(15.20)	(40.99)	(6.83)	(95.12)	(71.37)
VI	Tax expense					
(i)	Current tax	-	-	-	-	-
(ii)	Deferred tax expense / (credit)	-	-	-	-	-
	Total	-	-	-	-	-
VII	Net Profit/(Loss) after tax (V-VI)	(15.20)	(40.99)	(6.83)	(95.12)	(71.37)
VIII	Other Comprehensive Income/ (Loss)					
(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)	2.29	(0.74)	(3.17)	0.74	(1.61)
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Sub Total (i)	2.29	(0.74)	(3.17)	0.74	(1.61)
(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)	2.29	(0.74)	(3.17)	0.74	(1.61)
IX	Total Comprehensive Income/ (Loss) (VII+VIII)	(12.91)	(41.73)	(10.00)	(94.38)	(72.98)
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
XI	Other Equity (excluding Revaluation Reserves)				23,905.10	23,999.48
XII	Basic and Diluted earning/ (loss) per share (face value of Rs. 10/- each) (in Rs.)	(0.05)*	(0.13)*	(0.02)*	(0.30)	(0.22)

* Not annualised



HEALTH X PLATFORM LIMITED

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STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited)
ASSETS		
(1) Financial Assets		
(i) Cash and cash equivalents	5.36	2.61
(ii) Bank Balance other than cash and cash equivalents	2.57	2.21
(iii) Loans	372.00	431.00
(iv) Investments	26,465.57	26,463.67
(v) Other financial assets	36.51	77.91
	26,882.01	26,977.40
(2) Non - Financial Assets		
(i) Current Tax Assets (net)	18.67	24.04
(ii) Property, Plant and Equipment	175.51	193.54
(iii) Other Non-Financial assets	23.27	20.95
(iv) Assets held for sale	2.65	-
	220.10	238.53
TOTAL ASSETS	27,102.11	27,215.93
LIABILITIES AND EQUITY		
Liabilities		
(1) Financials Liabilities		
(i) Payables		
(A) Trade payables		
(a) Total outstanding dues of Micro enterprises and Small enterprises	0.81	-
(b) Total outstanding dues of creditors other than Micro enterprises and Small enterprises	3.55	12.72
(ii) Other financial liabilities	0.40	14.50
Total Financial Liabilities	4.76	27.22
(2) Non - Financials Liabilities		
(i) Other Non- Financial Liabilities	11.20	8.18
Total Non- Financial Liabilities	11.20	8.18
(3) EQUITY		
(i) Equity share capital	3,181.05	3,181.05
(ii) Other equity	23,905.10	23,999.48
Total Equity	27,086.15	27,180.53
TOTAL LIABILITIES AND EQUITY	27,102.11	27,215.93



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STANDALONE AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Audited)
A. Cash Flows from Operating Activities		
Profit/ (Loss) Before Tax	(95.12)	(71.37)
Adjustments to reconcile profit/(loss) before tax to net cash flows:		
Depreciation and amortisation expense	9.63	9.81
Provision for Gratuity	0.18	0.20
Liabilities no longer required written back	(8.53)	-
Sundry Balances written off	0.01	0.02
Interest on Fixed Deposits and Others	(0.84)	(2.83)
(Profit)/ Loss on sale/ discard of Property, Plant and Equipment/ Intangible Assets	6.00	(0.85)
(Profit)/ Loss on sale of Investments	(1.08)	(0.54)
Fair Value (Gain)/ Loss on Investments	(0.03)	(0.10)
Operating cash flows before Working Capital changes	(89.78)	(65.66)
Movements in working capital :		
(Increase)/ Decrease in Loans	59.00	(431.00)
(Increase)/ Decrease in Other Financials Assets	41.24	(40.99)
(Increase)/ Decrease in Other Non- Financials Assets	(1.77)	(9.65)
Increase / (Decrease) in Trade Payables	0.17	(1.67)
Increase / (Decrease) in Other Financial Liabilities	(14.10)	(0.62)
Increase / (Decrease) in Other Non- Financial Liabilities	3.02	(1.47)
Cash generated from / (used) in operations	(2.22)	(551.06)
Income tax paid (net of refunds)	6.01	(0.15)
Net cash generated from / (used in) operating activities	3.79	(551.21)
B. Cash Flows from Investing Activities		
Purchase of Property, Plant and Equipment	(0.25)	(0.89)
Proceeds from sale of Property, Plant and Equipment/ Intangible Assets	-	0.87
Purchase of Investments	(89.30)	(49.00)
Proceeds from maturity of Investment in Deposits with NBFC	-	495.66
Proceeds from sale of Investments	88.51	73.17
Interest on Fixed Deposits and Others received	-	25.55
Net cash generated from / (used in) investing activities	(1.04)	545.36
C. Cash flows from Financing Activities		
Net cash generated from / (used in) financing activities	-	-
Net Increase / (decrease) in cash and cash equivalents	2.75	(5.85)
Cash and Cash equivalents - Opening Balance	2.61	8.46
Cash and Cash equivalents - Closing Balance	5.36	2.61
Cash & Cash Equivalents are represented by:		
Cash on Hand	0.21	0.03
In Current Accounts	5.15	2.58
Total	5.36	2.61

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.



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Notes:

- 1 The above Audited Financial Results for the quarter and year to date ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 30, 2026. The Standalone Financial results for the year ended March 31, 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 Pursuant to the approval by the Ministry of Corporate Affairs, the Company changed its name from "Sastasundar Ventures Limited" to "Health X Platform Limited" during the year ended March 31, 2026.
- 4 The figure for the quarter ended March 31, 2026 and March 31, 2025 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 and December 31, 2024 which were subjected to a limited
- 5 Previous period's / year's figures have been re-grouped / re-classified wherever necessary.

For Health X Platform Limited

(formerly known as Sastasundar Ventures Limited)




Banwari Lal Mittal
Chairman cum Managing Director
DIN: 00365809



Date : May 30, 2026
Place : Kolkata

Independent Auditor's Report on Quarterly and Year to date Audited Consolidated Financial Results of M/s. Health X Platform Limited (Formerly known as Sastasundar Ventures Limited) pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**INDEPENDENT AUDITORS' REPORT
TO THE BOARD OF DIRECTORS OF
HEALTH X PLATFORM LIMITED (FORMERLY KNOWN AS SASTASUNDAR VENTURES LIMITED)**

Opinion

We have audited the accompanying Consolidated Annual Financial Results of 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 year ended March 31, 2026 and the consolidated Statement of Assets and Liabilities and the consolidated Statement of Cash Flows as at and for the year ended March 31, 2026 (together referred to as the 'consolidated financial results'), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of subsidiaries provided to us by the management of the Holding Company, the aforesaid consolidated annual financial results:

a) 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	Happymate Foods Limited (till 30 th May'2025)	Step-down Subsidiary
6	Genu Path Labs Limited	Step-down Subsidiary
7	Sastasundar Healthtech Private Limited	Step-down Subsidiary
8	Myjoy Technologies Private Limited	Step-down Subsidiary
9	Alokik Advisory Services LLP	Step-down Subsidiary
10	Dreamscape Advisors LLP	Step-down Subsidiary
11	Ruchika Advisory Services LLP	Step-down Subsidiary
12	Stuti Advisory Services LLP	Step-down Subsidiary
13	Microsec Invictus Advisors LLP	Step-down Subsidiary



Sl. No.	Name of the Company	Relationship with the Holding Company
14	Microsec Wealth Management Limited	Step-down Subsidiary
15	Sastasundar Healthbuddy Limited	Subsidiary

- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) give a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS), and other accounting principles generally accepted in India, of the consolidated net profit/(loss) and other comprehensive income and other financial information for the quarter and year ended March 31, 2026 and the consolidated statement of assets and liabilities and consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the 'Act') and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act, and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and the other auditor in terms of their report referred to in 'Other Matter' paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to 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 audit report stating that the GPLL's financial position reflects accumulated losses. Based on the reason stated in the Consolidated Annual Financial Results, the financial statements of GPLL has been prepared on going concern basis.

Our opinion is not modified in respect of these matters.

Management's responsibilities for the Consolidated Annual Financial Results

This Consolidated Annual Financial Results have been prepared on the basis of the Consolidated Annual Financial Statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated profit/(loss) and other comprehensive income and the consolidated statement of assets and liabilities and the consolidated statement of cash flows of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Management and Board of Directors of the companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design,



implementation and maintenance of adequate internal financial controls including those related to retention of audit logs, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the companies in the Group are responsible for assessing the ability of the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective companies included in the Group or to cease its operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the respective companies included in the group.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Annual Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- d) Identify and assess the risks of material misstatement of the Consolidated Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- e) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- f) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Consolidated Annual Financial Results made by the Management and Board of Directors.
- g) Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Annual Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- h) Evaluate the overall presentation, structure and content of the Consolidated Annual Financial Results, including the disclosures, and whether the Consolidated Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



- i) Obtain sufficient appropriate audit evidence regarding the financial result/financial information of the Companies within the group to express an opinion on the Consolidated Annual Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Annual Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Annual Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Holding Company, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a Consolidated Annual Financial Results that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No. CIR/CFD/CMD1/44/2019 dated March 2019 issued by the SEBI under regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

a. The Consolidated Annual Financial Results includes financial results of Four Subsidiaries and Nine Step-down Subsidiaries, which is audited by other auditor and whose financial statements reflect total assets of Rs. 89,735.43 Lakhs as at March 31, 2026, total revenue of Rs. 38,744.69 Lakhs and Rs. 1,37,718.92 Lakhs, total net profit/(loss) after tax of Rs. (1,281.69) Lakhs and Rs. (38.40) Lakhs, total comprehensive income/(loss) of Rs. (1,136.94) Lakhs and Rs. 179.27 Lakhs (net of tax) as considered in the Consolidated Annual Financial Results for the quarter and the year ended March 31, 2026 and net cash outflows of Rs. 1,774.17 Lakhs for the year ended on that date, as considered in the Statement. The independent auditor's report on the financial statement has been furnished to us and our opinion on the Consolidated Annual Financial Results in so far as it related to the amount and disclosures included in the respect of the subsidiaries is based solely on the report of such auditor and the procedures performed by us as stated in paragraph above.

b. The Consolidated Annual Financial Results include the financial results of Happymate Foods Limited (Step- down subsidiary) up to May 30, 2025, reflecting a net loss of Rs. 11.21 Lakhs for the said period, which have been furnished to us by the Management. Our opinion on the Consolidated Annual Financial Results, in so far as it relates to the amounts and disclosures included in respect of Happymate Foods Limited, is based solely on such management certified financial results / financial information.

c. The Consolidated Annual Financial Results include the results for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in the Statement, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current and previous financial year respectively. 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.



d. The Consolidated annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited consolidated financial statements of the Holding Company for the year ended March 31, 2026 on which we issued unmodified opinion vide our report dated May 30, 2026.

For JKVS & CO
Chartered Accountants
Firm Registration No.: 318086E



Utsav Saraf
Utsav Saraf
Partner
Membership No.: 306932
UDIN: 26306932QQIEIU2607

Place: Kolkata
Date: May 30, 2025

Health X Platform Limited

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited) [Refer Note 10]	31.12.2025 (Unaudited)	31.03.2025 (Audited) [Refer Note 10]	31.03.2026 (Audited)	31.03.2025 (Audited)
	Revenue from operations					
(i)	Interest Income	19.54	20.05	18.59	79.72	75.71
(ii)	Dividend Income	2.45	1.37	-	89.93	30.38
(iii)	Net gain on fair value changes	(460.82)	421.97	371.13	1,161.38	2,142.40
(iv)	Sale of products	37,914.20	34,004.45	28,124.32	1,30,349.55	1,08,498.21
(v)	Sale of services	(99.97)	125.86	68.87	243.40	313.08
(vi)	Other financial income	2.61	-	1.14	2.61	35.68
I	Total Revenue from Operations	37,378.01	34,573.70	28,584.05	1,31,926.59	1,11,095.46
II	Other Income	1,375.96	1,361.63	2,162.74	5,827.08	5,984.05
III	Total Income (I+II)	38,753.97	35,935.33	30,746.79	1,37,753.67	1,17,079.51
	Expenses					
(i)	Finance costs	48.82	16.96	1.30	78.17	21.72
(ii)	Cost of materials consumed	9.97	15.00	30.95	79.74	174.10
(iii)	Purchases of stock-in-trade	37,355.58	32,582.98	26,865.39	1,24,888.13	1,01,577.48
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,306.05)	(1,076.60)	(366.79)	(4,127.58)	(10.57)
(v)	Employee benefit expense	2,503.75	2,171.58	1,631.27	8,396.50	4,979.32
(vi)	Depreciation and amortisation expense	194.08	216.85	133.68	660.29	582.88
(vii)	Other Expenses	2,334.30	1,916.69	2,942.45	7,901.48	9,977.77
IV	Total Expenses	40,140.45	35,843.46	31,238.25	1,37,876.73	1,17,302.70
V	Profit/(Loss) before exceptional items, tax and share of profit/(loss) of associate (III - IV)	(1,386.48)	91.87	(491.46)	(123.06)	(223.19)
VI	Exceptional Items [Refer Note 7]	(96.09)	-	28.00	(112.70)	(19,062.91)
VII	Profit/(Loss) before tax and share of profit/(loss) of associate (V + VI)	(1,482.57)	91.87	(463.46)	(235.76)	(19,286.10)
VIII	Tax expense					
(i)	Current tax	17.09	9.99	(611.82)	75.43	940.65
(ii)	Deferred tax expense / (credit)	(203.23)	40.23	(1,081.30)	(171.69)	(7,425.31)
(iii)	Income Tax of earlier years	0.45	4.78	(527.55)	5.23	(527.54)
	Total	(185.69)	55.00	(2,220.67)	(91.03)	(7,012.20)
IX	Net Profit/(Loss) after tax and before share of profit/(loss) of associate (VII - VIII)	(1,296.88)	36.87	1,757.21	(144.73)	(12,273.90)
X	Share of Profit/(Loss) of Associate accounted for using equity method (Net of Tax)	-	-	-	-	(1,080.40)
XI	Net Profit/(Loss) after tax and share of profit/(loss) of associate (IX + X)	(1,296.88)	36.87	1,757.21	(144.73)	(13,354.30)
XII	Other Comprehensive Income/ (Loss)					
(i)	(a) Items that will be not reclassified subsequently to profit or loss	100.07	17.31	(95.00)	190.09	(67.18)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(23.89)	(3.07)	22.96	(42.54)	22.38
	Sub Total (i)	76.18	14.24	(72.04)	147.55	(44.80)
(ii)	(a) Items that will be reclassified subsequently to profit or loss	94.70	-	-	94.70	-
	(b) Income tax relating to items that will be reclassified to profit or loss	(23.84)	-	-	(23.84)	-
	Sub Total (ii)	70.86	-	-	70.86	-
	Other Comprehensive Income/ (Loss) (i+ ii)	147.04	14.24	(72.04)	218.41	(44.80)
XIII	Total Comprehensive Income/ (Loss) (XI + XII)	(1,149.84)	51.11	1,685.17	73.68	(13,399.10)
XIV	Profit/ (Loss) for the year attributable to					
(i)	Owner of the company	(1,117.13)	112.97	1,367.20	117.59	(9,116.71)
(ii)	Non-Controlling Interests	(179.75)	(76.10)	390.01	(262.32)	(4,237.59)
XV	Other Comprehensive Income/ (Loss) for the period attributable to					
(i)	Owners of the company	117.18	10.05	(53.11)	167.84	(32.81)
(ii)	Non-Controlling Interests	29.86	4.19	(18.93)	50.57	(11.99)
XVI	Total Comprehensive Income/ (Loss) for the period attributable to					
(i)	Owners of the company	(999.95)	123.02	1,314.09	285.43	(9,149.52)
(ii)	Non-Controlling Interests	(149.89)	(71.91)	371.08	(211.75)	(4,249.58)
XVII	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
XVIII	Other Equity (excluding Revaluation Reserves)				60,907.76	63,806.05
XIX	Earnings per Share					
	Basic	(3.51)*	0.35*	4.30*	0.37	(28.66)
	Diluted	(3.51)*	0.35*	4.30*	0.37	(28.66)

* Not annualised



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Segment wise Revenue, Results, Assets and Liabilities for the Quarter and Year Ended March 31, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31.03.2026 (Audited) [Refer Note 10]	31.12.2025 (Unaudited)	31.03.2025 (Audited) [Refer Note 10]	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Segment Revenue					
(a)	Financial Services	(436.22)	443.39	390.93	1,333.64	2,284.16
(b)	Healthcare Network	35,537.34	34,130.31	28,193.12	1,28,316.06	1,08,811.30
(c)	Others	2,276.89	-	-	2,276.89	-
	Total	37,378.01	34,573.70	28,584.05	1,31,926.59	1,11,095.46
	Less : Inter Segment Revenue	-	-	-	-	-
	Income from Operations	37,378.01	34,573.70	28,584.05	1,31,926.59	1,11,095.46
2	Segment Results					
	Profit / (Loss) before Finance Costs and Tax					
(a)	Financial Services	(500.68)	357.21	357.72	1,070.77	2,053.05
(b)	Healthcare Network	(2,314.40)	(1,494.75)	(1,894.34)	(6,663.26)	(25,931.37)
(c)	Others	95.50	-	-	95.50	-
	Total	(2,719.58)	(1,137.54)	(1,536.62)	(5,496.99)	(23,878.32)
	Less:					
	Finance Costs	48.82	16.96	1.30	78.17	21.72
	Other unallocable expenditure net of unallocable income	(1,285.83)	(1,246.37)	(1,074.46)	(5,339.40)	(4,613.94)
	Profit / (Loss) before tax	(1,482.57)	91.87	(463.46)	(235.76)	(19,286.10)
3	Segment Assets					
(a)	Financial Services	11,695.09	12,183.37	10,146.80	11,695.09	10,146.80
(b)	Healthcare Network	77,137.18	70,386.82	82,490.70	77,137.18	82,490.70
(c)	Others	-	-	-	-	-
(d)	Unallocated	4,744.60	4,666.94	4,799.64	4,744.60	4,799.64
	Total	93,576.87	87,237.13	97,437.14	93,576.87	97,437.14
4	Segment Liabilities					
(a)	Financial Services	573.15	620.10	451.81	573.15	451.81
(b)	Healthcare Network	16,343.82	8,699.23	10,398.70	16,343.82	10,398.70
(c)	Others	-	-	-	-	-
(d)	Unallocated	132.73	240.79	133.14	132.73	133.14
	Total	17,049.70	9,560.12	10,983.65	17,049.70	10,983.65



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CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2026

(Rs. in Lakhs)

PARTICULARS		As at March 31, 2026	As at March 31, 2025
		(Audited)	(Audited)
I. ASSETS			
1. Financial Assets			
(a) Cash and cash equivalents		3,019.07	1,242.15
(b) Bank Balance other than (a) above		2.57	2.21
(c) Trade Receivables		765.58	997.58
(d) Loans		945.70	898.96
(e) Investments		51,868.15	57,541.99
(f) Other Financial Assets		2,468.48	8,990.89
	(A)	59,069.55	69,673.78
2. Non- Financial Assets			
(a) Inventories		14,464.50	11,029.43
(b) Current Tax Assets		1,045.48	709.32
(c) Deferred Tax Assets		1,372.10	1,121.05
(d) Investment Property		221.56	232.94
(e) Property, Plant and Equipment		7,817.22	6,336.58
(f) Capital Work in progress		119.84	1,023.78
(g) Goodwill on Consolidation		3,614.34	3,614.34
(h) Other Intangible Assets		10.12	7.92
(i) Other Non- Financial Assets		5,830.18	3,675.79
(j) Assets held for sale		11.98	12.21
	(B)	34,507.32	27,763.36
	(A+B)	93,576.87	97,437.14
TOTAL ASSETS			
II. LIABILITIES AND EQUITY			
1. Financial Liabilities			
(a) Payables			
(i) Trade Payables			
Total Outstanding dues to Micro Enterprises and Small Enterprises		2,735.95	1,903.58
Total Outstanding dues to other than Micro Enterprises and Small Enterprises		5,866.13	3,971.78
(b) Borrowings (Other than Debt Securities)		2,209.32	-
(c) Lease Liabilities		356.33	91.90
(d) Other Financial Liabilities		3,006.74	2,826.82
	(A)	14,174.47	8,794.08
2. Non- Financial Liabilities			
(a) Current Tax Liabilities		522.13	540.61
(b) Provisions		856.59	721.73
(c) Deferred Tax Liabilities		542.60	396.86
(d) Other Non- financial Liabilities		953.91	530.37
	(B)	2,875.23	2,189.57
	(A+B)	17,049.70	10,983.65
TOTAL LIABILITIES			
3. Equity			
(a) Equity Share Capital		3,181.05	3,181.05
(b) Other Equity		60,907.76	63,806.05
Equity attributable to the owners of the parent		64,088.81	66,987.10
(c) Non-Controlling Interest		12,438.36	19,466.39
TOTAL LIABILITIES AND EQUITY		93,576.87	97,437.14



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CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	Year ended	Year ended
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
A. Cash Flow from Operating Activities		
Profit/(Loss) before tax	(235.76)	(20,366.50)
Adjustments for :		
Expenses related to post-employment defined benefits plans	258.63	189.74
Depreciation and amortisation expense	660.29	582.88
Exceptional Items	112.70	19,062.91
Finance Cost	78.17	21.72
Interest on deposits and Others	(1,677.31)	(1,512.61)
Dividend Income	(175.27)	(30.38)
Loss allowance on Advances / deposits / other receivables	37.35	275.25
(Reversal of Loss) / Loss allowance on trade receivables	(39.67)	225.03
Provision for Standard Assets	0.10	0.14
Bad debts written off	88.44	353.04
(Income)/ Loss distribution from Alternative Investment Fund	(1,500.70)	(721.45)
Fair Valuation (Gain)/ Loss on Investments	(1,931.61)	(2,193.68)
(Profit)/ Loss from sale of Investments	(1,494.47)	(2,452.25)
Share of (Profit)/Loss from Associates	-	1,080.40
Net change in asset of subsidiary sold	11.21	-
(Profit)/ Loss on sale of Property, Plant & Equipment	46.77	32.32
(Gain)/ Loss on modification of lease liabilities	(18.65)	(28.72)
Liabilities no longer required written back	(87.62)	(1,072.74)
Cash generated from / (used in) operations before working capital changes	(5,867.40)	(6,554.90)
Movements in working capital :		
(Increase) / Decrease in Trade Receivables	183.23	2,031.80
(Increase) / Decrease in Loans	(46.74)	(67.24)
(Increase) / Decrease in Other Financial Assets	433.35	192.14
(Increase) / Decrease in Other Non- Financial Assets	(1,676.33)	(498.66)
(Increase) / Decrease in Inventories	(3,435.07)	550.04
Increase / (Decrease) in Trade Payables	2,814.34	2,694.31
Increase / (Decrease) in Other Financial Liabilities	262.18	277.99
Increase / (Decrease) in Provisions	(40.55)	(77.38)
Increase / (Decrease) in Other Non- Financial Liabilities	423.54	166.86
Cash generated from / (used) in operations	(6,949.45)	(1,285.04)
Income tax paid (net of refunds)	(433.53)	(445.82)
Net cash generated from / (used in) operating activities (A)	(7,382.98)	(1,730.86)
B. Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment (including intangible assets, Capital Work in Progress and capital advances)	(1,493.15)	(1,035.66)
Proceeds from sale of Property, Plant & Equipment (including Intangible Assets)	12.19	28.53
Proceeds from / (investment in) Bank/ NBFC deposits	6,079.91	4,238.25
Dividend Received	175.27	30.38
Income distribution from Alternative Investment Fund	1,522.38	648.67
Proceeds from sale of Investments	80,050.97	55,879.68
Proceeds from sale of Investments in Associate	-	9,717.29
Purchase of Investments	(70,355.29)	(70,797.57)
Interest received on deposits and others	1,125.54	1,177.02
Net cash generated from / (used in) from investing activities	17,117.82	(113.41)
Proceeds from sale of Investments in subsidiary	1.00	-
Net cash generated from / (used in) investing activities (B)	17,118.82	(113.41)
C. Cash Flows from Financing Activities		
(Buyback) of shares by subsidiary	(10,000.00)	-
Proceeds /(repayment) of borrowings (other than Debt Securities)	2,209.32	-
Payment of lease liabilities	(105.68)	(38.26)
Interest paid other than interest on lease liability	(62.56)	(6.05)
Net cash generated from/ (used in) financing activities (C)	(7,958.92)	(44.31)
D. Net change in cash and cash equivalents (A+B+C)	1,776.92	(1,888.58)
E. Cash and Cash equivalents - Opening Balance	1,242.15	3,130.73
F. Cash and Cash equivalents - Closing Balance	3,019.07	1,242.15

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)

	Year ended	Year ended
	March 31, 2026	March 31, 2025
2. Cash & Cash Equivalents are represented by:		
Cash on Hand	11.90	12.74
Balances with Banks:		
On Current Accounts	3,007.17	1,229.41
Total	3,019.07	1,242.15



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Notes:

- The above Audited Consolidated Financial Results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 30, 2026. The Consolidated financial results for the year ended March 31, 2026 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- The Company has identified the following segments :
 - 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.
 - 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
 - Others - includes trading in other products (excluding financial & healthcare products).
- Pursuant to the approval by the Ministry of Corporate Affairs, the Company changed its name from "Sastasundar Ventures Limited" to "Health X Platform Limited" during the year ended March 31, 2026.
- During the year, Sastasundar Healthbuddy Limited ("SHBL"), a material subsidiary of the Company, completed a buy-back of 20,27,534 fully paid-up equity shares from Mitsubishi Corporation for an aggregate consideration of Rs. 10,000.00 lakhs. Pursuant to the completion of the said buy-back and extinguishment of the shares bought back, the Company's shareholding in SHBL increased from 72.14% to 78.89%.
- During the current 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.
- During the previous year, the subsidiary of the company, Sastasundar Healthbuddy Limited, has liquidated its investment in Associate Company i.e. Flipkart Health Limited on October 29, 2024. Share of Profit/ (Loss) from an associate company has been consolidated till October 29, 2024.
- Exceptional items represent the gain/ (loss) on following transaction/ event:**
 - During the previous year, the management of one of the step down subsidiary, Genu Path Labs Limited, has evaluated its business operation and Property, Plant & Equipment has been impaired. Accordingly the company has accounted for an impairment loss of Rs 72.37 Lakhs and disclosed the same as "Exceptional items" in the consolidated financial result for the year ended March 31, 2025.
In the consolidated financial results for the nine months ended December 31, 2025, an impairment loss of Rs. 16.61 lakhs had already been recognised. Further, during the current quarter ended March 31, 2026, a reversal of impairment loss of Rs. 10.68 lakhs was recognised in the consolidated financial results. Consequently, a net impairment loss of Rs. 5.93 lakhs has been recognised as "Exceptional Items" in accordance with Ind AS 36 in the consolidated financial results for the year ended March 31, 2026.
 - On November 21, 2025, 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 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 has assessed and disclosed the incremental impact of Rs. 106.77 Lakhs of these changes as an "Exceptional items" in the consolidated financial result for the year ended March 31, 2026.
 - During the Financial Year 2022-23, subsidiaries of the Company had expensed Rs. 796.45 Lakhs under the heading "Exceptional Item". During the previous year, Sastasundar Healthbuddy Limited, subsidiary of the Company has now recovered Rs. 128.00 Lakhs against the aforesaid amount which has been booked as income in the consolidated financial result for the year ended March 31, 2025 under the heading "Exceptional items" including Rs. 28.00 Lakhs of quarter March 31, 2025.
 - During the previous year, the subsidiary of the company, Sastasundar Healthbuddy Limited, has liquidated its investment held in the form of 0.01% Non-Cumulative Compulsory Convertible Preference share and Equity shares in Flipkart Health Limited on October 29, 2024 as per Share Purchase Agreement dated October 28, 2024 and received a consideration of Rs. 9,717.29 Lakhs in aggregate.
This has resultant loss of Rs 19,118.54 Lakhs has been booked as exceptional items in the consolidated financial result for the year ended March 31, 2025.
- 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.
- Pursuant to the Order dated February 12, 2026 passed by the Hon'ble NCLT, Kolkata Bench, approving the reduction of share capital of Genu Path Labs Limited, a step-down subsidiary under Sections 66 and 52 of the Companies Act, 2013, Genu Path Labs Limited has reduced the face value of its equity shares from Rs. 10/- each to Rs. 1/- each with effect from the appointed date of January 01, 2025.
- The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures for the Year ended March 31, 2026 and unaudited figures for the nine month ended December 31, 2025.
- Previous period's / year's figures have been re-grouped / re-classified wherever necessary.

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

Banwari Lal Mittal
Chairman cum Managing Director
DIN : 00365809



Date : May 30, 2026
Place : Kolkata