

J K V S & CO

Chartered Accountants

5-A, Nandalal Jew Road, Kolkata-700026 (India)

Phone : +91 33 2476 5068 • E-mail : kolkata@jkvs.in

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Sastasundar Ventures Limited for the quarter and period ended December 31, 2024 Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Sastasundar Ventures Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Sastasundar Ventures Limited** (the 'Company') for the quarter and period ended December 31, 2024 together with the notes thereon (herein after referred to as the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulation'), including relevant circulars issued by the SEBI from time to time.
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 February 14, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 the Institute of Chartered Accountants of India. 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 stated 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') as 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, 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

Utsav Saraf
Partner

Membership No. 306932
UDIN: 25306932BMNWLU4827

Place: Kolkata

Date: February 14, 2025

Sastasundar Ventures Limited

CIN - L65993WB1989PLC047002

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

Phone - 033-2282 9331, Fax - 033-2282 9335

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024 (Unaudited) (Refer Note 3)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
(i)	Revenue from Operations						
	Interest Income	10.72	11.18	0.25	30.09	0.25	0.25
I	Total Revenue from Operations	10.72	11.18	0.25	30.09	0.25	0.25
II	Other Income	19.45	18.69	29.12	60.18	85.94	117.90
III	Total income (I+II)	30.17	29.87	29.37	90.27	86.19	118.15
	Expenses						
(i)	Finance costs	0.30	0.29	0.39	0.88	1.17	1.93
(ii)	Employee benefit expense	9.23	16.01	12.04	37.66	36.70	51.09
(iii)	Depreciation and amortisation expense	2.44	2.45	2.64	7.32	7.86	10.46
(iv)	Other Expenses	28.69	43.02	38.08	108.95	122.51	143.96
IV	Total Expenses	40.66	61.77	53.15	154.81	168.24	207.44
V	Profit/(Loss) before tax (III + IV)	(10.49)	(31.90)	(23.78)	(64.54)	(82.05)	(89.29)
VI	Tax expense						
(i)	Current tax	-	-	-	-	-	-
(ii)	Deferred tax expense / (credit)	-	-	-	-	-	-
	Total	-	-	-	-	-	-
VII	Net Profit/(Loss) after tax (V-VI)	(10.49)	(31.90)	(23.78)	(64.54)	(82.05)	(89.29)
VIII	Other Comprehensive Income						
(i)	(a) Items that will be not reclassified subsequently to profit or loss (net of tax)						
	Remeasurement gain/loss on defined benefit plans (net of tax)	0.52	0.52	(1.11)	1.56	(3.33)	0.84
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Sub Total (i)	0.52	0.52	(1.11)	1.56	(3.33)	0.84
(ii)	(a) Items that will be reclassified subsequently to profit or loss (net of tax)	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Sub Total (ii)	-	-	-	-	-	-
	Other Comprehensive Income/ (Loss) (i + ii)	0.52	0.52	(1.11)	1.56	(3.33)	0.84
IX	Total Comprehensive Income/ (Loss) (VII + VIII)	(9.97)	(31.38)	(24.89)	(62.98)	(85.38)	(88.45)
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)						24,072.46
XII	Basic and Diluted earning/ (loss) per share (face value of Rs. 10/- each)	(0.03)*	(0.10)*	(0.08)*	(0.20)*	(0.26)*	(0.28)

* Not annualised



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Notes:

- 1 The above Unaudited Financial Results for the quarter ended and nine month ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on February 14, 2025.
The Limited review for the quarter and nine month ended December 31, 2024 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 figures for the quarter ended December 31, 2024 are the balancing figures between unaudited figures for the nine month ended December 31, 2024 and unaudited figures for the half year ended September 30, 2024.
- 4 Previous Year/ Period figures have been re-grouped / re-classified wherever necessary.



For Sastasundar Ventures Limited

A handwritten signature in blue ink, appearing to be "Banwari Lal Mittal", written over a horizontal line.

Date : February 14, 2025
Place : Kolkata

Banwari Lal Mittal
Chairman cum Managing Director
DIN: 00365809

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Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Sastasundar Ventures Limited for the quarter and period ended December 31, 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Sastasundar Ventures Limited**

1. We have reviewed the accompanying unaudited consolidated financial results of M/s. Sastasundar Ventures Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of the net loss after tax and total comprehensive loss of its associate company for the period April 1, 2024 to October 31, 2024 which are included in the accompanying 'Unaudited Consolidated Financial Results' for the quarter and period ended December 31, 2024 ("the Statement"). The statement is being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").
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 February 14, 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by Institute of Chartered Accountants of India. 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 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:

S.No.	Name of the Entity	Relationship
1	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	Sastasundar Healthbuddy Limited	Subsidiary
6	Genu Path Labs Limited	Step-down Subsidiary



S.No.	Name of the Entity	Relationship
7	Happymate Foods Limited	Step-down Subsidiary
8	Microsec Wealth Management Limited	Step-down Subsidiary
9	Myjoy Technologies Private Limited	Step-down Subsidiary
10	Alokik Advisory Services LLP	Step-down Subsidiary
11	Ruchika Advisory Services LLP	Step-down Subsidiary
12	Microsec Invictus Advisors LLP	Step-down Subsidiary
13	Dreamscape Advisors LLP	Step-down Subsidiary
14	Stuti Advisory Services LLP	Step-down Subsidiary
15	Sastasundar Healthtech Limited (Incorporated on July 18, 2024)	Step-down Subsidiary
16	Flipkart Health Limited (Till 29 th October'2024)	Associate

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

Emphasis of Matter

6. We draw your attention to the following matter:
- We draw attention to Note 5 of the consolidated financial results, with respect to accounting for an acquisition approved by the National Company Law Tribunal, Kolkata Bench. Further as stated in the aforesaid note, the comparative financial information for the quarter and nine month ended December 31, 2023 and year ended March 31, 2024 has also been restated to give effect to the terms of merger. Our conclusion is not modified in respect of this matter.
 - Refer Note 5 of the Statement, with regard to Material Uncertainty Relating to Going Concern has been communicated to us by the auditors of Happymate Foods Limited ('HFL'), a step-down subsidiary of the Holding Company, vide their report stating that HFL's current liability exceeds its current assets as at December 31, 2024 and as of that date the Company's net worth has been eroded. However, the financial statement of HFL has been prepared on going concern basis for the preparation of this Statement.

Our opinion is not modified in respect of these matters.

Other Matters:

7. a. The Statement includes the interim financial statement of Nine ("9") step-down subsidiaries which have not been reviewed by their auditor, whose interim financial statement reflect total revenue of Rs.157.60 lakhs and Rs.548.70 lakhs, total net loss of Rs.88.09 Lakhs and Rs.393.92 Lakhs and total comprehensive loss of Rs.83.91 lakhs and Rs.381.35 lakhs for the quarter and period ended December 31, 2024 and as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.



- b. We did not review the interim financial statement of Three ("3") subsidiaries and One ("1") step-down subsidiary included in the statement, whose interim financial statement reflect total revenue of Rs.133.88 lakhs and Rs.1,811.12 lakhs, total net profit of Rs.72.66 lakhs and Rs.1,406.30 lakhs and total comprehensive income of Rs.72.96 lakhs and Rs.1,406.97 lakhs for the quarter and period ended December 31, 2024 and as considered in the Statement. The Statement also include the Group's share of total comprehensive income/(loss) (comprising of profit/(loss) and other comprehensive income/(loss)) of Rs.223.61 lakhs and (Rs.1,078.48 lakhs) for the period October 1, 2024 to October 29, 2024 and period April 1, 2024 to October 29, 2024 in respect of one ("1") associate, whose financial results have not been reviewed by us. This financial result has been reviewed by other auditor, whose results has been furnished to us by the management. Our conclusion in so far as it relates to the amount and disclosures included in respect of this subsidiary and associate is based solely on the report of the other auditor and procedure performed by us as stated in paragraph 3 above.
8. The comparative financial information for the quarter and nine month ended December 31, 2023 and year ended March 31, 2024 excluding the adjustments described in Note 5 to the consolidated financial results, have been reviewed/audited by their respective independent auditors. As part of our review of the consolidated financial results for the quarter and nine month ended December 31, 2024, we reviewed the adjustments described in Note 5 that were applied to restate the comparative financial information presented for the quarter and nine month ended December 31, 2023 and year ended March 31, 2024.

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

Utsav Saraf
Utsav Saraf

Partner
Membership No. 306932
UDIN: 25306932BMNWL2068

Place: Kolkata
Dated: February 14, 2025

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024 (Unaudited) (Refer Note 9)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited) (Restated)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited) (Restated)	31.03.2024 (Unaudited) (Restated)
	Revenue from operations						
(i)	Interest Income	18.99	19.38	17.55	57.12	53.46	70.65
(ii)	Dividend Income	-	27.74	2.84	30.38	14.62	19.68
(iii)	Net gain on fair value changes	117.22	944.01	740.86	1,771.27	1,576.93	1,963.86
(iv)	Sale of products	27,908.22	26,266.32	36,498.59	80,373.89	1,04,664.10	1,35,172.85
(v)	Sale of services	73.41	83.74	179.40	244.21	565.08	302.82
(vi)	Other financial income	11.21	11.88	10.47	34.54	29.71	41.07
I	Total Revenue from Operations	28,129.05	27,353.07	37,449.71	82,511.41	1,06,903.90	1,37,570.93
II	Other Income	(1,182.96)	2,229.28	2,013.33	3,821.31	4,194.69	6,041.04
III	Total Income (I+II)	26,946.09	29,582.35	39,463.04	86,332.72	1,11,098.59	1,43,611.97
	Expenses						
(i)	Finance costs	5.01	5.74	24.24	20.42	73.44	100.92
(ii)	Cost of materials consumed	35.47	45.86	32.39	143.15	151.96	195.07
(iii)	Purchases of stock-in-trade	26,756.40	23,478.95	31,948.81	74,712.09	91,664.10	1,16,763.04
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(488.22)	1,110.80	1,592.43	356.22	3,297.39	6,319.65
(v)	Employee benefit expense	1,123.38	1,162.76	1,231.97	3,348.05	3,708.00	4,901.70
(vi)	Depreciation and amortisation expense	143.11	145.29	231.43	449.20	661.01	913.79
(vii)	Other Expenses	3,071.81	2,028.14	2,301.47	7,035.32	6,475.92	8,849.92
IV	Total Expenses	30,646.96	27,977.54	37,362.74	86,064.45	1,06,031.82	1,38,044.09
V	Profit/(Loss) before exceptional items, tax and share of profit/(loss) of associate (III - IV)	(3,700.87)	1,604.81	2,100.30	268.27	5,066.77	5,567.88
VI	Exceptional Items [Refer Note 4]	(223.32)	(18,967.59)	-	(19,090.91)	-	-
VII	Profit/(Loss) before tax and share of profit/(loss) of associate (V + VI)	(3,924.19)	(17,362.78)	2,100.30	(18,822.64)	5,066.77	5,567.88
VIII	Tax expense						
(i)	Current tax	1,519.82	24.97	33.22	1,552.47	453.72	659.74
(ii)	Deferred tax expense / (credit)	(1,441.50)	(2,312.38)	(17.39)	(6,344.01)	(1,687.60)	(2,452.78)
(iii)	Short/ (excess) Provision for Tax relating to earlier year	0.01	-	(1.63)	0.01	(1.63)	(2,406.93)
	Total	78.33	(2,287.41)	14.20	(4,791.53)	(1,235.51)	(4,199.97)
IX	Net Profit/(Loss) after tax and before share of profit/(loss) of associate (VII - VIII)	(4,002.52)	(15,075.37)	2,086.10	(14,031.11)	6,302.28	9,767.85
X	Share of Profit/(Loss) of Associate accounted for using equity method (Net of Tax)	223.34	(403.39)	(2,342.43)	(1,080.40)	(7,352.17)	(8,617.72)
XI	Net Profit/(Loss) after tax and share of profit/(loss) of associate (IX + X)	(3,779.18)	(15,478.76)	(256.33)	(15,111.51)	(1,049.89)	1,150.13
XII	Other Comprehensive Income/ (Loss)						
(i)	(a) Items that will be not reclassified subsequently to profit or loss	9.08	(7.24)	(2.96)	27.82	(7.13)	18.68
	(b) Income tax relating to items that will not be reclassified to profit or loss	(0.19)	(0.48)	0.44	(0.58)	1.50	(6.96)
	Sub Total (i)	8.89	(7.72)	(2.52)	27.24	(5.63)	11.72
(ii)	(a) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	(b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Sub Total (ii)	-	-	-	-	-	-
	Other Comprehensive Income/ (Loss) (i+ ii)	8.89	(7.72)	(2.52)	27.24	(5.63)	11.72
XIII	Total Comprehensive Income/ (Loss) (XI + XII)	(3,770.29)	(15,486.48)	(258.85)	(15,084.27)	(1,055.52)	1,161.85
XIV	Profit/ (Loss) for the year attributable to						
(i)	Owner of the company	(2,693.57)	(10,941.42)	(26.53)	(10,483.91)	(378.69)	1,295.76
(ii)	Non-Controlling Interests	(1,085.61)	(4,537.34)	(229.80)	(4,627.60)	(671.20)	(145.63)
XV	Other Comprehensive Income/ (Loss) for the period attributable to						
(i)	Owners of the company	6.65	(5.38)	(2.54)	20.30	(6.23)	9.14
(ii)	Non-Controlling Interests	2.24	(2.34)	0.02	6.94	0.60	2.58
XVI	Total Comprehensive Income/ (Loss) for the period attributable to						
(i)	Owners of the company	(2,686.92)	(10,946.80)	(29.07)	(10,463.61)	(384.92)	1,304.90
(ii)	Non-Controlling Interests	(1,083.37)	(4,539.68)	(229.78)	(4,620.66)	(670.60)	(143.05)
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	3,181.05
XVIII	Other Equity (excluding Revaluation Reserves)						73,463.89
XIX	Earnings per Share						
	Basic	(8.47)*	(34.40)*	(0.08)*	(32.96)*	(1.19)*	4.07
	Diluted	(8.47)*	(34.40)*	(0.08)*	(32.96)*	(1.19)*	4.07

* Not annualised



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Segment wise Revenue, Results, Asset and Liabilities for the Quarter and Nine Month ended December 31 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024 (Unaudited) (Refer Note 9)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited) (Restated)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited) (Restated)	31.03.2024 (Unaudited) (Restated)
1	Segment Revenue						
(a)	Financial Services	147.34	1,003.01	771.70	1,893.23	1,674.71	2,095.26
(b)	Healthcare Network	27,981.71	26,350.06	36,678.01	80,618.18	1,05,229.19	1,35,475.67
	Total	28,129.05	27,353.07	37,449.71	82,511.41	1,06,903.90	1,37,570.93
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Revenue from Operations	28,129.05	27,353.07	37,449.71	82,511.41	1,06,903.90	1,37,570.93
2	Segment Results						
	Profit / (Loss) before Finance Costs and Tax						
(a)	Financial Services	96.41	917.90	721.92	1,695.33	1,510.65	1,895.80
(b)	Healthcare Network	(2,765.16)	(20,396.27)	(537.04)	(24,037.03)	(290.15)	(1,856.09)
	Total	(2,668.75)	(19,478.37)	184.88	(22,341.70)	1,220.50	39.71
	Less:						
	Finance Costs	5.01	5.74	24.24	20.42	73.44	100.92
	Other unallocable expenditure net of unallocable income	1,250.43	(2,121.33)	(1,939.66)	(3,539.48)	(3,919.71)	(5,629.09)
	Profit / (Loss) before tax	(3,924.19)	(17,362.78)	2,100.30	(18,822.64)	5,066.77	5,567.88
3	Segment Assets						
(a)	Financial Services	8,209.10	8,091.12	7,588.72	8,209.10	7,588.72	8,433.00
(b)	Healthcare Network	81,209.73	86,030.84	1,06,511.59	81,209.73	1,06,511.59	1,02,477.42
(c)	Unallocated	6,454.17	6,352.43	4,852.74	6,454.17	4,852.74	4,263.73
	Total	95,873.00	1,00,474.39	1,18,953.05	95,873.00	1,18,953.05	1,15,174.15
4	Segment Liabilities						
(a)	Financial Services	557.62	526.48	371.79	557.62	371.79	263.61
(b)	Healthcare Network	9,756.31	10,612.39	20,231.85	9,756.31	20,231.85	14,240.63
(c)	Unallocated	125.05	131.21	48.49	125.05	48.49	151.62
	Total	10,438.98	11,270.08	20,652.13	10,438.98	20,652.13	14,655.86



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Notes:

- 1 The above Unaudited Consolidated Financial Results for the quarter and nine month ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on February 14, 2025. The Limited Review for the quarter and nine month ended December 31, 2024 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
- 2 As on December 31, 2024, Sastasundar Ventures Limited ("the Group") being holding company comprises of three Wholly Owned Subsidiary, one Subsidiary and ten Step-down Subsidiary (including LLPs) and one Associate Company (Refer Note 8).
- 3 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, food processing and marketing of healthcare and OTC products through e-commerce portal and diagnostic services which consist of pathological / radiological investigations.
- 4 **Exceptional items represent the gain on following transaction/ event:**
 - (a) During the Financial Year 2022-23, subsidiaries of the Company had expensed Rs. 796.45 Lakhs under the heading "Exceptional Item". Sastasundar Healthbuddy Limited, subsidiary of the Company has now recovered Rs. 100.00 Lakhs against the aforesaid amount which has been booked as income in the consolidated financial result for the nine month ended December 31, 2024 under the heading "exceptional item"
 - (b) 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 29th October 2024 as per Share Purchase Agreement dated 28th October 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 nine month ended December 31, 2024 including Rs. 223.32 Lakhs of current quarter December, 2024.
 - (c) The management of one of the step down subsidiary, Genu Path Labs Limited, has evaluated its business operation and the management is of the opinion that the Property, Plant & Equipment as held by it needs to be impaired. Accordingly the company has accounted for an impairment loss of Rs 72.37 Lakhs and disclosed the same as Exceptional item in the consolidated financial result for the nine month ended December 31, 2024.
- 5 Happymate Foods Limited, step down subsidiary of the company had started its operation in fast moving consumer goods in 2018 with an aim to reach the consumer with a premium brand. The company has taken various steps since then to build distribution channel & offline stores, which did not turn out as expected and losses has been incurred. Presently the company is into discussion with business partner on further plans of restructuring its business.
- 6 The subsidiary of the company, Sastasundar Healthbuddy Limited had received final approval order from National Company Law Tribunal on October 17th 2024 for merger of Retailer Shakti Supply Chain Private Limited a wholly owned subsidiary of Sastasundar Healthbuddy Limited. Upon receipt of such order from National Company Law Tribunal with the appointed date April 01, 2023, the standalone financial results of the subsidiary of the company, Sastasundar Healthbuddy Limited has been prepared after giving effect to such order.

Consequently, the consolidated results of the company for the Quarter ended December 31, 2023, nine month ended December 31, 2023, Financial Year ended March 31, 2024 has been restated accordingly. The following tables summarises the impact on the financials results.

(A) Impact on Consolidated Statement of Profit and loss :

Particulars	Quarter Ended 31.12.2023	Nine Month Ended 31.12.2023	Year Ended 31.03.2024
Current tax	(76.43)	(531.82)	(471.62)
Deferred tax expense / (credit)	9.80	9.80	(93.25)
Net Profit /(Loss) after tax	66.63	522.02	564.87
Total Comprehensive Income/(loss) for the year	66.63	522.02	564.87
Profit/ (Loss) for the year attributable to			
Owner of the company	48.07	376.59	407.49
Non-Controlling Interests	18.56	145.43	157.38
Total Comprehensive Income/ (Loss) for the period attributable to			
Owners of the company	48.07	376.59	407.49
Non-Controlling Interests	18.56	145.43	157.38
Earning Per Share			
Basic	0.15*	1.18*	1.28
Diluted	0.15*	1.18*	1.28

* Not annualised

- 7 Sastasundar Healthtech Private Limited, a step down subsidiary company has been incorporated on July 18, 2024 which has been consolidated in the above results.
- 8 The subsidiary of the company, Sastasundar Healthbuddy Limited, has liquidated its investment in Associate Company i.e. Flipkart Health Limited on 29th October, 2024. Share of Profit/ (Loss) from an associate company till 29th October, 2024 has been consolidated in the above results.
- 9 The figures for the quarter ended December 31, 2024 are the balancing figures between unaudited figures for the nine month ended December 31, 2024 and unaudited figures for the Half Yearly ended September 30, 2024.
- 10 Previous Period/ Year figures have been re-grouped / re-classified wherever necessary.



For Sastasundar Ventures Limited

(Signature)

Banwari Lal Mittal
Chairman cum Managing Director
DIN : 00365809

Date : February 14, 2025
Place : Kolkata