

# 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 Review Report on the Unaudited Standalone Financial Results of Sastasundar Ventures Limited for the quarter and nine months ended December 31, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors  
Sastasundar Ventures Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Sastasundar Ventures Limited** (the 'Company') for the quarter and nine months ended December 31, 2025 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').
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 06, 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 (I.C.A.I). 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 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:26306932GKSUUI7286

Place: Kolkata

Date: February 06, 2026

## 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, 2025

(Rs. in Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025 (Unaudited) (Refer Note 3)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
(i)	Revenue from Operations						
	Interest Income	9.46	9.78	10.72	28.91	30.09	40.40
I	<b>Total Revenue from Operations</b>	<b>9.46</b>	<b>9.78</b>	<b>10.72</b>	<b>28.91</b>	<b>30.09</b>	<b>40.40</b>
II	Other Income	1.13	1.38	19.45	28.19	60.18	79.91
III	<b>Total income (I+II)</b>	<b>10.59</b>	<b>11.16</b>	<b>30.17</b>	<b>57.10</b>	<b>90.27</b>	<b>120.31</b>
	<b>Expenses</b>						
(i)	Finance costs	-	-	0.30	5.52	0.88	1.19
(ii)	Employee benefit expense	7.66	7.40	9.23	22.50	37.66	46.69
(iii)	Depreciation and amortisation expense	2.45	2.43	2.44	7.28	7.32	9.81
(iv)	Other Expenses	41.47	29.31	28.69	101.72	108.95	133.99
IV	<b>Total Expenses</b>	<b>51.58</b>	<b>39.14</b>	<b>40.66</b>	<b>137.02</b>	<b>154.81</b>	<b>191.68</b>
V	<b>Profit/(Loss) before tax (III + IV)</b>	<b>(40.99)</b>	<b>(27.98)</b>	<b>(10.49)</b>	<b>(79.92)</b>	<b>(64.54)</b>	<b>(71.37)</b>
VI	<b>Tax expense</b>						
(i)	Current tax	-	-	-	-	-	-
(ii)	Deferred tax expense / (credit)	-	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
VII	<b>Net Profit/(Loss) after tax (V-VI)</b>	<b>(40.99)</b>	<b>(27.98)</b>	<b>(10.49)</b>	<b>(79.92)</b>	<b>(64.54)</b>	<b>(71.37)</b>
VIII	<b>Other Comprehensive Income</b>						
(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)	(0.74)	(0.29)	0.52	(1.55)	1.56	(1.61)
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Sub Total (i)</b>	<b>(0.74)</b>	<b>(0.29)</b>	<b>0.52</b>	<b>(1.55)</b>	<b>1.56</b>	<b>(1.61)</b>
(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	-	-	-	-	-	-
	<b>Sub Total (ii)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income/ (Loss) ( I + ii)</b>	<b>(0.74)</b>	<b>(0.29)</b>	<b>0.52</b>	<b>(1.55)</b>	<b>1.56</b>	<b>(1.61)</b>
IX	<b>Total Comprehensive Income/ (Loss) ( VII + VIII)</b>	<b>(41.73)</b>	<b>(28.27)</b>	<b>(9.97)</b>	<b>(81.47)</b>	<b>(62.98)</b>	<b>(72.98)</b>
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)						23,999.48
XII	<b>Basic and Diluted earning/ (loss) per share (face value of Rs. 10/- each)</b>	<b>(0.13)*</b>	<b>(0.09)*</b>	<b>(0.03)*</b>	<b>(0.25)*</b>	<b>(0.20)*</b>	<b>(0.22)</b>

\* Not annualised



## **Sastasundar Ventures Limited**

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### **Notes:**

- 1 The above Unaudited Financial Results for the quarter ended and nine month ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on February 06, 2026.  
The Limited review for the quarter and nine month ended December 31, 2025 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, 2025 are the balancing figures between unaudited figures for the nine month ended December 31, 2025 and unaudited figures for the half year ended September 30, 2025.
- 4 Previous Year/ Period figures have been re-grouped / re-classified wherever necessary.



For Sastasundar Ventures Limited

  
Banwari Lal Mittal  
Chairman cum Managing Director  
DIN: 00365809

Date : February 06, 2026  
Place : Kolkata

**Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of M/s. Sastasundar Ventures Limited for the quarter and nine months ended December 31, 2025 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 statement of 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") which are included in the accompanying 'Consolidated Financial Results' for the quarter and nine months ended December 31, 2025 ("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 06, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133, of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," 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:

Sl. No.	Name of the Company	Relationship with the Holding Company
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



Sl. No.	Name of the Company	Relationship with the Holding Company
6	Sastasundar Healthtech Pvt Ltd	Step-down Subsidiary
7	Happymate Foods Limited (till 30 <sup>th</sup> May'2025)	Step-down Subsidiary
8	Microsec Wealth Management Limited	Step-down Subsidiary
9	Genu Path Labs Limited	Step-down Subsidiary
10	Myjoy Technologies Private Limited	Step-down Subsidiary
11	Alokik Advisory Services LLP	Step-down Subsidiary
12	Dreamscape Advisors LLP	Step-down Subsidiary
13	Ruchika Advisory Services LLP	Step-down Subsidiary
14	Stuti Advisory Services LLP	Step-down Subsidiary
15	Microsec Invictus Advisors LLP	Step-down Subsidiary

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

**Emphasis of Matter:**

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

Our opinion is not modified in respect of this matter.

**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.54.84 Lakhs and Rs.215.57 Lakhs, total net loss of Rs.100.33 Lakhs and Rs.219.60 lakhs and total comprehensive loss of Rs.102.91 Lakhs and Rs.227.31 Lakhs for the quarter ended December 31, 2025 and Year to Date April 1, 2025 to December 31, 2025. 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 consolidated unaudited financial results, whose interim financial statement reflect Group's



# **J K V S & CO**

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## **Chartered Accountants**

share of total revenue of Rs.519.08 Lakhs and Rs. 2050.40 Lakhs, total net profit of Rs.273.13 Lakhs and Rs.1103.96 Lakhs and total comprehensive income of Rs.280.98 Lakhs and Rs.1127.51 Lakhs for the quarter ended December 31, 2025 and Year to Date April 1, 2025 to December 31, 2025 and as considered in the statement. This financial result has been reviewed by other auditor, whose results has been furnished to us by the management. Our conclusion in so far as it relates to the amount and disclosures included in respect of this subsidiary and associate is based solely on the report of the other auditor and procedure performed by us as stated in paragraph 3 above.

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



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

*Utsav Saraf*

**Utsav Saraf**  
**Partner**  
**Membership No. 306932**  
**UDIN:26306932RQICPV3183**

**Place: Kolkata**

**Dated: February 06, 2026**

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

## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025

(Rs. in Lakhs except for EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025 (Unaudited) (Refer Note 9)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
	<b>Revenue from operations</b>						
(i)	Interest Income	20.05	19.97	18.99	60.18	57.12	75.71
(ii)	Dividend Income	1.37	86.11	-	87.48	30.38	30.38
(iii)	Net gain on fair value changes	421.97	(768.52)	117.22	1,622.20	1,771.27	2,142.40
(iv)	Sale of products	34,004.45	30,647.48	27,908.22	92,435.35	80,373.89	108,498.21
(v)	Sale of services	125.86	147.02	73.41	343.37	244.21	313.08
(vi)	Other financial income	-	-	11.21	-	34.54	35.68
<b>I</b>	<b>Total Revenue from Operations</b>	<b>34,573.70</b>	<b>30,132.06</b>	<b>28,129.05</b>	<b>94,548.58</b>	<b>82,511.41</b>	<b>111,095.46</b>
<b>II</b>	<b>Other Income</b>	<b>1,361.63</b>	<b>551.31</b>	<b>(1,182.96)</b>	<b>4,451.12</b>	<b>3,821.31</b>	<b>5,984.05</b>
<b>III</b>	<b>Total Income (I+II)</b>	<b>35,935.33</b>	<b>30,683.37</b>	<b>26,946.09</b>	<b>98,999.70</b>	<b>86,332.72</b>	<b>117,079.51</b>
	<b>Expenses</b>						
(i)	Finance costs	16.96	3.79	5.01	29.35	20.42	21.72
(ii)	Cost of materials consumed	15.00	29.58	35.47	69.77	143.15	174.10
(iii)	Purchases of stock-in-trade	32,582.98	28,928.03	26,756.40	87,532.55	74,712.09	101,577.48
(iv)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,076.60)	(457.81)	(488.22)	(1,821.53)	356.22	(10.57)
(v)	Employee benefit expense	2,171.58	1,987.08	1,123.38	5,892.75	3,348.05	4,979.32
(vi)	Depreciation and amortisation expense	216.85	132.53	143.11	466.21	449.20	582.88
(vii)	Other Expenses	1,916.69	1,907.28	3,071.81	5,567.18	7,035.32	9,977.77
<b>IV</b>	<b>Total Expenses</b>	<b>35,843.46</b>	<b>32,530.48</b>	<b>30,646.96</b>	<b>97,736.28</b>	<b>86,064.45</b>	<b>117,302.70</b>
<b>V</b>	<b>Profit/(Loss) before exceptional items, tax and share of profit/(loss) of associate (III - IV)</b>	<b>91.87</b>	<b>(1,847.11)</b>	<b>(3,700.87)</b>	<b>1,263.42</b>	<b>268.27</b>	<b>(223.19)</b>
<b>VI</b>	<b>Exceptional Items [Refer Note 3]</b>	<b>-</b>	<b>(16.61)</b>	<b>(223.32)</b>	<b>(16.61)</b>	<b>(19,090.91)</b>	<b>(19,062.91)</b>
<b>VII</b>	<b>Profit/(Loss) before tax and share of profit/(loss) of associate (V + VI)</b>	<b>91.87</b>	<b>(1,863.72)</b>	<b>(3,924.19)</b>	<b>1,246.81</b>	<b>(18,822.64)</b>	<b>(19,286.10)</b>
<b>VIII</b>	<b>Tax expense</b>						
(i)	Current tax	9.99	17.20	1,519.82	58.34	1,552.47	940.65
(ii)	Deferred tax expense / (credit)	40.23	(336.99)	(1,441.50)	31.54	(6,344.01)	(7,425.31)
(iii)	Short/(excess) Provision for Tax relating to earlier year	4.78	-	0.01	4.78	0.01	(527.54)
	<b>Total</b>	<b>55.00</b>	<b>(319.79)</b>	<b>78.33</b>	<b>94.66</b>	<b>(4,791.53)</b>	<b>(7,012.20)</b>
<b>IX</b>	<b>Net Profit/(Loss) after tax and before share of profit/(loss) of associate (VII - VIII)</b>	<b>36.87</b>	<b>(1,543.93)</b>	<b>(4,002.52)</b>	<b>1,152.15</b>	<b>(14,031.11)</b>	<b>(12,273.90)</b>
<b>X</b>	<b>Share of Profit/(Loss) of Associate accounted for using equity method (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>223.34</b>	<b>-</b>	<b>(1,080.40)</b>	<b>(1,080.40)</b>
<b>XI</b>	<b>Net Profit/(Loss) after tax and share of profit/(loss) of associate (IX + X)</b>	<b>36.87</b>	<b>(1,543.93)</b>	<b>(3,779.18)</b>	<b>1,152.15</b>	<b>(15,111.51)</b>	<b>(13,354.30)</b>
<b>XII</b>	<b>Other Comprehensive Income/ (Loss)</b>						
(i)	(a) Items that will be not reclassified subsequently to profit or loss	17.31	48.59	9.08	90.02	27.82	(67.18)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(3.07)	(15.76)	(0.19)	(18.65)	(0.58)	22.38
	Sub Total (i)	14.24	32.83	8.89	71.37	27.24	(44.80)
(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)	-	-	-	-	-	-
	<b>Other Comprehensive Income/ (Loss) (i+ii)</b>	<b>14.24</b>	<b>32.83</b>	<b>8.89</b>	<b>71.37</b>	<b>27.24</b>	<b>(44.80)</b>
<b>XIII</b>	<b>Total Comprehensive Income/ (Loss) (XI + XII)</b>	<b>51.11</b>	<b>(1,511.10)</b>	<b>(3,770.29)</b>	<b>1,223.52</b>	<b>(15,084.27)</b>	<b>(13,399.10)</b>
<b>XIV</b>	<b>Profit/ (Loss) for the year attributable to</b>						
(i)	Owner of the company	112.97	(1,269.42)	(2,693.57)	1,234.72	(10,483.91)	(9,116.71)
(ii)	Non-Controlling Interests	(76.10)	(274.51)	(1,085.61)	(82.57)	(4,627.60)	(4,237.59)
<b>XV</b>	<b>Other Comprehensive Income/ (Loss) for the period attributable to</b>						
(i)	Owners of the company	10.05	23.42	6.65	50.66	20.30	(32.81)
(ii)	Non-Controlling Interests	4.19	9.41	2.24	20.71	6.94	(11.99)
<b>XVI</b>	<b>Total Comprehensive Income/ (Loss) for the period attributable to</b>						
(i)	Owners of the company	123.02	(1,246.00)	(2,686.92)	1,285.38	(10,463.61)	(9,149.52)
(ii)	Non-Controlling Interests	(71.91)	(265.10)	(1,083.37)	(61.86)	(4,620.66)	(4,249.58)
<b>XVII</b>	<b>Paid-up equity share capital (face value of Rs. 10/- each)</b>	<b>3,181.05</b>	<b>3,181.05</b>	<b>3,181.05</b>	<b>3,181.05</b>	<b>3,181.05</b>	<b>3,181.05</b>
<b>XVIII</b>	<b>Other Equity (excluding Revaluation Reserves)</b>						<b>63,806.05</b>
<b>XIX</b>	<b>Earnings per Share</b>						
	Basic	0.35*	(3.99)*	(8.47)*	3.88*	(32.96)*	(28.66)
	Diluted	0.35*	(3.99)*	(8.47)*	3.88*	(32.96)*	(28.66)

\* Not annualised



# Sastasundar Ventures Limited

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## Segment wise Revenue, Results, Asset and Liabilities for the Quarter and Nine Month ended December 31 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2025 (Unaudited) (Refer Note 9)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
<b>1</b>	<b>Segment Revenue</b>						
(a)	Financial Services	443.39	(662.45)	147.34	1,769.86	1,893.23	2,284.16
(b)	Healthcare Network	34,130.31	30,794.51	27,981.71	92,778.72	80,618.18	108,811.30
	<b>Total</b>	<b>34,573.70</b>	<b>30,132.06</b>	<b>28,129.05</b>	<b>94,548.58</b>	<b>82,511.41</b>	<b>111,095.46</b>
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>34,573.70</b>	<b>30,132.06</b>	<b>28,129.05</b>	<b>94,548.58</b>	<b>82,511.41</b>	<b>111,095.46</b>
<b>2</b>	<b>Segment Results</b>						
	<b>Profit / (Loss) before Finance Costs and Tax</b>						
(a)	Financial Services	357.21	(735.35)	96.41	1,571.45	1,695.33	2,053.05
(b)	Healthcare Network	(1,494.75)	(1,545.34)	(2,765.16)	(4,348.86)	(24,037.03)	(25,931.37)
	<b>Total</b>	<b>(1,137.54)</b>	<b>(2,280.69)</b>	<b>(2,668.75)</b>	<b>(2,777.41)</b>	<b>(22,341.70)</b>	<b>(23,878.32)</b>
	Less:						
	Finance Costs	16.96	3.79	5.01	29.35	20.42	21.72
	Other unallocable expenditure net of unallocable (income)	(1,246.37)	(420.76)	1,250.43	(4,053.57)	(3,539.48)	(4,613.94)
	<b>Profit / (Loss) before tax</b>	<b>91.87</b>	<b>(1,863.72)</b>	<b>(3,924.19)</b>	<b>1,246.81</b>	<b>(18,822.64)</b>	<b>(19,286.10)</b>
<b>3</b>	<b>Segment Assets</b>						
(a)	Financial Services	12,183.37	11,792.02	8,209.10	12,183.37	8,209.10	10,146.80
(b)	Healthcare Network	70,386.82	84,469.06	81,209.73	70,386.82	81,209.73	82,490.70
(c)	Unallocated	4,666.94	4,539.95	6,454.17	4,666.94	6,454.17	4,799.64
	<b>Total</b>	<b>87,237.13</b>	<b>100,801.03</b>	<b>95,873.00</b>	<b>87,237.13</b>	<b>95,873.00</b>	<b>97,437.14</b>
<b>4</b>	<b>Segment Liabilities</b>						
(a)	Financial Services	620.10	590.06	557.62	620.10	557.62	451.81
(b)	Healthcare Network	8,699.23	12,405.86	9,756.31	8,699.23	9,756.31	10,398.70
(c)	Unallocated	240.79	179.21	125.05	240.79	125.05	133.14
	<b>Total</b>	<b>9,560.12</b>	<b>13,175.13</b>	<b>10,438.98</b>	<b>9,560.12</b>	<b>10,438.98</b>	<b>10,983.65</b>



# 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

## Notes:

1 The above Unaudited Consolidated Financial Results for the quarter and nine month ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on February 06, 2026. The Limited Review for the quarter and nine month ended December 31, 2025 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, food processing and marketing of healthcare and OTC products through e-commerce portal and diagnostic services which consist of pathological / radiological investigations.

3 **Exceptional Items represent the gain/ (loss) on following transaction/ event:**

(a) 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 and nine month ended December 31, 2024. During the current year, following a further evaluation and reassessment, an additional impairment loss of Rs. 16.61 Lakhs was recognized as an Exceptional items in accordance with Ind AS 36 for the nine month ended December 31, 2025.

(b) 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 item" including Rs. 100.00 Lakhs for the nine month ended December 31, 2024.

(c) 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 and nine month ended December 31, 2024 including Rs. 223.32 Lakhs of earlier quarter December, 2024.

4 The shareholders of Sastasundar Healthbuddy Limited ("SHBL"), a material subsidiary of Sastasundar Ventures Limited ("the company"), in its Extra-Ordinary General Meeting held on September 30, 2025 have approved the buy-back of not exceeding 20,27,534 (Twenty Lakh Twenty Seven Thousand Five Hundred Thirty Four) fully paid-up equity shares (representing 8.55% of the total number of shares in the paid up equity share capital of SHBL) of Rs. 10/- each, at a price of around Rs. 493.21/- (Rupees Four Hundred Ninety Three and Twenty One paise) per share aggregating to a consideration not exceeding Rs. 10,000.00 Lakhs .

Pursuant to the said Buy Back offer, SHBL has accepted 20,27,534 equity shares tendered by Mitsubishi Corporation on November 11, 2025 and SHBL had paid the consideration of Rs. 10,000.00 Lakhs within the statutory time line.

Consequently, the Company's shareholding in SHBL has increased from 72.14% to 78.89%.

5 During the year ended March 31, 2025, the subsidiary of the Company, Sastasundar Healthbuddy Limited, has entered into an agreement to dispose of its subsidiary, Happymate Foods Limited, and accordingly classified the investment in the said entity as Asset Held for Sale in accordance with Ind AS 105 – Non-current Assets Held for Sale and Discontinued Operations.

On May 30, 2025, the sale of Happymate Foods Limited was completed, and the entity ceased to be a subsidiary of Sastasundar Healthbuddy Limited with effect from that date.

6 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.

7 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, parent company of the Genu Path Labs Limited has assured its continued financial support to implement the revised strategies aimed at reviving and strengthening the business.

8 Genu Path Labs Limited, a step-down subsidiary, has filed a petition on April 30, 2025, with the Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench, seeking approval for the reduction of share capital under Section 66 of the Companies Act, 2013.

Pursuant to the Scheme of Arrangement submitted to the NCLT, it is proposed that the face value of each equity share be reduced from Rs. 10.00 (Rupees Ten) to Rs. 1.00 (Rupee One) per share.

The effect of the said scheme in share capital, securities premium, and retained earnings before and after the proposed reduction is as under:

(Rs. in Lakhs)

Particulars	Pre Reduction	Proposed Reduction	Post Reduction
Share Capital	1,975.00	(1,777.50)	197.50
Securities Premium	1,975.00	(1,975.00)	-
Retained Earnings	(3,892.75)	3,752.50	(140.25)

9 The figures for the quarter ended December 31, 2025 are the balancing figures between unaudited figures for the nine month ended December 31, 2025 and unaudited figures for the half yearly ended September 30, 2025.

10 Previous Period/ Year figures have been re-grouped / re-classified wherever necessary.

For Sastasundar Ventures Limited



Banwari Lal Mittal  
Chairman cum Managing Director  
DIN : 00365809

Date : February 06, 2026  
Place : Kolkata

