

Be Swasth Healthcare Limited						
(Formerly known as Ujala Commercials Limited)						
CIN: L93000DL1985PLC021397						
Regd. Office: A-6/343B, Paschim Vihar, New Delhi-110063						
Ph. No: 011-49879687/ Email Id: cs@be-swasth.com, Website: www.ujalacom.in						
Statement of Audited Financial Results for the Quarter/Year ended as on 31st March, 2021						
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations					
II	Other Operating Income	2.25	2.25	2.25	9.00	9.00
III	Total Income from operations (net) (I+II)	2.25	2.25	2.25	9.00	9.00
IV	Expenses					
	(a) Cost of raw materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expenses	2.06	1.79	0.99	6.02	2.99
	(e) Finance Cost	0.00	0.00	0.00	0.02	0.01
	(f) Depreciation and amortisation expense	0.26	0.26	0.36	1.04	1.46
	(g) Audit fees	0.25	-	0.25	0.25	0.25
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.72	1.31	20.25	5.13	21.58
	Total Expenses	3.30	3.36	21.86	12.46	26.29
V	Profit/ (Loss) Before Exceptional and	(1.05)	(1.11)	(19.61)	(3.46)	(17.29)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before extraordinary items and Tax (V-VI)	(1.05)	(1.11)	(19.61)	(3.46)	(17.29)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	(1.05)	(1.11)	(19.61)	(3.46)	(17.29)
X	Tax Expenses					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	(1.10)	(4.67)
XI	Profit (Loss) for the period from continuing operations (IX-X)	(1.05)	(1.11)	-19.61	(4.56)	(21.96)
XII	Net Profit/ (Loss) from discontinuing operation (before Tax)	(1.05)	(1.11)	-19.61	(4.56)	(21.96)
XIII	Tax Expense of discontinuing operations	(1.05)	(1.11)	-19.61	(4.56)	(21.96)
XIV	Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)	-	-	-	-	-
XV	Net Profit/ (Loss) for the Period (XI+XIV)	(1.05)	(1.11)	(19.61)	(4.56)	(21.96)
XVI	Share of profit / (loss) of associates	-	-	-	-	-
XVII	Share of profit / (loss) of Minority	-	-	-	-	-
XVIII	Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	(1.05)	(1.11)	(19.61)	(4.56)	(21.96)
XIX	Other Comprehensive Income	-	-	-	-	-
XX	Total Comprehensive Income for the period (XVIII+XIX)	(1.05)	(1.11)	(19.61)	(4.56)	(21.96)
XVII	Paid-up equity share capital (Face value of Rs.10/- per share)	111.90	111.90	111.90	111.90	111.90
XVIII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	13.19	35.07
XIX	Earning Per Share (before extraordinary)	(0.09)	(0.10)	(1.75)	(0.41)	(1.96)

- The Financial Results of the company has been prepared in accordance with the Indian Accounting Standard (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder. The Statement of Audited Financial results for the Quarter and year ended March 31, 2021 have been reviewed by the audit committee and approved by the Board of directors at their respective meeting held on June 15, 2021. There are no qualifications in the report issued by the auditors.
- There were no investor complaints pending during the quarter ended March 31, 2021
- As the Company is mainly operating in one reportable business segment, hence the disclosure requirements of Indian Accounting Standard (Ind AS-108) "Operating Segment" is not applicable.
- The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
- There is no need to provide any reconciliation as required by the circular dated July 05, 2016, since there is no change in the figures due to transit from the previous Indian GAAP to Ind-AS.
- Figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the current financial year.

For BE SWASTH HEALTHCARE LIMITED
(Formerly known as UJALA COMMERCIALS LIMITED)

Place: New Delhi
Date: 15.06.2021

Ganesh Ray
Director
DIN: 00463635

Be Swasth Healthcare Limited			
(Formerly known as Ujala Commercials Limited)			
CIN: L93000DL1985PLC021397			
Regd. Office:A-6/343B, Paschim Vihar, New Delhi-110063			
Ph. No: 011-49879687/ Email Id: cs@be-swasth.com, Website: www.ujalacom.in			
(In Lakhs)			
STATEMENT OF ASSETS AND LIABILITIES FOR MARCH 31, 2021			
	Particulars	Current Year Ended	Previous Year Ended
		(Audited)	(Audited)
		31.03.2021	31.03.2020
	ASSETS		
A	Non-current assets		
	(a) Property, Plant and Equipment	8.63	3.57
	(b) Financial Assets		
	(i) Investments		
	(ii) Loans		
	(iii) Other Financial Assets		
	(c) Other Non Current Assets	-	
	(d) Deferred Tax Assets		
B	Current assets		
	(a) Financial Assets		
	(i) Loans	127.00	118.00
	(ii) Cash and cash equivalents	1.32	0.12
	(iii) Other Bank Balances		
	(iv) Trade Receivables	12.91	12.91
	(v) Inventories		
	(vi) Other Financial Assets		
	(b) Other Current Assets	3.45	3.45
	(c) Current Tax Assets		
	Total Assets	153.31	138.05
	EQUITY & LIABILITY		
A	Equity		
	(a) Equity Share Capital	111.90	111.90
	(b) Other Equity	8.64	13.19
	Total Equity	120.54	125.09
B	Liabilities		
	Non-Current liabilities		
	(a) Financial Liabilities		
	(b) Deferred Tax Liabilities	2.56	1.46
	Current liabilities		
	(a) Financial Liabilities		
	(i) Loans		
	(ii) Trade Payables	29.65	10.12
	(iii) Other Current Financial Liabilities	0.56	1.37
	(b) Other Current Liabilities	-	-
	(c) Current Tax Liabilities	-	-
	Total Liabilities	32.78	12.96
	Total Equity & Liabilities	153.31	138.05

For BE SWASTH HEALTHCARE LIMITED
(Formerly known as UJALA COMMERCIALS LIMITED)

Place: New Delhi
Date: 15.06.2021

Ganesh Ray
Director
DIN: 00463635

Be Swasth Healthcare Limited
(Formerly known as Ujala Commercials Limited)
CIN: L93000DL1985PLC021397
Regd. Office: A-6/343B, Paschim Vihar, New Delhi-110063

Email Id: cs@be-swasth.com, Website: www.ujalacom.in. Ph. 011-49879687

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED MARCH, 2021 (INDIRECT METHOD)

Particulars	YEAR ENDED 31.03.2021	YEAR ENDED 31.03.2020
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	(3.46)	(17.29)
Add: Adjustment For	-	-
Depreciation	1.04	1.46
Misc. Expenditure w/o	-	-
Finance Cost	0.02	0.01
Interest Income	-	-
Reversal of Other Provisions	-	-
Reversal of Provision for Tax	-	0.08
Operatine Profit Before Working Capital Change	(2.40)	(15.74)
Adjustment For		
(Increase)/decrease in Loans & Advances	(9.00)	-
(Increase)/decrease in Sundry Debtors	-	18.96
Increase/(decrease) in Current Liabilities	18.72	(3.36)
(Increase)/decrease in Other Current Assets	-	0.03
Cash Generated from Operation	9.72	15.63
Less: Direct Tax	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	7.32	(0.11)
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Asset Purchase	(6.10)	-
NET CASH FROM INVESTING ACTIVITIES (B)	(6.10)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Loan	-	-
Finance Cost	(0.02)	(0.01)
NET CASH FROM FINANCING ACTIVITIES (C)	(0.02)	(0.01)
Net Changes in Cash & Cash Equivalents (A+B+C)	1.20	(0.12)
Opening balance of Cash & Cash Equivalents	0.12	0.24
Closing Balance of Cash & Cash Equivalents	(1.32)	(0.12)
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	(1.20)	0.12

For BE SWASTH HEALTHCARE LIMITED
(Formerly known as UJALA COMMERCIALS LIMITED)

Place: New Delhi
Date: 15.06.2021

Ganesh Ray
Director
DIN: 00463635