



BE SWASTH HEALTHCARE LIMITED

(Formerly Known As Ujala Commercials Limited)

CIN: L93000DL1985PLC021397

February 10, 2022

To,

The Head - Listing & Compliance

Metropolitan Stock Exchange of India Ltd. (MSEI)
Vibgyor Towers, 4th Floor,
Plot No. C-62, G-Block,
Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400098

ISIN : INE288U01011

**Sub: SUBMISSION OF UN-AUDITED FINANCIAL RESULTS UNDER REGULATION 33 OF SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Dear Sir/Ma'am,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) 2015, please find enclosed **Un-Audited Financial Results for the Quarter and nine months ended on December 31, 2021** along with Limited Review Report thereon approved by Board of Directors in their meeting held on February 10, 2022.

This is for your information and Records.

Thanking You,

**For Be Swasth Healthcare Limited
(Formerly known as Ujala Commercials Limited)**


For BE SWASTH HEALTHCARE LIMITED


Poorti Goel


Company Secretary

(Company Secretary & Compliance Officer)

Encl:-as above

 Regd. off.- A-6/343B,
Paschim Vihar, New Delhi-110063

 011-49879687

 cs@be-swasth.com

 www.ujalacom.in

Be Swasth Healthcare Limited							
(Formerly known as Ujala Commercials Limited)							
CIN: L93000DL1985PLC021397							
Regd. Office: A-6/343B, 1st Floor, Paschim Vihar, New Delhi-110063							
Email Id: cs@be-swasth.com, Website: www.be-swasth.com/www.be-swasth.in, Ph: 011-49879687							
Statement of Un-audited Financial Results for the Quarter and Nine Months ended on 31st December 2021							
S. No.	Particulars	Quarter Ended			Nine Months ended		(In Lakhs)
		31-Dec-21 Un-Audited	30-Sep-21 Un-Audited	31-Dec-20 Un-Audited	31-Dec-21 Un-Audited	31-Dec-20 Un-Audited	Year ended 31-Mar-21 Audited
I	Revenue from operations	0.00	0.01	-	0.01	-	-
II	Other Income	2.25	2.25	2.25	6.75	6.75	9.00
III	Total Revenue from operations (net) (I+II)	2.25	2.26	2.25	6.76	6.75	9.00
IV	Expenses						
	(a) Cost of 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	6.09	5.78	1.79	15.16	3.96	6.02
	(e) Finance Costs	-	-	0.00	-	0.02	0.02
	(f) Depreciation and amortisation expense	0.18	0.18	0.26	0.55	0.78	1.04
	(g) Audit Expenses	-	-	0.15	-	0.15	0.25
	(h) Other expenses	1.24	1.88	1.17	4.24	4.26	5.13
	Total Expenses	7.51	7.84	3.36	19.95	9.16	12.46
V	Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)	(5.26)	(5.58)	(1.11)	(13.19)	(2.41)	(3.46)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before extraordinary Items and Tax (V-VI)	(5.26)	(5.58)	(1.11)	(13.19)	(2.41)	(3.46)
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	(5.26)	(5.58)	(1.11)	(13.19)	(2.41)	(3.46)
X	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	(1.10)
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	(5.26)	(5.58)	(1.11)	(13.19)	(2.41)	(4.56)
XII	Net Profit/ (Loss) from discontinuing operation (before Tax)	-	-	-	-	-	-
XIII	Tax Expense of discontinuing	-	-	-	-	-	-
XIV	Net Profit/ (Loss) from discontinuing operation after Tax (XII-XIII)	-	-	-	-	-	-
XV	Net Profit/ (Loss) for the Period (XI+XIV)	(5.26)	(5.58)	(1.11)	(13.19)	(2.41)	(4.56)
XVI	Share of profit / (loss) of associates	-	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-	-
XVIII	Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates	(5.26)	(5.58)	(1.11)	(13.19)	(2.41)	(4.56)
XIX	Other Comprehensive Income	-	-	-	-	-	-
XX	Total Comprehensive Income for the period (XVIII+XIX)	(5.26)	(5.58)	(1.11)	(13.19)	(2.41)	(4.56)
XXI	Paid-up equity share capital (Face value of Rs.10/- per share)	111.90	111.90	111.90	111.90	111.90	111.90
XXII	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	13.19
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)	(0.47)	(0.50)	(0.10)	(1.18)	(0.22)	(0.41)
	A) Basic						
	B) Diluted						

Notes:

- The Un-audited Financial Results of the Company has been prepared in accordance with the Indian Accounting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The Un-audited Financial Results were subject to limited review by the Statutory Auditors, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 10, 2022. There are no qualifications in the report issued by the Auditors and the same is being filed with the Metropolitan Stock Exchange of India Limited (MSE).
- 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.
- There were no investor complaints pending during the quarter and Nine months ended December 31, 2021
- The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- 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.

Place: New Delhi
Date: 10.02.2022

For and on Behalf of
Be Swasth Healthcare Limited

For BE SWASTH HEALTHCARE LIMITED

Ganesh Ray
Director
DIN: 00463635

Director

P V R N & COMPANY
CHARTERED ACCOUNTANTS

6772/2, Block 10B, Sparda Bhawan , D.B Gupta Road, Dev Nagar,
Karol Bagh, New Delhi - 110005
Ph: - 01169115605
E - mail: pvrn_co@yahoo.co.in

Limited Review Report for the Quarter and Nine months ended on December 31, 2021 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Be Swasth Healthcare Limited
(Formerly known as Ujala Commercials Limited)
A-6/343B, 1st Floor, Janta Flats,
Paschim Vihar 110063

We have reviewed the unaudited financial results of "Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited) (the "Company") for the quarter and nine months ended December 31, 2021, which are included in the accompanying 'Statement of un-audited financial results for the quarter and Nine Months ended December 31, 2021' together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on statement based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PVR-N & Co.
Chartered Accountants
(FRN: 004062N)



Pradeep Kumar Jindal
Partner
(M. No. 082646)

UDIN No.22082646ABFPIB1871

Place: New Delhi
Date: February 10, 2022