



BE SWASTH HEALTHCARE LIMITED

(Formerly Known As Ujala Commercials Limited)

CIN: L93000DL1985PLC021397

October 28, 2021

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 half year ended September 30, 2021** along with Limited Review Report thereon approved by Board of Directors in their meeting held on October 28, 2021.

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 & Compliance Officer)

Company Secretary

Encl:-as above

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

 011-49879687



cs@be-swasth.com



www.ujalacom.in

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 Half Year ended on September 30, 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 New delhi 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 half year ended September 30, 2021, which are included in the accompanying '**Statement of un-audited financial results for the quarter and half year ended September 30, 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.

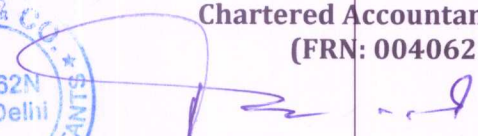
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.

Place: New Delhi
Date: October 28, 2021



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


Pradeep Kumar Jindal
Partner
(M. No. 082646)

UDIN No. 21082646AAAAHQ9110

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Statement of Un-audited Financial Results for the Quarter and Half year ended on 30th September 2021							
S. No.	Particulars	Quarter Ended			Half year ended		(In Lakhs)
		30-Sep-21*	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	31-Mar-21 Audited
I	Revenue from operations	-	-	-	-	-	-
II	Other Income	2.26	2.25	2.25	4.51	4.50	9.00
III	Total Revenue from operations (net) (I+II)	2.26	2.25	2.25	4.51	4.50	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 expense	5.78	3.30	1.43	9.08	2.18	6.02
	(e) Finance Costs	-	-	0.00	0.00	0.02	0.02
	(f) Depreciation and amortisation expense	0.18	0.18	0.26	0.37	0.52	1.04
	(g) Audit Expenses	-	-	-	-	-	0.25
	(h) Other expenses	1.88	1.12	2.26	3.00	3.09	5.13
	Total Expenses	7.84	4.60	3.94	12.44	5.80	12.46
V	Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)	(5.58)	(2.35)	(1.69)	(7.93)	(1.30)	(3.46)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before extraordinary items and Tax (V-VI)	(5.58)	(2.35)	(1.69)	(7.93)	(1.30)	(3.46)
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	(5.58)	(2.35)	(1.69)	(7.93)	(1.30)	(3.46)
X	Tax Expenses						
	- Current Tax	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	(1.10)
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	(5.58)	(2.35)	(1.69)	(7.93)	(1.30)	(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)	(5.58)	(2.35)	(1.69)	(7.93)	(1.30)	(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	(5.58)	(2.35)	(1.69)	(7.93)	(1.30)	(4.56)
XIX	Other Comprehensive Income	-	-	-	-	-	-
XX	Total Comprehensive Income for the period (XVIII+XIX)	(5.58)	(2.35)	(1.69)	(7.93)	(1.30)	(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)	(0.50)	(0.21)	(0.15)	(0.71)	(0.12)	(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 above Un-audited Financial Results were subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 28, 2021. 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 half year ended September 30, 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: 28th October 2021

For and on Behalf of
Be Swasth Healthcare Limited

Ganesh Ray
Director

DIN: 00463635



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 (In Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
	Particulars	Half Year Ended 30.09.2021 (Un-Audited)	Year Ended 31.03.2021 (Audited)
	ASSETS		
A	Non-current assets		
	(a) Property, Plant and Equipment	8.95	8.63
	(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	125.50	127.00
	(ii) Cash and cash equivalents	7.56	1.32
	(iii) Other Bank Balances	-	-
	(iv) Trade Receivables	-	-
	(v) Inventories	12.91	12.91
	(vi) Other Financial Assets	-	-
	(b) Other Current Assets	3.50	3.45
	(c) Current Tax Assets	-	-
	Total Assets	158.42	153.31
	EQUITY & LIABILITY		
A	Equity		
	(a) Equity Share Capital	111.90	111.90
	(b) Other Equity	0.70	8.64
	Total Equity	112.60	120.54
B	Liabilities		
	Non-Current liabilities		
	(a) Financial Liabilities	-	-
	(b) Deferred Tax Liabilities	2.56	2.56
	Current liabilities		
	(a) Financial Liabilities		
	(i) Loans		
	(ii) Trade Payables		
	(iii) Other Current Financial Liabilities	42.00	29.65
	(b) Other Current Liabilities	1.25	0.56
	(c) Current Tax Liabilities	-	-
	Total Liabilities	45.81	32.77
	Total Equity & Liabilities	158.42	153.31

Place: New Delhi
 Date: 28th October 2021

For and on Behalf of
 Be Swasth Healthcare Limited

Ganesh Ray
 Director

DIN: 00463635



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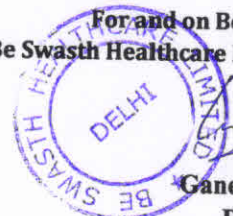
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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER, 2021 (INDIRECT METHOD)

Particulars	HALF YEAR ENDED 30.09.2021	YEAR ENDED 31.03.2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	(7.93)	(3.46)
Add: Adjustment For		
Depreciation	0.37	1.04
Misc. Expenditure w/o	-	-
Finance Cost	0.00	0.02
Operatine Profit Before Working Capital Change	(7.56)	(2.40)
Adjustment For		
(Increase)/decrease in Loans & Advances	1.50	(9.00)
(Increase)/decrease in Sundry Debtors	-	-
Increase/(decrease) in Current Liabilities	13.04	18.72
(Increase)/decrease in Other Current Assets	(0.05)	-
Cash Generated from Operation	14.48	9.72
Less: Direct Tax	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	6.92	7.32
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchased	(0.68)	(6.10)
NET CASH FROM INVESTING ACTIVITIES (B)	(0.68)	(6.10)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Loan	-	-
Finance Cost	(0.00)	(0.02)
NET CASH FROM FINANCING ACTIVITIES (C)	(0.00)	(0.02)
Net Changes in Cash & Cash Equivalents (A+B+C)	6.24	1.20
Opening balance of Cash & Cash Equivalents	1.32	0.12
Closing Balance of Cash & Cash Equivalents	(7.56)	(1.32)
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	(6.24)	(1.20)

For and on Behalf of
Be Swasth Healthcare Limited



Ganesh Ray
Director

DIN: 00463635

Place: New Delhi

Date: 28th October 2021