

BE SWASTH HEALTHCARE LIMITED

(Formerly Known As Ujala Commercials Limited) CIN: L93000DL1985PLC021397

Date: 29/05/2023

To

The Head - Listing & Compliance

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

ISIN - INE288U01011

Sub: Outcome of the Meeting

Dear Sir/Ma'am.

Pursuant to the Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company has, at its meeting held today i.e. May 29, 2023, at 11:00 A.M. and concluded at 06:20 P.M. inter- alia, transacted and approved the following businesses:

- 1. Audited Financial Results of the Company for the quarter and Year ended March 31, 2023.
- 2. Declaration on unmodified opinion on the Auditor's Report with respect to the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2023.
- 3. Considered and Approved Independent Auditor's Report, Balance Sheet, Profit and Loss and notes to accounts for the Financial Year ended March 31, 2023.
- 4. Appointment of M/s Chandni Singla & Associates, Chartered Accountants as Internal Auditor of the Company for the Financial Year 2023-24.
- 5. Change in Regd. Office of the company from A-6/130B, First Floor, Paschim Vihar, New Delhi-110063 to 487/63, 1st Floor, National Market, Peeragarhi, New Delhi-110087.

We request you to take the above on record.

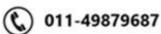
For and on behalf of **Be Swasth Healthcare Limited**

PRANSHU PODDAR

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Date: 2023.05.29 18:22:41 +05'30'









BE SWASTH HEALTHCARE LIMITED

(Formerly Known As Ujala Commercials Limited)
CIN: L93000DL1985PLC021397

To Date: 29/05/2023

The Head - Listing & Compliance

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

ISIN - INE288U01011

SUB: Non-Applicability of Regulation 32 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that there has been no deviation(s) or variation(s) in the use of the public issue proceeds raised from the Initial Public Issue (IPO).

We further submit & state that the IPO proceeds has been utilized for the purpose(s) as stated in the prospectus. Hence, the statement of deviation(s) or variation(s) is not applicable to the Company.

We request you to kindly take note of this information on your record and acknowledge.

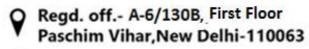
Thanking You,

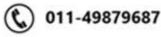
PODDAR

For and on behalf of
Be Swasth Healthcare Limited
(Formerly known as Ujala Commercials Limited)
PRANSHU

Digitally signed by PRANSHU
PODDAR

Date: 2023.05.29 18:23:06 +05'30'









BE SWASTH HEALTHCARE LIMITED

(Formerly Known As Ujala Commercials Limited)
CIN: L93000DL1985PLC021397

To Date: 29/05/2023

The Head - Listing & Compliance

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

ISIN - INE288U01011

SUB: Declaration pursuant to Regulation 33(3) (d) of the SEBI (LODR), 2015

Dear Sir/Ma'am,

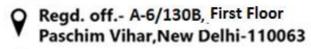
Declaration pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, we do hereby confirm that the statutory Auditors of the Company, **M/s PVRN & Co.**, Chartered Accountants (FRN: 004062N) have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the year ended March 31, 2023.

We request you to kindly take note of this information on your record and acknowledge.

Thanking You,

For and on behalf of Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited)

PRANSHU PODDAR Digitally signed by PRANSHU PODDAR Date: 2023.05.29 18:23:32 +05'30'







PVRN&CO. CHARTERED ACCOUNTANTS



2936/43, Beadon Pura, Saraswati Marg Karol Bagh, New Delhi-110005

Tel.: 011- 28723207, 28726055 E-mail: pvrn_co@yahoo.co.in

pvrn@pvrnco.com Website: www.pvrnco.com

Limited Review Report for the Quarter and Year ended on March 31, 2023 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 year ended March 31, 2023, which are included in the accompanying 'Statement of audited financial results for the quarter and years ended March 31, 2023' 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.23082646BGTTIV5017

Place: New Delhi Date: 29-05-2023 004062N

Be Swasth Healthcare Limited

CIN: L93000DL1985PLC021397

Regd. Office:A-6/130B, 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 Audited Financia	ar results for the Q	darter/ rear crided	as on s ist warding	2023	(Amount in Lacs
	Particulars					except EPS)
			Quarter Ended		Year ended	
S. No.		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		Audited	Un-Audited	Audited	Audited	Audited
ı	Revenue from operations	-	-	-	=	ii.
Ш	Other Income	2.25	6.75	2.26	25.11	9.02
III	Total Revenue from operations (net) (I+II)					
		2.25	6.75	2.26	25.11	9.02
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	4.16	5.55	6.17	20.94	21.40
	(e) Finance Costs	-	-	-	0.04	-
	(f) Depreciation and amortisation expense	0.15	0.15	0.20	0.59	0.76
	(g) Other expenses	1.46	1.43	1.53	6.67	5.76
	Total Expenses	5.76	7.13	7.90	28.24	27.91
V	Profit/ (Loss) Before Exceptional and	(3.51)	(0.38)	(5.63)	(3.13)	(18.89)
VI	Exceptional Items	-	-	-	-	-
VII	Profit/ (Loss) before extraordinary items and	(3.51)	(0.38)	(5.63)	(3.13)	(18.89)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	(3.51)	(0.38)	(5.63)	(3.13)	(18.89)
Χ	Tax Expenses					
	- Current Tax	-	-	-	-	-
	- Deferred Tax	-	-	-	(1.00)	(5.12)
ΧI	Profit/ (Loss) for the period from continuing	(3.51)	(0.38)	(5.63)	(4.13)	(24.01)
XII	Net Profit/ (Loss) from discontinuing	(3.51)	(0.38)	(5.63)	(4.13)	(24.01)
XIII	Tax Expense of discontinuing operations	-	-	-	-	-
XIV	Net Profit/ (Loss) from discontinuing	-	-	-	-	-
XV	Net Profit/ (Loss) for the Period (XI+XIV)	(3.51)	(0.38)	(5.63)	(4.13)	(24.01)
XVI	Share of profit / (loss) of associates	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-
XVIII	Net Profit/ (Loss) after taxes, minority interest	(3.51)	(0.38)	(5.63)	(4.13)	(24.01)
XIX	Other Comprehensive Income	-	-	-		-
XX	Total Comprehensive Income for the period	(3.51)	(0.38)	(5.63)	(4.13)	(24.01)
XXI	Paid-up equity share capital (Face value of Rs.10/-	111.90	111.90	111.90	111.90	111.90
XXII	Reserves excluding Revaluation Reserves as per	- 1	-	-	(19.49)	(15.37)
	Earning Per Share (of ₹ 10/- each) (not	İ				
XXIII	A) Basic					
	B) Diluted	(0.31)	(0.03)	(0.50)	(0.37)	(2.15)

Notes:

- The Audited Financial Results of the Company has been prepered in accordance with the Indian Accopunting Standard (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- The above audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29.05.2023. There are no qualifications in the report issued by the Auditors.
- 3 The Company does not have any Exceptional or Extraordinary items to report for the above period.
- The Previous Quarter ended figures have been re-grouped/re-arranged, whenever necessary to make them comparable. The figures for the Quarter ended 31st March, 2023/2022 are balancing figures between the Audited figures of full year and reviewed figures upto 31st December, 2022.
- $_{5}$ 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.
- 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.

For and on Behalf of Be Swasth Healthcare Limited

Place: New Delhi Date: 29.05.2023

Be Swasth Healthcare Limited

CIN: L93000DL1985PLC021397

Regd. Office: A-6/130B, 1st Floor, Paschim Vihar, New Delhi-110063

(In Lakhs)

	STATEMENT OF ASSET	'S AND LIABILITIES	Van Endad	
	Particulars	Year Ended 31.03.2023	Year Ended 31.03.2022	
	Tartenars	(Audited)	(Audited)	
	ASSETS			
A	Non-current assets			
	(a) Property, Plant and Equipment	11.84	12.44	
	(b) Financial Assets			
	(i) Investments	-	-	
	(ii) Loans	-	-	
	(iii) Other Financial Assets	-	-	
	(c) Other Non Current Assets	-	-	
	(d) Deferred Tax Assets	-	-	
	Sub-Total Non - Current Assets	11.84	12.44	
В	Current assets			
	(a) Financial Assets			
	(i) Loans	139.00	130.00	
	(ii) Cash and cash equivalents	1.61	1.90	
	(iii) Other Bank Balances	-	-	
	(iv) Trade Receivables	12.58	12.91	
	(v) Inventories		-	
	(vi) Other Financial Assets		-	
	(b) Other Current Assets	5.60	4.99	
	(c) Current Tax Assets	-	-	
	Sub-Total - Current Assets	158.79	149.79	
	Total Assets	170.63	162.24	
	EQUITY & LIABILITY			
A	Equity			
	(a)Equity Share Capital	111.90	111.90	
	(b) Other Equity	(19.50)	(15.37	
	\(\frac{1}{2}\)		•	
	Total Equity	92.40	96.53	
В	Liabilities			
	Non-Current liabilities			
	(a) Financial Liabilities	-	-	
	(b) Loans	-	-	
	(c) Deferred Tax Liabilities	8.68	7.68	
	Sub-Total Non - Current Liabilities	8.68	7.68	
	Current liabilities	5.65	.,,,	
	(a) Financial Liabilities			
	(i) Loans			
	(ii) Trade Payables	68.44	55.53	
	(iii) Other Current Financial Liabilities	1.11	2.50	
	(b) Other Current Liabilities	-	- 2.30	
	(c) Current Tax Liabilities	-		
	Sub-Total Current Liabilities	69.55	58.03	
	Total Liabilities	78.23	65.71	
	Total Liabilities	10.23	05./1	

For and on Behalf of Be Swasth Healthcare Limited

Place: New Delhi Date: 29.05.2023

Be Swasth Healthcare Limited

CIN: L93000DL1985PLC021397

Regd. Office: A-6/130B, 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

CASH FLOW STATEMENT FOR THE YEAR ENDED 2023 (INDIRECT METHOD)

Particulars	31.03.2023	31.03.2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation	(3.13)	(18.89)
Add: Adjustment For		
Depreciation	0.59	0.76
Finance Cost	0.04	0.00
Operatine Profit Before Working Capital Change	(2.50)	(18.13)
Adjustment For		
(Increase)/decrease in Loans & Advances	(9.00)	(3.00)
(Increase)/decrease in Sundry Debtors	0.33	-
Increase/(decrease) in Current Liabilities	11.52	26.27
(Increase)/decrease in Other Current Assets	(0.60)	-
(Increase)/decrease in Other Non Current Assets	-	-
Cash Generated from Operation	2.25	23.27
Less: Direct Tax	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	(0.25)	5.14
CASH FLOW FROM INVESTING ACTIVITIES	_	-
Fixed Asset Purchase	-	(4.56)
NET CASH FROM INVESTING ACTIVITIES (B)	-	(4.56)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Loan	-	=
Finance Cost	(0.04)	(0.00)
NET CASH FROM FINANCING ACTIVITIES (C)	(0.04)	(0.00)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(0.28)	0.57
Opening balance of Cash & Cash Equivalents	1.90	1.32
Closing Balance of Cash & Cash Equivalents	(1.61)	(1.90)
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT	0.28	(0.57)
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For and on Behalf of Be Swasth Healthcare Limited

Place: New Delhi
Pranshu Poddar
Date: 29.05.2023
Wholetime Director
DIN: 09203812