



# 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

Digitally signed by PRANSHU  
PODDAR  
Date: 2023.05.29 18:22:41 +05'30'

**Pranshu Poddar  
Wholtime Director  
DIN: 09203812**

 **Regd. off.- A-6/130B, First Floor  
Paschim Vihar, New Delhi-110063**

 **011-49879687**



**cs@be-swasth.com**



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Plot No. C-62, G - Block,  
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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,

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

PRANSHU


Digitally signed by PRANSHU


PODDAR

PODDAR

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

**Pranshu Poddar  
Wholetime Director  
DIN: 09203812**

 **Regd. off.- A-6/130B, First Floor  
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(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'

**Pranshu Poddar**  
**Wholetime Director**  
**DIN: 09203812**

 **Regd. off.- A-6/130B, First Floor**  
**Paschim Vihar, New Delhi-110063**

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**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, 1<sup>st</sup> 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.23082646BGTJTV5017

Place: New Delhi  
Date: 29-05-2023

<b>Be Swasth Healthcare Limited</b>						
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 Financial Results for the Quarter/Year ended as on 31st March, 2023						
S. No.	Particulars	Quarter Ended			Year ended	
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from operations	-	-	-	-	-
II	Other Income	2.25	6.75	2.26	25.11	9.02
III	<b>Total Revenue from operations (net) (I+II)</b>	<b>2.25</b>	<b>6.75</b>	<b>2.26</b>	<b>25.11</b>	<b>9.02</b>
IV	<b>Expenses</b>					
	(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
	<b>Total Expenses</b>	<b>5.76</b>	<b>7.13</b>	<b>7.90</b>	<b>28.24</b>	<b>27.91</b>
V	<b>Profit/ (Loss) Before Exceptional and</b>	<b>(3.51)</b>	<b>(0.38)</b>	<b>(5.63)</b>	<b>(3.13)</b>	<b>(18.89)</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit/ (Loss) before extraordinary items and</b>	<b>(3.51)</b>	<b>(0.38)</b>	<b>(5.63)</b>	<b>(3.13)</b>	<b>(18.89)</b>
VIII	Extraordinary items	-	-	-	-	-
IX	<b>Profit/ (Loss) before Tax (VII-VIII)</b>	<b>(3.51)</b>	<b>(0.38)</b>	<b>(5.63)</b>	<b>(3.13)</b>	<b>(18.89)</b>
X	Tax Expenses					
	- Current Tax	-	-	-	-	-
	- Deferred Tax	-	-	-	(1.00)	(5.12)
XI	<b>Profit/ (Loss) for the period from continuing</b>	<b>(3.51)</b>	<b>(0.38)</b>	<b>(5.63)</b>	<b>(4.13)</b>	<b>(24.01)</b>
XII	<b>Net Profit/ (Loss) from discontinuing</b>	<b>(3.51)</b>	<b>(0.38)</b>	<b>(5.63)</b>	<b>(4.13)</b>	<b>(24.01)</b>
XIII	Tax Expense of discontinuing operations	-	-	-	-	-
XIV	<b>Net Profit/ (Loss) from discontinuing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Net Profit/ (Loss) for the Period (XI+XIV)</b>	<b>(3.51)</b>	<b>(0.38)</b>	<b>(5.63)</b>	<b>(4.13)</b>	<b>(24.01)</b>
XVI	Share of profit / (loss) of associates	-	-	-	-	-
XVII	Share of profit / (loss) of Minority Interest	-	-	-	-	-
XVIII	<b>Net Profit/ (Loss) after taxes,minority interest</b>	<b>(3.51)</b>	<b>(0.38)</b>	<b>(5.63)</b>	<b>(4.13)</b>	<b>(24.01)</b>
XIX	Other Comprehensive Income	-	-	-	-	-
XX	<b>Total Comprehensive Income for the period</b>	<b>(3.51)</b>	<b>(0.38)</b>	<b>(5.63)</b>	<b>(4.13)</b>	<b>(24.01)</b>
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	-	-	-	(19.49)	(15.37)
XXIII	Earning Per Share (of ₹ 10/- each) (not					
	A) Basic					
	B) Diluted	(0.31)	(0.03)	(0.50)	(0.37)	(2.15)

**Notes:**

- The 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 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.
- 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.
- 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

**Pranshu Poddar  
Wholetime Director  
DIN: 09203812**

**Be Swasth Healthcare Limited**

CIN: L93000DL1985PLC021397

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(In Lakhs)

<b>STATEMENT OF ASSETS AND LIABILITIES</b>			
	<b>Particulars</b>	<b>Year Ended 31.03.2023 (Audited)</b>	<b>Year Ended 31.03.2022 (Audited)</b>
	<b>ASSETS</b>		
A	<b>Non-current assets</b>		
	(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	-	-
	<b>Sub-Total Non - Current Assets</b>	<b>11.84</b>	<b>12.44</b>
B	<b>Current assets</b>		
	(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	-	-
	<b>Sub-Total - Current Assets</b>	<b>158.79</b>	<b>149.79</b>
	<b>Total Assets</b>	<b>170.63</b>	<b>162.24</b>
	<b>EQUITY &amp; LIABILITY</b>		
A	<b>Equity</b>		
	(a)Equity Share Capital	111.90	111.90
	(b) Other Equity	(19.50)	(15.37)
	<b>Total Equity</b>	<b>92.40</b>	<b>96.53</b>
B	<b>Liabilities</b>		
	<b>Non-Current liabilities</b>		
	(a) Financial Liabilities	-	-
	(b) Loans	-	-
	(c) Deferred Tax Liabilities	8.68	7.68
	<b>Sub-Total Non - Current Liabilities</b>	<b>8.68</b>	<b>7.68</b>
	<b>Current liabilities</b>		
	(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	-	-
	(c) Current Tax Liabilities	-	-
	<b>Sub-Total Current Liabilities</b>	<b>69.55</b>	<b>58.03</b>
	<b>Total Liabilities</b>	<b>78.23</b>	<b>65.71</b>
	<b>Total Equity &amp; Liabilities</b>	<b>170.63</b>	<b>162.24</b>

For and on Behalf of  
Be Swasth Healthcare LimitedPlace: New Delhi  
Date: 29.05.2023Pranshu Poddar  
Wholtime Director  
DIN: 09203812

**Be Swasth Healthcare Limited**

CIN: L93000DL1985PLC021397

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

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

Particulars	31.03.2023	31.03.2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Taxation	(3.13)	(18.89)
Add: Adjustment For		
Depreciation	0.59	0.76
Finance Cost	0.04	0.00
<b>Operatine Profit Before Working Capital Change</b>	<b>(2.50)</b>	<b>(18.13)</b>
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	-	-
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>(0.25)</b>	<b>5.14</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	-	-
Fixed Asset Purchase	-	(4.56)
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>-</b>	<b>(4.56)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Loan	-	-
Finance Cost	(0.04)	(0.00)
<b>NET CASH FROM FINANCING ACTIVITIES (C)</b>	<b>(0.04)</b>	<b>(0.00)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalentents (A+B+C)</b>	<b>(0.28)</b>	<b>0.57</b>
Opening balance of Cash & Cash Equivalentents	1.90	1.32
<b>Closing Balance of Cash &amp; Cash Equivalentents</b>	<b>(1.61)</b>	<b>(1.90)</b>
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT</b>	<b>0.28</b>	<b>(0.57)</b>

For and on Behalf of  
Be Swasth Healthcare Limited

Place: New Delhi

Date: 29.05.2023

Pranshu Poddar  
Wholetime Director  
DIN: 09203812