



BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

Date: 27th January, 2025

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 Board Meeting held on 27th January, 2025

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. Monday, January 27, 2025, at 11:30 A.M. and concluded at 05:40 P.M. inter- alia, transacted and approved the following businesses:

1. Un-audited Financial Results of the Company, duly reviewed by the Audit committee, along with Limited Review Report for the quarter and nine months ended December 31, 2024 (Copy of the same is enclosed).

We request you to take the above on record.

Thanking you.

Yours Faithfully,

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

AMIT KUMAR Digitally signed
by AMIT KUMAR
Date: 2025.01.28
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**Amit Kumar
Company Secretary
(ICSI Membership No. 32378)**

Encl:-as above



BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

To,

January 28, 2025

The Head - Listing & Compliances

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: 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 public issue proceeds raised from the Initial Public Issue (IPO), Further Public Issue (FPO), Right Issue, Preferential Issue, etc. during the reporting quarter and nine month ended on 31st December, 2024.

Hence, the statement of deviation(s) or variation(s) under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 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**

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by AMIT KUMAR
Date: 2025.01.28
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KUMAR

**Amit Kumar
Company Secretary
(ICSI Membership No. 32378)**



A N S K & Associates

CHARTERED ACCOUNTANTS

OFFICE : B-08, 705 ITL Tower, Netaji Subhash Place,

Pitampura, Delhi-110034

OFFICE NO. 011-46010089

EMAIL :amccorporateservices@gmail.com

Independent Auditor's Review Report on Quarterly and year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,

THE BOARD OF DIRECTORS
Be Swasth Healthcare Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Be Swasth Healthcare Limited (the "Company"), for the quarter ended December 31, 2024 and the year to date results for the period 1st April 2024 to 31 December 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Report" ("Ind AS 34"), prescribed under Section 193 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



A N S K & Associates

CHARTERED ACCOUNTANTS

OFFICE : B-08, 705 ITL Tower, Netaji Subhash Place,
Pitampura, Delhi-110034

OFFICE NO. 011-46010089

EMAIL :amccorporateservices@gmail.com

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matter

The Statement includes comparative financial results of the Company for the corresponding quarter and nine months ended December 31, 2023, which have been reviewed by the predecessor audit firm, where they have expressed an unmodified conclusion vide report dated February 10, 2024 .The Statement also includes financial results for the year ended March 31, 2024, which have been audited by the predecessor audit firm, where they have expressed an unmodified opinion vide report dated May 28, 2024.

Our conclusion is not modified in respect of this matter.

For A N S K & Associates

Chartered Accountants

Firm's Registration No. 026177N

AKHIL
MITTAL

Digitally signed by
AKHIL MITTAL
Date: 2025.01.27
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(CA Akhil Mittal)

Partner

M.No. 517856

Date: 27.01.2024

Place: New Delhi

UDIN: **25517856BMKXID8183**

Be Swasth Healthcare Limited							
(Formerly known as Ujala Commercials Limited)							
CIN: L93000DL1985PLC021397							
Reg. Office: 812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Shakur Pur I Block, North West Delhi, India, 110034							
Email Id: cs@be-swasth.com, Website: www.be-swasth.com/www.be-swasth.in, Ph: 011-46142960							
Statement of Un-audited Financial Results for the Quarter and nine months ended on 31st December 2024							
S. No.	Particulars	Quarter Ended			Nine months		(In Lakhs)
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	31-Mar-24
						Audited	
I	Revenue from operations	-	-	4.73	-	8.98	8.98
II	Other Income	2.25	2.25	2.25	6.75	14.84	21.00
III	Total Revenue from operations (net) (I+II)	2.25	2.25	6.98	6.75	23.82	29.98
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	2.38	2.24	6.31	5.52	11.67	16.76
	(e) Finance Costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	0.08	0.08	0.11	0.24	0.32	0.43
	(g) Other expenses	0.82	0.79	1.92	3.20	4.53	5.70
	Total Expenses	3.28	3.11	8.33	8.96	16.52	22.89
V	Profit/ (Loss) Before Exceptional and Extraordinary Items and Tax (III-IV)	(1.03)	(0.86)	(1.36)	(2.21)	7.29	7.09
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before extraordinary items and Tax (V-VI)	(1.03)	(0.86)	(1.36)	(2.21)	7.29	7.09
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit/ (Loss) before Tax (VII-VIII)	(1.03)	(0.86)	(1.36)	(2.21)	7.29	7.09
X	Tax Expenses						
	- Current Tax						1.78
	- Deferred Tax						0.18
XI	Profit/ (Loss) for the period from continuing operations (IX-X)	(1.03)	(0.86)	(1.36)	(2.21)	7.29	5.12
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)	(1.03)	(0.86)	(1.36)	(2.21)	7.29	5.12
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	(1.03)	(0.86)	(1.36)	(2.21)	7.29	5.12
XIX	Other Comprehensive Income	-	-	-	-	-	-
XX	Total Comprehensive Income for the period (XVIII+XIX)	(1.03)	(0.86)	(1.36)	(2.21)	7.29	5.12
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						
XXIII	Earning Per Share (of ₹ 10/- each) (not annualised)						
	A) Basic	(0.09)	(0.08)	(0.12)	(0.20)	0.65	0.46
	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 January 27, 2025. 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, 2024.
- 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.

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

Place: New Delhi
Date: 27th January 2025

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Sushma Jain
Managing Director & CFO
DIN: 08545336