



# BE SWASTH HEALTHCARE LIMITED

(Formerly Known As Ujala Commercials Limited)

CIN: L93000DL1985PLC021397

Date: 22/07/2022

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: Annual Report 2021-22

Dear Sir/Ma'am

This has further to our communication dated July 20, 2022 intimating the AGM of the Company to be held on Saturday, August 20, 2022.

In compliance with Regulation 34(1)(a) of SEBI (Listing Obligations and Disclosure Requirements) (LODR) Regulations, 2015, we are enclosing herewith the Annual Report of the Company for the Financial Year 2021-22 along with Notice of AGM. The same has also been sent to the members through electronic mode.


The Annual Report including AGM Notice are also available on the Company's web-site [www.be-swasth.in](http://www.be-swasth.in)


Thanking you


Yours Faithfully  
For and On Behalf of  
Be Swasth Healthcare Limited  
(Formerly known as Ujala Commercials Limited)


For BE SWASTH HEALTHCARE LIMITED

  
Poorti Goel  
(Company Secretary & Compliance Officer)

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

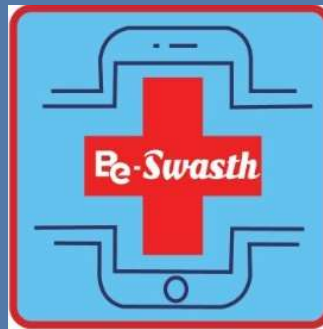
 011-49879687

 [cs@be-swasth.com](mailto:cs@be-swasth.com)

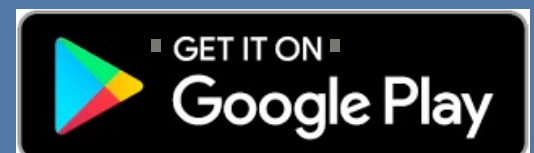
 [www.be-swasth.in/](http://www.be-swasth.in/)  
[www.be-swasth.com](http://www.be-swasth.com)

# Annual Report

2021-2022



# Be Swasth Healthcare Limited





# AT BE-SWASTH, WE CARE

We Prioritise, Your Health Here

 BOOK AN APPOINTMENT WITH DOCTOR >

 BUY MEDICINES AND ESSENTIALS >

 Lab Tests

 Patient history

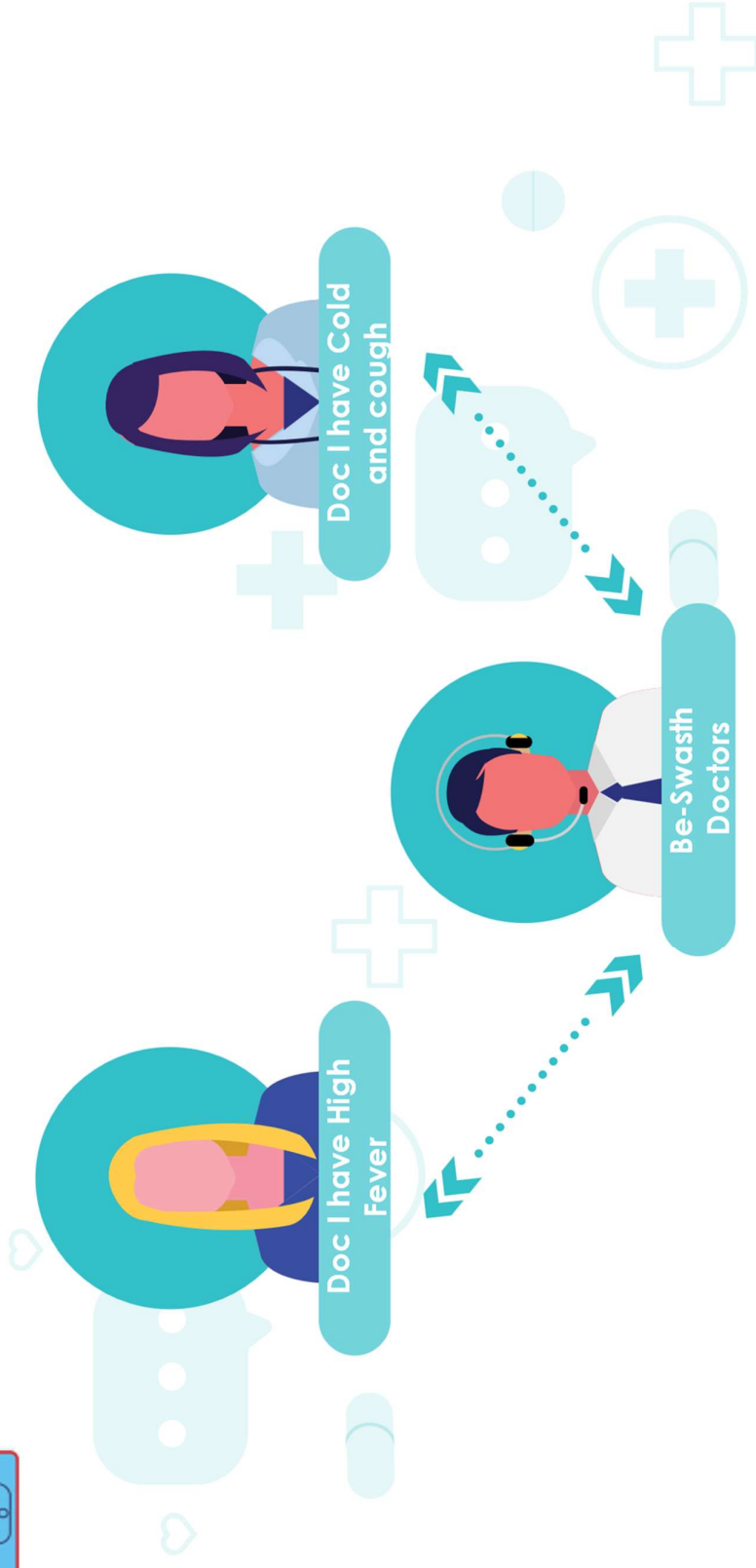
 My Appointments

## OUR MISSION

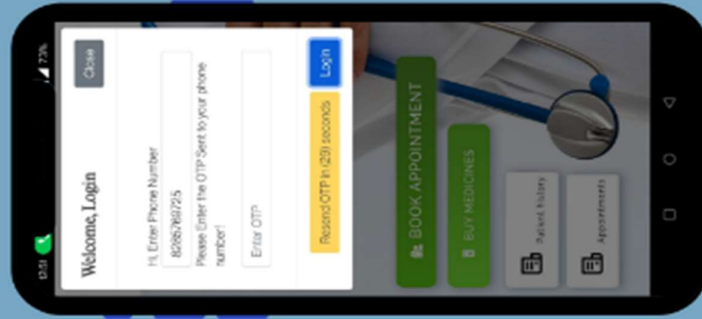
TO deliver high-quality, affordable healthcare services to the  
Common people globally.



# Be-Swasth: How it works



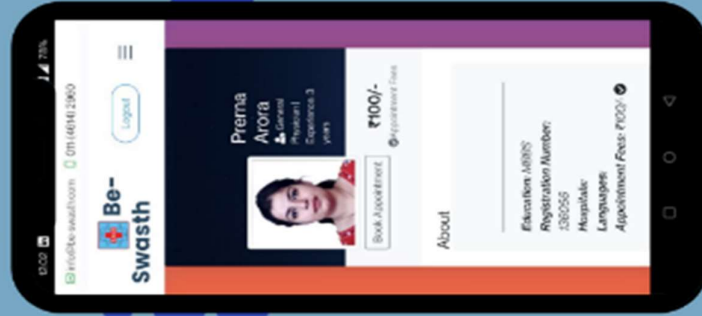
# Book an appointment in 5 easy steps



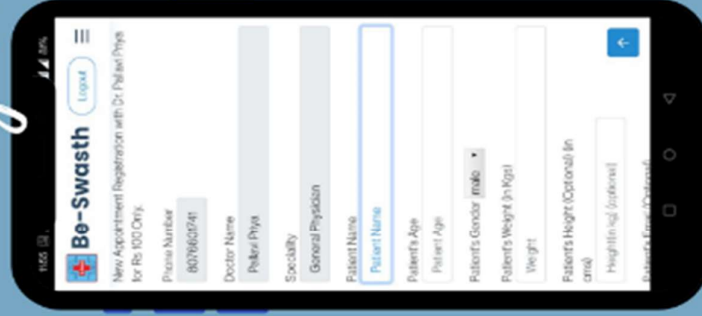
**STEP-1**  
Choose to  
signup



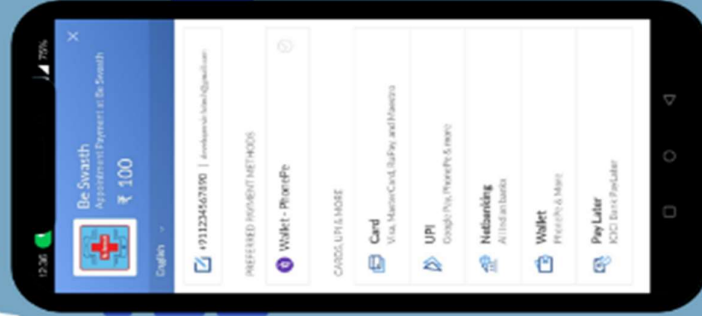
**STEP-2**  
Click on Book  
Appointment



**STEP-3**  
Choose your  
Doctor



**STEP-4**  
Enter patient  
details



**STEP-5**  
Complete the  
payment





## Our Operations Team

S.No.	Name	Designation
1.	Mr. Pranshu Poddar	Whole Time Director
2.	Ms. Sonali Gupta	Director & CFO
3.	Ms. Poorti Goel	Company Secretary

## Doctors Associated with Be Swasth



**(Dr. Pallavi Priya)**  
**(MBBS)**



**(Dr. Purna Arora)**  
**(MBBS)**



**(Dr. Srihita Shiri)**  
**(MBBS)**



# Check out our Social Media Links

**facebook**

<https://www.facebook.com/BeSwasthApp>



<http://www.linkedin.com/in/be-swasth-194327207>



<https://www.instagram.com/beswasthapp/>



<https://twitter.com/SwasthBe>



# Marketing Campaign





## Chairman Speech

Dear Shareholders,

I have great pleasure in welcoming you all to the 36<sup>th</sup> Annual General Meeting of **M/s Be Swasth Healthcare Limited** (*Formerly Known as Ujala Commercials Limited*) for the Financial Year 2021-22 being held here today. The Directors' Report and the Audited Financial Statements for the Year ended 31st March 2022 are already available with you and with your permission, I would like to take them as read. I thank you for your esteemed presence, continued trust and unwavering support extended to the Company all these years. I wish to express my deepest gratitude to our Founders, Partners, for their guidance, advice and support. It's their Goodwill that renews our belief in ourselves and our potential to be more.

It's my pleasure to inform you all that the Company has successfully launched a mobile Application i.e. "**BE- SWASTH**" through which telehealth services are being provided at very Nominal rates. This application is available on Android Platform and soon will be launched on IOS.

Consider the impact of COVID 19 Pandemic on the society and to maintain Social Distancing it is necessary to avoid physical contact, through Be Swasth we took a step to initiate social distancing between doctors and patients.

We have a team of Qualified experienced MBBS Doctors, who are providing Tele Health Consultations through Be Swasth.

Further, we in the Board, earnestly believe that it is our duty to listen to every shareholder, introspect and further improve our performance or take corrective actions. When comments are made by the Founders, we consider them even more seriously and respectfully, as we all recognize that we are but Trustees of an extraordinary institution that has been the result of the labour, foresight and genius of an extraordinary group of Founders. The Board has continuously engaged with all major investors, in particular with the Founders, and we will continue to do so. The Management and the Board commit to you to further accelerate our efforts to navigate the Company through these daunting changes and deliver performance, worthy of its proud heritage.

On behalf of the Board of Directors and the Management, I would like to place on record your Company's sincere appreciation of the support extended by the Government and their agencies, term lenders & working capital bankers and the continuing patronage and support of all stakeholders and conclude by reiterating that I look forward to leading the Company to even greater heights



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# **CORPORATE INFORMATION**

## **BOARD OF DIRECTORS**

### **Non- Executive**

Mr. Ganesh Ray (DIN:00463635)  
(Chairman, Independent Director)

Mr. Virender Kumar Jain (DIN:00036894)  
(Director)

Ms. Nirmal Jain (DIN:00036929)  
(Director)

Mrs. Sushma Jain (DIN:08545336)  
(Independent Director)

### **Executive**

Mr. Pranshu Poddar (DIN: 09203812)  
(Whole Time Director)

Ms. Sonali Gupta (DIN: 09277676)  
(Director & CFO)

## **COMPANY SECRETARY AND COMPLIANCE OFFICER**

Ms. Poorti Goel

## **REGISTERED OFFICE**

A-6/343B, Paschim Vihar,  
New Delhi-110063  
Tel: 011-49879687  
Email: [cs@be-swasth.com](mailto:cs@be-swasth.com)  
Website: [www.be-swasth.in](http://www.be-swasth.in)

## **STATUTORY AUDITORS**

**M/S PVR-N & Co., Chartered Accountants**  
**Mr. Pradeep Kumar Jindal**

6772/2, Block 10B, Dev Nagar, D B Gupta  
Road, Opposite Bali Nursing Home, New  
Delhi 110005

## **INTERNAL AUDITORS**

**M/S DSAS & Associates,**  
**Chartered Accountants**

**Mr. Ankit Singla, Auditor**

A-5/235, First Floor, Paschim Vihar,  
New Delhi-110063

## **SECRETARIAL AUDITORS**

M/s Vijay Jain & Associates,  
**Practicing Company Secretary**

Mr. Vijay Jain, Auditor

## **BANKERS**

Laxmi Vilas Bank

HDFC Bank

## **REGISTRAR AND TRANSFER AGENT**

**Beetal Financial & Computer  
Services (P) Limited**

Beetal House, 3rd Floor, 99  
Madangir, Behind Local Shopping  
Centre, Near Dada Harsukhdas  
Mandir, New Delhi-110062

## **CORPORATE IDENTITY NUMBER**

L93000DL1985PLC021397

## **STOCK EXCHANGE**

Metropolitan Stock Exchange of  
India (MSEI)



## Committees of Board of Directors

### Audit Committee

Name of Directors	Designation
Ms. Nirmal Jain	Non Executive Director
Mr. Ganesh Ray	Independent Director
Mrs. Sushma Jain	Independent Director

### Nomination & Remuneration Committee

Name of Directors	Designation
Ms. Nirmal Jain	Non Executive Director
Mr. Ganesh Ray	Independent Director
Mrs. Sushma Jain	Independent Director



## NOTICE

**NOTICE** is hereby given that the **36<sup>th</sup> Annual General Meeting** of the members of **Be Swasth Healthcare Limited** (*Formerly Known As Ujala Commercials Limited*) will be held on Saturday, **August 20, 2022** at **11:00 A.M** at **Maharaja Banquets**, A-1/20B, Paschim Vihar, Main Rohtak Road, New Delhi-110063, to transact the following Business:-

### **ORDINARY BUSINESS:** -

1. To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended March 31, 2022 along with the reports of Independent Auditors and Directors thereon.
2. To consider the re-appointment of Ms. Nirmal Jain (DIN: 00036929), who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers herself for re-appointment.

**For and On Behalf of  
Be Swasth Healthcare Limited  
(Formerly Known as Ujala Commercials Limited)**

Sd/-

**Poorti Goel**

**Company Secretary  
(M. No. A59014)**

**Date: July 20, 2022  
Place: New Delhi**

### **NOTES:** -

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE ON POLL INSTEAD OF HIMSELF/ HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE ENCLOSED PROXY FORM, IF INTENDED TO BE USED SHOULD REACH THE REGISTERED OFFICE OF THE COMPANY DULY COMPLETED, STAMPED AND SIGNED NOT LESS THAN FORTY-EIGHT HOURS BEFORE THE TIME FIXED FOR THE MEETING.**
2. As there is no special business to be transacted at the 36<sup>th</sup> Annual General Meeting, therefore there is no requirement to annex Explanatory Statement pursuant to Section 102 (1) of the Companies Act, 2013.
3. The details of Director/ Manager seeking re-appointment, in terms of the Companies Act, 2013 (including Secretarial Standard-2) are annexed hereto and forms part of this notice.
4. Relevant documents, if any and statutory registers will be open for inspection, in physical form, at the Registered Office of the Company on all working days up to the date of the AGM and will also



be available for inspection at the AGM. Members seeking inspection of such documents can send an e-mail to [cs@be-swasth.com](mailto:cs@be-swasth.com).

5. Corporate Members intending to send their authorised representatives to attend the Meeting pursuant to section 113 of the Companies Act, 2013 are requested to send to the Company, a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Meeting alongwith the Specimen Signature of representative authorised under said resolution to attend & vote on behalf of the meeting.
6. In terms of the Articles of Association, the facility for voting through polling paper in terms of Section 109 of the Act and the rules made thereunder shall be made available at the AGM.
7. Pursuant to Section 105 of Companies Act, 2013, a person shall act as proxy of not more than 50 members and holding in aggregate not more than 10 percent of the total share capital of the company carrying voting rights. Member holding more than 10 percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other member.
8. If a Person is appointed as Proxy for more than 50 Members, he shall choose any 50 Members and confirm the same to the Company 24 hours before the commencement of the Meeting. In case, the Proxy fails to do so, the Company shall consider only the first 50 proxies received in respect of such person as valid.
9. Proxy holder shall prove his identity at the time of attending the Meeting. A Proxy Form which does not state the name of the Proxy shall be considered invalid. A Proxy Form is annexed to this Report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution / letter of authority, as applicable.
10. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
11. In accordance with Regulation 40 of the SEBI Listing Regulations, as amended, all requests for transfer of securities shall be processed only if the securities are held in dematerialized form. Members holding shares of the Company in physical form are requested to kindly get their shares converted into demat/electronic form to get inherent benefits of dematerialisation since physical transfer of equity shares/ issuance of equity shares in physical form have been disallowed by SEBI. Members can contact Company's RTA at [beetalrta@gmail.com](mailto:beetalrta@gmail.com). in for assistance in this regard.
12. Members may please note that SEBI vide its Circular dated January 25, 2022 has mandated Listed Companies to issue securities in demat form only while processing service requests viz. Issue of duplicate securities certificate; claim from Unclaimed Suspense Account; Renewal/ Exchange of securities certificate; Endorsement; Sub-division/ Splitting of securities certificate; Consolidation of securities certificates/ folios; Transmission and Transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4.



13. The attendance of the Members attending the EGM/AGM through Physically or through proxy/Authorised representative shall be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
14. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EGM/AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the EGM/AGM will be provided by NSDL.
15. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the EGM/AGM has been uploaded on the website of the Company at [www.be-swasth.in](http://www.be-swasth.in). The Notice can also be accessed from the websites of the Stock Exchanges i.e. MSEI Limited at [www.msei.in](http://www.msei.in) the EGM/AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. [www.evoting.nsdl.com](http://www.evoting.nsdl.com)
16. Institutional shareholders (i.e. other than individuals, Hindu Undivided Family, Non-resident Indians etc.) are required to send a scanned copy (PDF/ JPG Format) of their board resolution/ authority letter/ power of attorney etc., authorizing their representatives to attend/ participate in the AGM through VC/ OAVM on their behalf and to vote through remote e-voting. The said resolution/ authority letter/ power of attorney etc. shall be sent to the Scrutinizer by e-mail through their registered e-mail address at [ivijay624@gmail.com](mailto:ivijay624@gmail.com) with a copy to [evoting@nsdl.co.in](mailto:evoting@nsdl.co.in)
17. In terms of Notification issued by the Securities and Exchange Board of India (SEBI), Equity Shares of the Company are under compulsory demat for trading by all investors. Members are, therefore advised to dematerialize their physical shareholding to avoid any inconvenience of trading in the shares of the Company.
18. The Integrated Annual Report including the Notice of the AGM for the FY 2021-22 is being sent to all the Members whose e-mail addresses are registered with the Company / Depository Participants ('DPs') unless any Member has requested for a physical copy of the same. The Company shall send a physical copy of the Integrated Annual Report to those Members who request the same at [cs@be-swasth.com](mailto:cs@be-swasth.com) mentioning their Folio No. / DP ID and Client ID. The Notice convening the 36<sup>th</sup> AGM has been uploaded on the website of the Company at [www.be-swasth.in](http://www.be-swasth.in) and may also be accessed from the relevant section of the websites of the Stock Exchanges i.e. at [www.msei.in](http://www.msei.in). The AGM Notice is also available on the website of NSDL at [www.evoting.nsdl.com](http://www.evoting.nsdl.com).



19. Pursuant to the Finance Act, 2020, dividend income is taxable in the hands of shareholders w.e.f. 1 April 2020 and the Company is required to deduct tax at source from the dividend paid to shareholders at the prescribed rates, for various categories. The shareholders are requested to refer to the Finance Act, 2020 and amendments thereof. The shareholders are requested to update their Permanent Account Number (PAN) with the Company/ Beetal Financial Computer Services Pvt. Ltd (in case of shares held in physical mode) and their respective Depository Participants (in case of shares held in demat mode). Resident individual shareholders who are not liable to pay income tax can submit a yearly declaration in Form No. 15G/ 15H along with a self-attested copy of their PAN card, to avail the benefit of non-deduction of tax at source by sending the same to RTA. By Saturday, 13 August 2022 up to 5.00 P.M. (IST). Shareholders are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%. Further, no tax is required to be deducted, if aggregate dividend distributed or likely to be distributed during the Financial Year (FY) to a resident individual shareholder does not exceed Rs. 5,000/- (Rupees five thousand only). Non resident shareholders can avail beneficial rates under tax treaty between India and their country of residence, subject to providing necessary documents i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 10F and any other document that may be required to avail the tax treaty benefits. Further, tax will be deducted at the rate prescribed in the lower tax withholding certificate issued under Section 197 of the Income-tax Act, 1961, if such valid certificate is provided.
20. The cut-off date, i.e. Saturday, 13<sup>th</sup> August 2022, shall only be entitled to avail the facility of remote e-voting/ voting at the AGM.
21. Members who are holding shares in physical form in identical names in more than one folio are requested to write to RTA enclosing their Share Certificate(s) to enable the Company to consolidate their holding into one folio.
22. The Register of Members and Share Transfer Books of the Company will remain closed from Saturday, the 13<sup>th</sup> August 2022 to Saturday, the 20<sup>th</sup> August, 2022 (both days inclusive).
23. In terms of Section 72 of the Companies Act, 2013, the shareholders of the Company may nominate a person on whom the shares held by him/them shall vest in the event of his/her death. Shareholders desirous of availing this facility may submit nomination in SH-13.
24. Updation of PAN and other details SEBI vide Circular dated November 3, 2021 and December 14, 2021 has mandated furnishing of PAN, KYC details (i.e., Postal Address with Pin Code, e-mail address, mobile number, bank account details) and nomination details by holders of physical securities through Form ISR-1, Form ISR-2 and Form ISR-3 (as applicable) available at **[www.be-swasth.in](http://www.be-swasth.in)**. PAN details are to be compulsorily linked to Aadhaar by March 31, 2023 or any other date specified by Central Board of Direct Taxes. Folios wherein any of the above cited documents / details are not available, on or after April 1, 2023, shall be frozen as per the aforesaid circular. Effective from January 1, 2022, any service requests/ complaints received from a Member holding physical securities will not be processed by the Registrar till the aforesaid details/documents are provided to the Registrar. The Company has sent individual letters to all the Members holding shares of the Company in physical form for furnishing their PAN, KYC details and Nomination. Members holding shares of the Company in physical form are requested to go





through the requirements on the website of the Company at [www.be-swasth.in](http://www.be-swasth.in) to furnish the abovementioned details.

25. Members are also requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, PAN, registration of nomination, power of attorney registration, Bank Mandate details, etc. to their DPs in case the shares are held in electronic form and to the Registrar at [www.be-swasth.in](http://www.be-swasth.in) in case the shares are held in physical form, in the prescribed form, pursuant to the SEBI Circular dated November 3, 2021. Changes intimated to the DP will then be automatically reflected in the Company's records.
26. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.
27. To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and TPCL in case the shares are held by them in physical form
28. The Equity Shares of the Company are listed with the MSEI Ltd. The Company has not paid the annual listing fees to the MSEI Limited for the year 2021-22. The Company will pay it in due course of time.
29. Pursuant to the aforesaid Circular issued by Ministry of Corporate Affairs, for remote e-voting at AGM, shareholders who have not yet registered their email address and in consequence the e-voting notice cannot be serviced may temporarily get their email address registered with the Company's Registrar and Share Transfer Agent, Beetal Financial & Computer Services Private Limited by sending a mail at [beetalrta@gmail.com](mailto:beetalrta@gmail.com).
30. It is clarified that for permanent registration of email address, shareholders are requested to register their email addresses, in respect of electronic holdings with their concerned Depository Participants and in respect of physical holdings, with the Company's Registrar and Share Transfer Agent, BEETAL Financial & Computer Services Private Limited, Beetal House, 3rd Floor, 99, Madangir, Behind Local Shopping Centre, Near Dada Harsukh Dass Mandir, New Delhi-110062 India by following due procedure.

#### **THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-**

**The remote e-voting period begins on 17<sup>th</sup> August, 2022 at 09:00 A.M. and ends on 19<sup>th</sup> August, 2022 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 13<sup>th</sup> August, 2022, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 13<sup>th</sup> August, 2022.**



### **How do I vote electronically using NSDL e-Voting system?**

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

#### **Step 1: Access to NSDL e-Voting system**

- A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

#### **Login method for Individual shareholders holding securities in demat mode is given below:**

<b>Type of shareholders</b>	<b>Login Method</b>
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"><li>Existing <b>IDeAS</b> user can visit the e-Services website of NSDL Viz. <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. On the e-Services home page click on the “<b>Beneficial Owner</b>” icon under “<b>Login</b>” which is available under ‘<b>IDeAS</b>’ section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “<b>Access to e-Voting</b>” under e-Voting services and you will be able to see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select “<b>Register Online for IDeAS Portal</b>” or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></li><li>Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or <b>e-Voting service provider i.e. NSDL</b> and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.</li></ol>



- Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on



Individual Shareholders holding securities in demat mode with CDSL

- Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are <https://web.cdslindia.com/myeasi/home/login> or [www.cdslindia.com](http://www.cdslindia.com) and click on New System Myeasi.
- After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of **e-Voting service provider i.e. NSDL**. Click on **NSDL** to cast your vote.
- If the user is not registered for Easi/Easiest, option to register is available at <https://web.cdslindia.com/myeasi/Registration/EasiRegistration>
- Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in [www.cdslindia.com](http://www.cdslindia.com) home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. **NSDL** where the e-Voting is in progress.

Individual Shareholders (holding securities in demat mode) login through their depository participants

You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period



**Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.**

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

<b>Login type</b>	<b>Helpdesk details</b>
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at toll free no.: 1800 1020 990 and 1800 22 44 30
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at 022-23058738 or 022-23058542-43



**B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.**

**How to Log-in to NSDL e-Voting website?**

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

*Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.*

4. Your User ID details are given below :

<b>Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical</b>	<b>Your User ID is:</b>
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID  For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID  For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company  For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
  - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
  - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.



- c) How to retrieve your 'initial password'?
  - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
  - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:
  - a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
  - b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
  - c) If you are still unable to get the password by aforesaid two options, you can send a request at [evoting@nsdl.co.in](mailto:evoting@nsdl.co.in) mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
  - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

## **Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.**

### **How to cast your vote electronically and join General Meeting on NSDL e-Voting system?**

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.



### **General Guidelines for shareholders**

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to [jvijay624@gmail.com](mailto:jvijay624@gmail.com) with a copy marked to [evoting@nsdl.co.in](mailto:evoting@nsdl.co.in). Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com) to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of [www.evoting.nsdl.com](http://www.evoting.nsdl.com) or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to Mr. Abhishek Mishra at [evoting@nsdl.co.in](mailto:evoting@nsdl.co.in)

### **Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:**

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to [cs@be-swasth.com](mailto:cs@be-swasth.com).
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to [cs@be-swasth.com](mailto:cs@be-swasth.com). If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively shareholder/members may send a request to [evoting@nsdl.co.in](mailto:evoting@nsdl.co.in) for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.



31. The Company has appointed Mr. Vijay Jain, Company Secretary in practice of M/s Vijay Jain & Associates (Membership No.- 50242; C.P. No.-18230) as Scrutinizer for conducting the e-voting process in a fair and transparent manner.
32. The Scrutinizer shall after the conclusion of voting at the AGM, will first count the votes cast at the meeting and there after unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than 2 working days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or any other person authorized by him in writing, who shall counter sign the same and declare the result of the voting forthwith.
33. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company [www.be-swasth.in](http://www.be-swasth.in) and on the website of NSDL [www.evoting.nsdl.com](http://www.evoting.nsdl.com) immediately after the declaration of result by the Chairman or a person authorized by him in writing and communicated to the concerned stock exchanges.
34. Queries on the Annual Report and operations of the Company, if any, may please be sent to the Company at least Seven days prior to the date of the AGM so that answers may be provided at the Meeting.
35. Members are requested to notify any change in their address, if any to the Registrar & Share Transfer Agent of the Company at the following address:-

M/s Beetal Financial & Computer Services (P) Limited,  
Beetal House, 3rd Floor, 99 Madangir,  
Behind Local Shopping Centre,  
Near Dada Harsukhdas Mandir,  
New Delhi-110062  
Phone: 91-11-29961281-83  
Fax: 91-11-2996 1284  
Email- beetal@beetalfinancial.com  
In all correspondence, please quote your DP ID & Client ID or Folio Number.

**For and On Behalf of  
Be Swasth Healthcare Limited  
(Formerly Known as Ujala Commercials Limited)**

**Sd/-**

**Poorti Goel  
Company Secretary  
(M. No. A59014)**

**Date: July 20, 2022  
Place: New Delhi**





### **DETAILS OF DIRECTOR SEEKING APPOINTMENT/RE-APPOINTMENT**

[In pursuance of Secretarial Standard on General Meetings (SS-2) & Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

<b>Name of the Director</b>	<b>Mr. Nirmal Jain</b>
DIN	00036929
Father's Name	Mr. Hukum Chand Jain
Date of Birth	02.01.1960
Age	62 years
Nationality	Indian
Date of first appointment on the Board	10.05.2006
Qualification	She is Graduated from Delhi University
Experience & Expertise in specific functional area	She is having knowledge in Managerial Skills.
Terms & Conditions for appointment/reappointment	As per the Companies Act, 2013
Details of Remuneration	Nil
Remuneration last drawn	Nil
Shareholding in the Company (No. & %)	Nil
Relationship with Directors, Manager and other KMP of the Company	Ms. Nirmal Jain being wife of Mr. Virender Kumar Jain, Director, is related to her.  He is not related to any other Director and KMP of the Company
Number of Shares held in the Company	Nil
Directorship held in other companies	<ul style="list-style-type: none"><li>- Kadimi Sweets Private Limited</li></ul>
Chairman/Member of the Committees of the Boards of Directors	- Member of Audit and NRC Committee.



Number of Board Meetings attended during the year

Five (5)

**Date: July 20, 2022**  
**Place: New Delhi**

**For and On Behalf of**  
**Be Swasth Healthcare Limited**  
*(Formerly Known as Ujala Commercials Limited)*

**Sd/-**  
**Poorti Goel**  
**Company Secretary**  
**(M. No. A59014)**

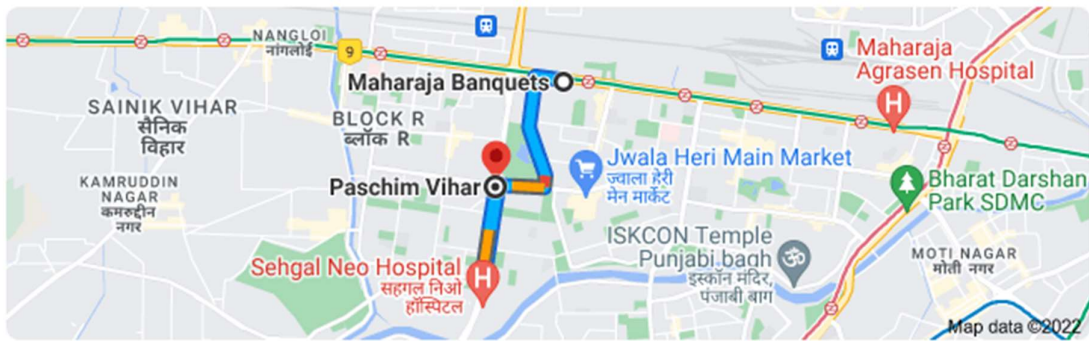


**BE SWASTH HEALTHCARE LIMITED**  
**Route Map of the venue of 36<sup>th</sup> Annual General Meeting**

**Day:** Saturday  
**Date:** August 20, 2022  
**Time:** 11:00 A.M.  
**Venue:** A-1/20 B, Paschim Vihar, Rohtak Road,  
Near Metro Station Paschim Vihar(West), New Delhi-110063

**ROUTE MAP TO THE VENUE**

Apsara Grand Banquets  
A-1/20B, Paschim Vihar, Rohtak Road, New Delhi-110063



## PROXY FORM

### MGT-11

*[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]*

Name of the company	
Registered Office	

Name of the Member(s)	
Registered Address	
E-mail Id	
Folio No /Client ID*	
DP ID	

I/We, being the member(s) of ..... shares of the above named Company hereby appoint:

1. \_\_\_\_\_ of \_\_\_\_\_ having email \_\_\_\_\_ or failing him
2. \_\_\_\_\_ of \_\_\_\_\_ having email \_\_\_\_\_ or failing him
3. \_\_\_\_\_ of \_\_\_\_\_ having email \_\_\_\_\_ or failing him

and whose signature(s) are appended below as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the 36<sup>th</sup> Annual General Meeting the members of the Company to be held on **Saturday, August 20, 2022 at 11:00 A.M at Maharaja Banquets, A-1/20 B, Paschim Vihar, Rohtak Road, Near Metro Station Paschim Vihar(West), New Delhi-110063** and at any adjournment thereof in respect of such resolutions as are indicated below:

S.N.	Resolution(S)	Vote	
		For	Against
	<b><u>ORDINARY BUSINESS</u></b>		
1.	To consider and adopt the Audited Financial Statements of the Company for the Financial Year ended March 31, 2022, the Reports of the Board of Directors and Auditors thereon.		
2.	To re-appoint Mrs. Nirmal Jain (DIN: 00036929), Director who retires by rotation and being eligible, offers herself for re-		



	appointment.		
--	--------------	--	--

\* Applicable for investors holding shares in Electronic form.

Affix Revenue Stamps of Rs. 1/-
---------------------------------------

Signed this \_\_\_\_ day of \_\_\_\_ 2022

**Signature of Member Signature of Proxy holder**

**Across Revenue Stamp**

**Note:-**

- 1) This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.
- 2) The proxy need not be a member of the company.
- 3) A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A Member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
- 4) Appointing a proxy does not prevent a member from attending the Meeting in person if he / she so wishes. When a Member appoints a Proxy and both the Member and Proxy attend the Meeting, the Proxy will stand automatically revoked.
- 5) This form of proxy will be valid only if it is duly complete in all respects, properly stamped and submitted as per the applicable law. Incomplete form or form which remains unstamped or inadequately stamped or form upon which the stamps have not been cancelled will be treated as invalid.
- 6) Undated proxy form will not be considered valid.
- 7) If Company receives multiple proxies for the same holdings of a member, the proxy which is dated last will be considered valid; if they are not dated or bear the same date without specific mention of time, all such multiple proxies will be treated as invalid.
- 8) As provided under Regulation 44 of the SEBI Listing Regulations, 2015, a shareholder may vote either for or against each resolution.



**Be Swasth Healthcare Limited**

Reg. Off: A-6/343B, 1<sup>st</sup> Floor, Janta Flats,  
Paschim Vihar, New Delhi-110063  
E-mail id" Cs@be-swasth.com, Website: www.be-swasth.in  
CIN: L93000DL1985PLC021397, Ph: 011-49879687

**ATTENDANCE SLIP**

**36<sup>th</sup> Annual General Meeting, Saturday, 20<sup>th</sup> August, 2022 at  
Maharaja Banquets**

Ledger Folio No. \_\_\_\_\_

Client ID NO. \_\_\_\_\_

DP ID No. \_\_\_\_\_

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company.

I, hereby record my presence at the **36<sup>th</sup> ANNUAL GENERAL MEETING** of the Company, at **Maharaja Banquets**, A-1/20 B, Paschim Vihar, Rohtak Road, Near Metro Station Paschim Vihar (West), New Delhi-110063, on Saturday, the 20<sup>th</sup> August, 2022 at 11:00 A.M.

(Member's /Proxy's name in BLOCK Letters)

(Member's /Proxy's Signature)

**Note:** Shareholder/Proxy holder wishing to attend the meeting must bring the Attendance Slip to the meeting and handover at the entrance duly signed.



## **DIRECTORS' REPORT**

To,  
The Members  
**Be Swasth Healthcare Limited**  
**(Formerly known as Ujala Commercials Limited)**

Your Directors have pleasure in presenting the 36<sup>th</sup> Annual Report together with Audited Financial Statements for the financial year ended on March 31, 2022.

### **1. FINANCIAL HIGHLIGHTS**

Financial Summary and performance Highlights of your Company, for the financial year ended March 31, 2022 are as follows:

		Amt in (₹)	
Particulars		31.03.2022	31.03.2021
	<b>Total Revenue</b>	9,02,327	9,00,002.82
<b>Less:</b>	Total Expenditure	27,91,397	12,45,639.74
	Net Profit/(Loss) before Tax (PBT)	(18,89,069)	(3,45,636.92)
<b>Less:</b>	Provision for Income Tax-Current	-	-
	Provision for Deferred Tax	(5,11,571.06)	(1,10,138.28)
	<b>Profit/(Loss) After Tax</b>	<b>(24,00,640)</b>	<b>(4,55,775.20)</b>

### **EMBARKING ON A NEW DECADE**

The start of every decade has been a defining moment for us. The speed of change and transformation and the impact that it has on the lives of people, and the way we live is often what growth and progress has been all about. We are not new to managing and winning in times of uncertainty.

During the pandemic of COVID 19, the Company has launched a online platform through which Medical Consultation are being provided. During the COVID 19 pandemic the people has faced shortage of availability of Doctors, Oxygen etc. The Company want to contribute the society by making doctors available at their very door step. Therefore, the Company has launched a platform through which Online Consultation is provided to the patients at only **Rs. 100 (Rupees Hundred Only)**



## **2. STATE OF COMPANY'S AFFAIRS AND OPERATIONS**

**Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited)** ('the Company') is a public limited Company domiciled in India and Incorporated under the provisions of the Companies Act, 1956. The Shares of the Company are listed on the Metropolitan Stock Exchange of India Limited.

Due to growing demand of healthcare solution the Company established a primary healthcare platform (Tele Health) which offers a complete healthcare solution for patient that can be availed from the comfort of home, office, or even a spa.

The Company has developed a Mobile Based Application with the name of "Be-Swasth" which is available on Android and IOS Platform.

## **FINANCIALS**

The loss of the Company has reduced to Rs. 24,00,640 (Rupees Twenty Four Lacs Six Hundred and forty only) in the Financial Year 2021-22 as Compare to the loss Rs. 4,55,775.20 (Rupees Four Lacs Fifty Five Thousand Seven Hundred Seventy Five and Twenty Paise) in the previous year.

## **3. DIVIDEND AND TRANSFER TO RESERVES**

During the year under review, the Company has suffered loss. Accordingly, the Board of Directors has not recommended any dividend for the financial year 2021-22 and there has been no transfer to General Reserve.

## **4. CAPITAL STRUCTURE**

### **Authorised Share Capital**

The Authorised Share Capital of the Company as at March 31, 2022 was Rs. 5,00,00,000.

### **Paid up Share Capital**

The Paid-up share capital as at March 31, 2022 stands at 1,11,90,000 comprising of 11,19,000 equity shares of Rs. 10/- each fully paid up.

## **5. CHANGE IN NATURE OF BUSINESS**

The Company has changed its nature of business to diversified it into Healthcare Sector in the year 2021.





## **6. MATERIAL CHANGES AND COMMITMENTS**

There were no material changes and commitment affecting the financial position of the Company occurring between March 31, 2022 and the date of Board Report.

## **7. DIRECTORS AND KEY MANAGERIAL PERSONNEL**

In compliance with the provisions of Section 152 of the Companies Act, 2013 and rules made thereunder, the following are the Directors of the Company designated as follows;

<b>Sr. No.</b>	<b>Name of Director/KMP</b>	<b>Designation</b>	<b>Date of Appointment</b>	<b>Date of Cessation</b>
1.	Mr. Ganesh ray	Chairman, Independent Director	February 10, 2016	-
2.	Mr. Virender Kumar Jain	Non-Executive Director	March 05, 1999	-
3.	Ms. Nirmal Jain	Non-Executive Director	May 10, 2006	-
4.	Mrs. Sushma Jain	Independent Director	August 26, 2019	-
5.	Ms. Poorti Goel	Company Secretary	November 13, 2019	-
6.	Mr. Pranshu Poddar	Whole Time Director	June 15, 2021	-
7.	Mr. Pranshu Poddar	Chief Financial Officer	June 15, 2021	July 26, 2021
8.	Ms. Sonali Gupta	Director	August 11, 2021	-
9.	Ms. Sonali Gupta	Chief Financial Officer	Dec 23, 2021	-

### **Appointment, Re-appointment and Resignation of Directors**

- Mrs. Nirmal Jain, Non-Executive Director of the Company will retire at the ensuing Annual General Meeting and being eligible, has offered herself for re-appointment. The Board recommends her re-appointment.
- Ms. Sonali Gupta has been appointed as Additional Director w.e.f. 11<sup>th</sup> August 2021 (Date of approval of DIN) by the Board of Directors in their meeting held on 10<sup>th</sup> August 2021 and regularized as Director In the 35<sup>th</sup> AGM of the Company held on 11<sup>th</sup> September 2021.
- Ms. Sonali Gupta has been appointed as Chief Financial Officer of the Company w.e.f. Dec 23, 2021.



## **8. DECLARATION BY THE INDEPENDENT DIRECTORS**

All Independent Directors have given declaration that they meet the criteria of Independence as provided in the Section 149 and Regulation 16(1) (b) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The Independent Directors have also confirmed that they have complied with the Company's code of conduct.

## **9. ANNUAL RETURN**

The extract of the Annual Return of the Company as on March 31, 2022 in Form MGT - 9 in accordance with Section 92 (3) of the Act read with Companies (Management and Administration) Rules, 2014, is available on the website of the Company at <https://www.be-swasth.in> and is set out in "Annexure 2" to this Report.

## **10. DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to Section 134 (5) of the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Directors of the Company state that:

- In the preparation of the annual accounts for the financial year ended March 31, 2022, the applicable accounting standards and Schedule III of the Companies Act, 2013, have been followed and there are no material departures from the same;
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2022 and of the profit and loss of the Company for that period;
- The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The Directors had prepared the annual accounts on a going concern basis;
- The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
- The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## **11. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT, REMUNERATION AND DISCHARGE OF THEIR DUTIES**

The Company has adopted a Nomination and Remuneration Policy on Director's Appointment and Remuneration including criteria for determining qualifications, positive attributes, independence of



a Director and other matters as provided under Section 178(3) of the Companies Act, 2013. The Policy is enclosed in Annexure-3 as a part of this report in compliance with Section 134(3) of the Companies Act, 2013.

## **12. PARTICULARS OF LOANS, GURANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

The details of the Loan gave by the Company, if any, are mention in Note No. 3 of the Audited Financial Statements. The Company has not given any Guarantee to any person and made any investment during the year under review.

## **13. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188(1) OF THE COMPANIES ACT, 2013**

There were no Related Party Transaction entered during the financial year 2021-2022, except payment of remuneration to Director and KMP's, by the Company as defined in the Policy on RPTs. Accordingly, the disclosure of RPTs as required under Section 134(3)(h) of the Act in Form AOC-2 is enclosed as **Annexure - 4**.

Pursuant to SEBI Listing Regulations, the resolution for seeking approval of the shareholders on material related party transactions is being placed at the AGM.

## **14. AUDITORS' AND AUDIT REPORTS**

### **(i) Statutory Auditors**

In terms of the provisions of Section 139 of the Act, **M/s PVR-N & Co., Chartered Accountants, (Firm Registration No. 004062N)** were appointed as Company's Statutory Auditors by the shareholders at their 33<sup>rd</sup> AGM held on September 27, 2019 for a period of Five Years i.e. till the conclusion of 38<sup>th</sup> Annual General Meeting.

The requirement for the annual ratification of the auditor's appointment at the AGM has been omitted pursuant to Companies (amendment) Act, 2017 notified on May 7, 2018.

### **(ii) Auditors Report**

There were no frauds reported by the statutory auditor to the audit committee or the board under section 143 of the act. The observations made in the auditor's report read together with relevant notes thereon are self-explanatory and hence do not call for any further comments from the Directors under section 134(3)(f) of the Companies Act, 2013.



### **(iii) Secretarial Auditor**

In terms of the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the Company had appointed **M/s Vijay Jain & Associates**, Practising Company Secretary to undertake the Secretarial Audit of the Company. The Secretarial Auditors have submitted their report, confirming compliance by the Company of all the provisions of applicable corporate laws. The Report does contain one qualification, the views of management on that is mentioned in this Board Report. The Secretarial Audit Report is annexed as “**Annexure-5**” to this report.

### **(iv) Internal Auditor**

The Company has appointed M/s DSAS & Company, Chartered Accountants as internal auditors of the company pursuant to section 138 of the Companies Act, 2013 read with Rule 13 of Companies (Accounts) Rules, 2014.

## **15. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR**

During the year, the Board met Five (5) times. The details of the Board/ Committee Meetings and the attendance of Directors are provided in the Corporate Governance Report, attached as “**Annexure-8**” to this Report. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013, Secretarial Standard-1 and Listing Regulations.

## **16.COMMENTS BY THE BOARD ON AUDIT QUALIFICATION**

There were no qualifications, reservations or adverse remarks made by the Statutory Auditors of the Company.

M/s Vijay Jain & Associates, Practising Company Secretary has mentioned one Qualification in the Secretarial Audit Report regarding the Non Compliance of Section 149 of the Companies Act 2013. The Qualification is as follows;

“The provision of section 149 relation to independent directors has not complied with as explained herein below:

In October 2019, The Ministry (MCA) made it compulsory for independent directors to pass the online self-assessment proficiency test, which is conducted by the Indian Institute of Corporate Affairs (IICA) – if they take up or must maintain their positions on the Board of Directors. However, Mr. Ganesh Ray and Mrs. Sushma Jain, independent director in the company with effect from 10.02.2016 and 26.08.2019 respectively have not appeared for the self-proficiency exam conducted by the IICA, hence stand ineligible to be appointed as such in the office of independent directors in any company.”

The Registration in the Independent Director data bank is the responsibility of the Directors, not of the Company. The Company is not aware of the fact of Non-Registration. The Company will be taking necessary steps to comply the above non- compliance, either through appointing new Independent



Directors or through getting these Directors registered under Data bank and comply with the requirement of Section 149 of the Companies Act 2013.

#### **17. RISK MANGEMENT POLICY**

Your Directors have adopted a Risk Management Policy for the Company. The Audit Committee and the Board of Directors of the Company review the risks, if any involved in the Company from time to time and take appropriate measures to minimize the same. The Audit Committee ensures that the Policy for Risk Management is adopted across the Company in an inclusive manner.

#### **18. ORDERS PASSED BY THE REGULATORS OF COURTS, IF ANY**

No significant or material orders were passed by the Regulators, Courts or Tribunals impacting the going concern status and Company's operations in future. During the financial year under review, neither any application is made by the Company, nor any proceeding is pending against the Company under Insolvency and Bankruptcy Code, 2016.

#### **19. DETAILS IN RESPECT OF THE ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS**

The Company's internal control systems are supplemented by an extensive programme of internal audit by an independent professional agency and periodically reviewed by the Audit Committee and Board of Directors. The internal control system is designed to ensure that all financial and other records are reliable for preparing financial statements, other data and for maintaining accountability of assets.

#### **20. PERFORMANCE EVALUATION OF THE BOARD**

The Board of Directors has carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations. The performance of the Board was evaluated by the Board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The above criteria are broadly based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017. In a separate meeting of independent directors, performance of non-independent directors, the Board as a whole and the Chairman of the Company was evaluated, taking into account the views of executive directors and non-executive directors

The Board and the Nomination and Remuneration Committee reviewed the performance of individual directors on the basis of criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. At the board meeting that followed the



meeting of the independent directors and meeting of Nomination and Remuneration Committee, the performance of the Board, its Committees, and individual directors was also discussed. Performance evaluation of Independent Directors was done by the entire Board, excluding the independent director being evaluated

## **21. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE**

The criteria of Corporate Social Responsibility as prescribed under Section 135 of the Companies Act, 2013 is not applicable on the Company. Thus, there is no requirement to constitute a CSR committee, formulate the policy and spent amount on Corporate Social Responsibility.

## **22. VIGIL MECHANISM POLICY / WHISTLE BLOWER POLICY**

The Company has established a Vigil Mechanism/ Whistle Blower Policy and oversees through the Committee, the genuine concerns expressed by the employees and other Directors. The Company has also provided adequate safeguards against victimization of employees and Directors who express their concerns. The Company has also provided direct access to the chairman of the Audit Committee on reporting issues concerning the interests of co- employees and the Company. The Whistle Blower policy as approved by the Board has been uploaded on the website of the Company i.e. [www.be-swasth.in](http://www.be-swasth.in)

## **23. DISCLOSURES UNDER SECTION 197 OF THE COMPANIES ACT, 2013 AND RULE 5 OF THE COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014**

Pursuant to the provisions of Section 197(12) of the Act read with Rule 5(2) & 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, a statement listing names of the top 10 employees in terms of the remuneration drawn is set-out as "Annexure-7".

## **24. FIXED DEPOSIT**

During the year under review, the Company has not accepted any deposits covered within the meaning of Section 73 to 76 of the Companies Act, 2013 and Companies (Acceptance of Deposits) Rules, 2014. Further there are no deposits unclaimed or pending in the Books of the Company.

## **25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

Since the Company do not involve in any manufacturing or processing activities, the particulars as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 regarding conservation of energy and technology absorption are not applicable. Further there was no Foreign Exchange earnings and outgo during the Financial Year 2021-2022. The Details of the above is enclosed as **Annexure -1**.



## **26. SUBSIDIARIES/JOINT VENTURES/ASSOCIATE COMPANIES**

The Company doesn't have any subsidiary, joint venture or associate company.

## **27. MANAGEMENT DISCUSSION AND ANALYSIS**

Management Discussion and Analysis Report, as stipulated under the Listing Regulations is presented in a separate Section forming part of this Annual Report.

## **28. SEXUAL HARRASMENT POLICY**

The Company has less than 10 employees as on March 31, 2022 and the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable.

However, the Company has a prevention of sexual harassment policy in place. The Directors further state that during the year under review, there was no case filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

## **29. DISCLOSURE ON AUDIT & NOMINATION REMUNERATION COMMITTEE**

The Audit & Nomination Remuneration Committee as on March 31, 2022 comprises of Mr. Ganesh Ray as Chairman, Ms. Nirmal Jain and Mrs. Sushma Jain as members.

Further, all the recommendations of Audit Committee were accepted by the Board of Directors.

## **30. INVESTOR SERVICES**

In its endeavour to improve investor services, your Company has taken the following initiatives:

- An Investors and information Section on the website of the Company [www.be-swasth.in](http://www.be-swasth.in) has been created.
- There is a dedicated e-mail id [cs@be-swasth.com](mailto:cs@be-swasth.com) for sending communications to the Company Secretary.

## **31. CORPORATE GOVERNANCE**

As a responsible corporate citizen, the Company is committed to maintain the highest standards of Corporate Governance and believes in adhering to the best corporate practices prevalent globally.

A detailed Report on Corporate Governance pursuant to the requirements of Regulation 34 read with Schedule V of the Listing Regulations, forms part of this Report. A certificate from the Practicing Company Secretary confirming compliance with the conditions of Corporate Governance, as



stipulated in Clause E of Schedule V to the Listing Regulations is attached to the Corporate Governance Report.

The Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct for Directors and Senior Management for the year ended **March 31, 2022**. A certificate from the Whole-time Director confirming the same is enclosed as “**Annexure 8**” to the Corporate Governance Report.

### **32. SECRETARIAL STANDARD**

The Board members have affirmed that compliance with all the applicable Secretarial Standard i.e SS-1 and SS-2 issued by the Institute of Company Secretaries of India (ICSI).

### **33. DISCLOSURE UNDER SECTION 148 OF COMPANIES ACT, 2013**

Company is not required to maintain the cost records and accounts as specified under section 148 of Companies Act, 2013 as it not applicable on the Company.

### **34. CERTIFICATION FROM COMPANY SECRETARY IN PRACTICE FOR NON-DISQUALIFICATION OF DIRECTORS**

A certificate has been received from Vijay Jain & Associates, Company Secretaries in practice that none of the Directors on the Board of the Company had been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other statutory/ regulatory authority. The same has been enclosed as “**Annexure -6**”.

### **35. CAUTIONARY STATEMENT**

The statements contained in the Board’s Report and Management Discussion and Analysis contain certain statements relating to the future and therefore are forward looking within the meaning of applicable securities, laws and regulations.

Various factors such as economic conditions, changes in government regulations, tax regime, other statutes, market forces and other associated and incidental factors may however lead to variation in actual results.

### **36. ACKNOWLEDGEMENTS**

Your Directors thank the Shareholders, Banks/other Lenders, Customers, Vendors and other business associates for the confidence reposed in the Company and its management and look forward to their continued support. The Board places on record its appreciation for the dedication





and commitment of the employees at all levels, which has continued to be our major strength. We look forward to their continued support in the future.

**For and On Behalf of  
Be Swasth Healthcare Limited  
(Formerly known as Ujala Commercials Limited)**

**Date: July 20, 2022  
Place: New Delhi**

**SD/-  
Pranshu Poddar  
Whole Time Director  
DIN: 09203812**

**SD/-  
Ganesh Ray  
Director  
DIN: 00463635**



**DISCLOSURE UNDER SECTION 134(3)(M) OF THE COMPANIES ACT, 2013 READ WITH COMPANIES (ACCOUNTS) RULES, 2014.**

**A. CONSERVATION OF ENERGY:**

Since, during the Financial Year 2021-22 the Company was not involved in any manufacturing or processing activities, the particulars as per the Rule 8 of the Companies (Accounts) Rules, 2014 regarding conservation of energy is not applicable.

**B. TECHNOLOGY ABSORPTION:**

Since, during the Financial Year 2021-22 the Company was not involved in any manufacturing or processing activities, the particulars as per the Rule 8 of the Companies (Accounts) Rules, 2014 regarding technology absorption are not applicable.

**C. FOREIGN EXCHANGE EARNING AND OUTGO** – None



**Form No. MGT-9**  
**EXTRACT OF ANNUAL RETURN**  
**As on the financial year ended on March 31, 2019**  
[Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the  
Companies (Management and Administration) Rules, 2014]

**I. REGISTRATION AND OTHER DETAILS:**

1. CIN	L93000DL1985PLC021397
2. Registration Date	02/07/1985
3. Name of the Company	Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited)
4. Category/ Sub Category of the Company	Limited by Shares/Public Company
5. Address of Registered office and contact details	A-6/343B, Paschim Vihar, New Delhi-110063 Ph: 011-49879687
6. Whether listed Company	Yes
7. Name, Address & contact details of Registrar & Transfer Agent, if any	Beetal Financial & Computer Services (P) Limited Beetal House, 3 <sup>rd</sup> Floor, 99 Madangir, Behind Local Shopping Centre, Near DadaHarsukhdas Mandir, New Delhi-110062 Ph: 011-29961281-83

**II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY**

The Company has diversified its business by amending the Main Object clause of Memorandum & Article of Association of the Company.

Due to growing demand of healthcare solution the Company established a primary healthcare platform (Tele Health) which offers a complete healthcare solution for patient that can be availed from the comfort of home, office, or even a spa.

The Idea behind our Product which is named as “**Be-Swasth**” is to serve the people who cannot afford high consultancy fees and to make doctors available even in the rural areas. The attraction of our product is our nominal prices.

The Company has start its business in this new field.



All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr. No.	Name & Description of main products /services	NIC Code of the product/service	% to total turnover of the Company
1.	Interest Income	64990	100%

### **III.PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES**

Sr. No.	Name & Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
Not Applicable					

### **IV.SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**

#### **i) Category-wise Share Holding**

Category of Shareholders	Shares Held at beginning of the Year 31/03/2021				Shares Held at the End of the Year 31/03/2022				% Change during the year
	Demat	Physical	Total	% of total shares	Demat	Physical	Total	% of total shares	
A. Promoter									
1)Indian									
a) Individual /HUF	-	-	-	-	-	-	-	-	-
b) Central Govt.	-	-	-	-	-	-	-	-	-
c)State Govt(s)	-	-	-	-	-	-	-	-	-
d)Bodies Corporate	-	-	-	-	-	-	-	-	-
e) Banks/ FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-



<b>Sub-total (A)(1)</b>	-	-	-	-	-	-	-	-	-
2) Foreign									
a) NRIs-Individual	-	-	-	-	-	-	-	-	-
b) Other-Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/ FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
<b>Sub-total (A)(2)</b>	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter (A)=(A)(1)+ (A)(2)	-	-	-	-	-	-	-	-	-
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-



<b>Sub-total (B)(1)</b>	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
a) Bodies Corp.									
i. Indian	170000	575230	745230	66.60	170000	575230	745230	66.60	-
ii. Overseas	-	-	-	-	-	-	-	-	-
b) Individual									
i. Individual shareholders holding nominal share capital upto Rs. 1 Lakh	44600	72670	117270	10.48	44600	72670	117270	10.48	-
ii. Individual shareholders holding nominal share capital in excess of Rs. 1 Lakh	191000	56500	247500	22.12	191000	56500	247500	22.12	-
c) others (HUF)	-	9000	9000	0.80	-	9000	9000	0.80	-
<b>Sub-total (B) (2)</b>	<b>393100</b>	<b>725900</b>	<b>1119000</b>	<b>100</b>	<b>393100</b>	<b>725900</b>	<b>1119000</b>	<b>100</b>	<b>-</b>
<b>Total Public Shareholding (B) = (B)(1)+(B)(2)</b>	<b>393100</b>	<b>725900</b>	<b>1119000</b>	<b>100</b>	<b>393100</b>	<b>725900</b>	<b>1119000</b>	<b>100</b>	<b>-</b>
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
<b>Grand Total (A+B+C)</b>	<b>393100</b>	<b>725900</b>	<b>1119000</b>	<b>100</b>	<b>393100</b>	<b>725900</b>	<b>1119000</b>	<b>100</b>	<b>-</b>

## ii) Shareholding of Promoters

Sr.No.	Shareholder's Name	Shareholding at the beginning of the year (March 31, 2021)			Shareholding at the end of the year (March 31, 2022)			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
NIL								



iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sr. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the Company	% of shares pledged/encumbered To total shares	No. of Shares	% of total Shares of the Company	% of shares pledged/encumbered To total shares	
NIL								

iv) Shareholding Pattern of top ten Shareholders (other than Directors, promoters and Holders of GDRs and ADRs)

Sr. No.	Name of Shareholders	Shareholding at the beginning of the year (March 31, 2021)		Cumulative Shareholding during of the year	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of total Shares of the Company
1.	<b>Adhunik Technology Private Limited</b>				
	At the beginning of the year	170000	15.19	170000	15.19
	Increase / Decrease during the year	-	-	170000	15.19
	At the end of the year	170000	15.19	170000	15.19
2.	<b>Basant India Limited</b>				
	At the beginning of the year	168055	15.02	168055	15.02
	Increase/Decrease during the year	-	-	168055	15.02
	At the end of the year	168055	15.02	168055	15.02
3.	<b>Mascon Global Limited</b>				
	At the beginning of the year	152400	13.62	152400	13.62
	Increase/ Decrease during the year	-	-	152400	13.62
	At the end of the year	152400	13.62	152400	13.62
4.	<b>Anubhav Mercantile Private Limited</b>				
	At the beginning of the year	115200	10.29	115200	10.29
	Increase/ Decrease during the year	-	-	115200	10.29
	At the end of the year	115200	10.29	115200	10.29
5.	<b>Anjali Holdings Private Limited</b>				
	At the beginning of the year	68075	6.08	68075	6.08
	Increase/ Decrease during the year	-	-	68075	6.08
	At the end of the year	68075	6.08	68075	6.08
6.	<b>Apple Equifin Private Limited</b>				



	At the beginning of the year	45000	4.02	45000	4.02
	Increase/ Decrease during the year	-	-	45000	4.02
	At the end of the year	45000	4.02	45000	4.02
7.	<b>Prem Choudhary</b>				
	At the beginning of the year	40000	3.57	40000	3.57
	Increase/ Decrease during the year	-	-	40000	3.57
	At the end of the year	40000	3.57	40000	3.57
8.	<b>Sachin Gupta</b>				
	At the beginning of the year	34000	3.04	34000	3.04
	Increase/Decrease during the year	-	-	34000	3.04
	At the end of the year	34000	3.04	34000	3.04
9.	<b>Sonali Gupta</b>				
	At the beginning of the year	30000	2.68	30000	2.68
	Increase/Decrease During the year	-	-	-	-
	At the end of the year	30000	2.68	30000	2.68
10.	<b>Sunil Kumar Goyal</b>				
	At the beginning of the year	25000	2.23	25000	2.23
	Increase/Decrease during the year	-	-	-	-
	At the end of the year	25000	2.23	25000	2.23

#### v) Shareholding of Directors and Key Managerial Personnel

Ms. Sonali Gupta, Director has holding of 2.6% in the Company. No other Directors and KMP hold any Share during the Financial Year 2021-2022.

#### V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment:

	Secured Loan excluding deposit:	Unsecured Loan	Deposits	Total Indebtedness
<b>Indebtedness at the beginning of the financial year</b>				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	-	-	-
<b>Change in Indebtedness during the financial year</b>				
Addition	-	-	-	-
Reduction	-	-	-	-
Net Change	-	-	-	-





Indebtedness at the end of the financial year				
i)Principal Amount	-	-	-	-
ii)Interest due but not paid	-	-	-	-
iii)Interest accrued but not due	-	-	-	-
<b>Total (i+ii+iii)</b>	-	-	-	-

## VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

### A. Remuneration to Managing Director, Whole-time Directors and/or Manager

S. No.	Particulars of Remuneration	Name of MD/ Whole Time Director/ Manager	Total Amount
1.	Salary	Mr. Pranshu Poddar*	2,32,741

\* Appointed w.e.f. 15<sup>th</sup> June 2021

### B. REMUNERATION TO OTHER DIRECTORS

#### (i) Independent Directors

S. No.	Particulars of Remuneration	Name of Director	Total Amount
Nil			

#### (ii) Non-Executive Director

S. No.	Particulars of Remuneration	Name of Director	Total Amount
Nil			

**Note:** No managerial remuneration has been paid to Non-Executive Directors during the Financial Year 2021-22. Hence, computation of ceiling of managerial remuneration is not given.

#### (iii) Executive Director

S. No.	Particulars of Remuneration	Name of Director	Total Amount
1.	Salary	Sonali Gupta*	2,50,000

\*Appointed w.e.f. 11st August 2021



**C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/WTD/MANAGER**

(Amount in Rs.)

S. No.	Particulars of Remuneration	Ms. Poorti Goel Company Secretary
1.	Gross Salary	4,55,000
	(a) Salary as per provisions contained in sections 17(1) of the Income Tax Act, 1961	
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961	-
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961	-
2.	Stock Option	-
3.	Sweat Equity Shares	-
4.	Commission -as % of profit -others, specify.....	-
5.	Others, please specify	-
	<b>Total</b>	<b>4,55,000</b>

**VII. PENALTIES/ PUNISHMENT/ COMPOUNDING OF OFFENCES**

Type	Section of the Companies Act, 2013	Brief Description	Details of penalty/punishment/compounding fees imposed	Authority [RD/NCLT/Court]	Appeal made, if any (give details)
<b>A. Company</b>					
Penalty					
Punishment			Not Applicable		
Compounding					
<b>B. Directors</b>					
Penalty					
Punishment			Not Applicable		
Compounding					
<b>C. Other officers in default</b>					
Penalty					
Punishment			Not Applicable		
Compounding					

For and On Behalf of  
Be Swasth Healthcare Limited  
(Formerly known as Ujala Commercials Limited)

SD/-

SD/-

Date: July 20, 2022  
Place: New Delhi

Pranshu Poddar  
Whole Time Director  
DIN: 09203812

Ganesh Ray  
Director  
DIN: 00463635



## NOMINATION AND REMUNERATION POLICY

### Introduction:

Pursuant to Section 178 of Companies Act, 2013 and SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015, as amended from time to time, the Board of Directors of every listed Company shall constitute the Nomination and Remuneration Committee. The Board of Directors of the Company (the Board) constituted the Committee to be known as Nomination and Remuneration Committee consisting of three or more non-executive Directors out of which not less than one half are independent Directors. The Chairman of the Committee is an Independent Director. However, the Chairperson of the Company (whether executive or non-executive) may be appointed as a member of the Nomination and Remuneration Committee but shall not chair such committee.

### Objective:

The Key objective of the Committee would be:

- a) To guide the Board in relation to appointment and removal of Directors, Key Managerial Personnel and Senior Management.
- b) To evaluate the performance of the members of the Board and provide necessary report to the Board for further evaluation.
- c) To recommend to the Board on remuneration payable to the Directors, Key Managerial Personnel and Senior Management.

### Definition:

- i. **Board** means Board of Directors of the Company.
- ii. **Company** means "Be Swasth Healthcare Limited"
- iii. **Independent Director** means a Director referred to in Section 149 (6) of the Companies Act, 2013.
- iv. **Key Managerial Personnel (KMP)** means
  - a. Chief Executive Officer or the Managing Director or the Manager,
  - b. Company Secretary,
  - c. Whole-time Director,
  - d. Chief Financial Officer and
  - e. Such other officer as may be prescribed.
- v. **Nomination and Remuneration Committee** shall mean a Committee of the Board of Directors of the Company, constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and the Listing Agreement.
- vi. **Policy or This Policy** means "Nomination and Remuneration Policy."



- vii. **Remuneration** means any money or its equivalent given or passed to any person for services rendered by him and includes perquisites as defined under the Income Tax Act, 1961.
- viii. **Senior Management** means personnel of the Company who are members of its core management team excluding Board of Directors. This would include all members of management one level below the executive Directors, including all the functional heads.

**Interpretation:**

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Listing Agreement and/or any other SEBI Regulations(s) as amended from time to time.

**POLICY FOR APPOINTMENT AND REMOVAL OF DIRECTOR, KMP AND SENIOR MANAGEMENT**

**1. Appointment Criteria and Qualifications:**

- a) The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend to the Board his/her appointment.
- b) A person should possess adequate qualification, expertise and experience for the position he/she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.
- c) The Company shall not appoint or continue the employment of any person as Whole Time Director who has attained the age of seventy years. Provided that the term of the person holding this position may be extended beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond seventy years.

**2. Term/ Tenure:**

**a) Managing Director/Whole-time Director:**

The Company shall appoint or re-appoint any person as its Executive Chairman, Managing Director or Executive Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

**b) Independent Director:**

- An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's Report.
- No Independent Director shall hold office for more than two consecutive terms of upto maximum of 5 years each, but such Independent Director shall be eligible for



appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

- At the time of appointment of Independent Director it should be ensured that number of Board on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company or such other number as may be prescribed under the Act.

### **3. Evaluation:**

The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management Personnel at regular interval (yearly).

### **4. Removal:**

Due to reasons for any disqualification mentioned in the Act or under any applicable Act, rules and regulations there under, the Committee may recommend, to the Board with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the said Act, rules and regulations.

### **5. Retirement:**

The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Act and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position/ remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

## ***POLICY FOR REMUNERATION TO DIRECTORS/KMP/ SENIOR MANAGEMENT PERSONNEL***

### **1. Remuneration to Managing/Whole time/ Executive/ Managing Director, KMP and Senior Management Personnel:**

The Remuneration/ Compensation / Commission etc. to be paid to Director/ Managing Director etc. shall be governed as per provisions of the Companies Act, 2013 and rules made there under or any other enactment for the time being in force.

### **2. Remuneration to Non-Executive/ Independent Director:**

The Non-Executive Independent Director may receive remuneration/ compensation commission as per the provisions of Companies Act, 2013. The amount of sitting fees shall be subject to ceiling/ limits as provided under Companies Act, 2013 and rules made there under or any other enactment for the time being in force.

### ***REVIEW AND AMENDMENT:***

- i. The Nomination and Remuneration Committee or the Board may review the Policy as and when it deems necessary.



- ii. The Nomination and Remuneration Committee may issue the guidelines, procedures formats, reporting mechanism and manual in supplement and better implementation to this Policy. If it thinks necessary.
- iii. This Policy may be amended or substituted by the Nomination and Remuneration Committee or by the Board as and when required and also by the Compliance Officer where there is any statutory changes necessitating the change in the policy.



## FORM NO. AOC 2

**(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)**

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso is given below:

**1. Details of contracts or arrangements or transactions not at arm's length basis**

S.No.	PARTICULARS	DETAILS
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements /transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Justification for entering into such contracts or arrangements or transactions	NIL
f)	Date of approval by the Board	NIL
g)	Amount paid as advances, if any	NIL
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

**2. Details of material contracts or arrangement or transactions at arm's length basis**

Name of related Party	Nature of Relations hip	Nature of Transaction	Duration of Contract	Date of Approval	Amount (Rs. In lacs)
NIL					

\*No advances were paid for the above related party transactions

**For and On Behalf of  
Be Swasth Healthcare Limited  
(Formerly known as Ujala Commercials Limited)**

Date: July 20, 2022  
Place: New Delhi

SD/-  
Pranshu Poddar  
Whole Time Director  
DIN: 09203812

SD/-  
Ganesh Ray  
Director  
DIN: 00463635



**Form No. MR-3**

**SECRETARIAL AUDIT REPORT**  
**FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2022**  
*[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies*  
*(Appointment and Remuneration Personnel) Rules, 2014]*

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

We have conducted the secretarial audit of the compliance of applicable statutory provisions and adherence to good corporate practices by **Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited) CIN: L93000DL1985PLC021397** (“the Company”). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing my Opinion thereon.

Based on my verification of **Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited) CIN: L93000DL1985PLC021397** (“the Company”) books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March 2022, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. We have examined the books, papers, minute books, forms and returns filed and other records maintained by the **Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited) (“The Company”)** for the financial year ended on 31st March 2022 according to the provisions of:
  - i. The Companies Act, 2013 and the Rules made there under;
  - ii. The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made there under;
  - iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
  - iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings: **Not applicable to the extent of Overseas Direct Investment and External Commercial Borrowings as there were no reportable events during the financial year under review.**
  - v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’)





- a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015;
- c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
- e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
- f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **Not applicable**
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable**
- i) Any other provisions as may be applicable to company.

We have also examined compliance with the applicable clauses of the following:

- i) Secretarial Standards issued by the Institute of Company Secretaries of India.
  - ii) The SEBI (LODR) Regulation 2015 entered into by the Company with Stock Exchanges
  - iii) During the period under review and as per explanations and clarifications given to us and the representations made by the Management, the company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.
2. We further report that the Company has, in my opinion, complied with the provisions of the Companies Act, 2013 and the Rules made under that Act and the Memorandum and Articles of Association of the Company, with regard to:
- a. maintenance of various statutory registers and documents and making necessary entries therein;
  - b. closure of the Register of Members.
  - c. forms, returns, documents and resolutions required to be filed with the Registrar of Companies and the Central Government;
  - e. service of documents by the Company on its Members, Auditors and the Registrar of Companies and other stakeholders.
  - f. notice of Board meetings and Committee meetings of Directors;



- g. the meetings of Directors and Committees of Directors including passing of resolutions by circulation;
  - h. the 35<sup>th</sup> Annual General Meeting held on **Saturday, the 11<sup>th</sup> Day of September 2021**;
  - i. minutes of proceedings of General Meetings and of the Board and its Committee meetings; approvals of the Members, the Board of Directors, the Committees of Directors and the government authorities, wherever required;
  - j. constitution of the Board of Directors / Committee(s) of Directors, appointment, retirement and reappointment of Directors including the Managing Director and Whole-time Directors;
  - k. payment of remuneration to Directors including the Managing Director and Whole-time Directors,
  - l. appointment and remuneration of Auditors and Cost Auditors;
  - m. transfers and transmissions of the Company's shares and issue and dispatch of duplicate certificates of shares;
  - n. declaration and payment of dividends; **No dividend has been declared during reporting period**
  - o. Transfer of certain amounts as required under the Act to the Investor Education and Protection Fund and uploading of details of unpaid and unclaimed dividends on the websites of the Company and the Ministry of Corporate Affairs; **No Amount was pending**
  - p. borrowings and registration, modification and satisfaction of charges wherever applicable;
  - q. investment of the Company's funds including investments and loans to others;
  - r. form of balance sheet as prescribed under Part I, form of statement of profit and loss as prescribed under Part II and General Instructions for preparation of the same as prescribed in Schedule III to the Act;
  - s. Directors' report;
  - t. contracts, common seal, registered office and publication of name of the Company; and
  - u. Generally, all other applicable provisions of the Act and the Rules made under the Act.
3. During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

I. The provision of section 149 relation to independent directors has not complied with as explained herein below:

In October 2019, The Ministry (MCA) made it compulsory for independent directors to pass the online self-assessment proficiency test, which is conducted by the Indian Institute of Corporate Affairs (IICA) – if they take up or must maintain their positions on the Board of Directors.



However, Mr. Ganesh Ray and Mrs. Sushma Jain, independent director in the company with effect from 10.02.2016 and 26.08.2019 respectively have not appeared for the self-proficiency exam conducted by the IICA, hence stand ineligible to be appointed as such in the office of independent directors in any company.

We further report that:

- a. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- b. Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

4. The Company has complied with the provisions of the Securities Contracts (Regulation) Act, 1956 and the Rules made under that Act, with regard to maintenance of minimum public shareholding.
5. I further report that the Company has complied with the provisions of the Depositories Act, 1996 and the Byelaws framed there under by the Depositories with regard to dematerialization / rematerialisation of securities and reconciliation of records of dematerialized securities with all securities issued by the Company.
6. The Company has complied with the provisions of the FEMA, 1999 and the Rules and Regulations made under that Act to the extent applicable.
7. I further report that:
  - a. the Company has complied with the requirements under the SEBI (LODR) Regulation, 2015 entered into with Stock Exchanges.
  - b. the Company has complied with the provisions of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 including the provisions with regard to disclosures and maintenance of records required under the said Regulations;
  - c. the Company has complied with the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992 including the provisions with regard to disclosures and maintenance of records required under the said Regulations;.

I further report that as per explanation given to me and the representations made by the Management and relied upon by me there are adequate systems and processes in the company



commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

**Date: 20.07.2022**

**Place: Delhi**

**For Vijay Jain & Co.  
Company Secretaries**

**SD/-  
CS Vijay Jain  
Practicing Company Secretary  
C.P. No.: 18230  
M. No. A50242  
UDIN: A050242D000654175  
Peer Review Certificate no. 2241/2022**

**Note :** *This report is to be read with our letter of even date which is annexed as 'Annexure-A' and forms an integral part of this report.*



**To  
The Members,  
Be Swasth Healthcare Limited  
(Formerly known as Ujala Commercials Limited)  
A-6/343B, Paschim Vihar,  
New Delhi 110063**

Our report of even date is to be read along with this letter:

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the management representation about the Compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provision of Corporate and other applicable laws, rules, regulations and standards is the responsibility of the management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company not of the efficacy or effectiveness with which the management has conducted the affairs of the company.

**Date: 20.07.2022  
Place: Delhi**

**For Vijay Jain & Co.  
Company Secretaries**

**SD/-  
CS Vijay Jain  
Practicing Company Secretary  
C.P. No.: 18230  
M. No. A50242  
UDIN: A050242D000654175  
Peer Review Certificate No. 2241/2022**



**CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS**

**(Pursuant to Regulation 34(3) and Schedule V Part C Clause (10) (i) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited)** having **CIN: L93000DL1985PLC021397** and having registered office at A-6/343B, 1st Floor, Janta Flats, Paschim Vihar, New Delhi 110063 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my our opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal [www.mca.gov.in](http://www.mca.gov.in)) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2022 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India Ministry of Corporate Affairs or any such other Statutory Authority.

<b>Sr.No.</b>	<b>Name of Director</b>	<b>DIN</b>	<b>Date of Appointment in Company</b>
1.	Virender Kumar Jain	00036894	05/03/1999
2.	Nirmal Jain	00036929	10/05/2006
3.	Ganesh Ray	00463635	10/02/2016
4.	Sushma Jain	08545336	26/08/2019
5.	Pranshu Poddar	09203812	15/06/2021
6.	Sonali Gupta	09277676	11/08/2021



Ensuring the eligibility of the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**Place: New Delhi**  
**Date: 20.07.2022**

***For Vijay Jain & Associates***  
***Company Secretaries***  
**SD/-**

***CS Vijay Jain***  
***Practicing Company Secretary***  
**M No.:A50242**  
**C.O.P No: 18230**  
**Peer Review Certificate no. 2241/2022**  
**UDIN: A050242D000654318**



**The information required pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5 (1) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company and Directors are furnished here under:**

Requirement	Particulars
The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.	As per note 1*
The number of permanent employees on the rolls of Company.	3
Affirmation that the remuneration is as per the remuneration policy of the Company	The remuneration is as per the remuneration policy of the Company.

**\*Note 1.**

The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year ending on March 31, 2022 is as follow:

No Remuneration or Sitting Fees was being paid to any Non Executive Director during the Year 2021-22.

S. No.	Name of the Director/KMP	Designation	As on 31.03.2021	As on 31.03.2022	% increase for year ending on 31.03.2022
1	Mr. Poorti Goel	Company Secretary	35000 PM	42000 PM	20%
2.	Mr. Pranshu Poddar	Whole Time Director	25000 PM	35000 PM	40%
3.	Ms. Sonali Gupta	Director	-	50000 PM	-

Information as per Rule 5(2) of Chapter XIII of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 :

During the financial year 2021-22, no employee received the remuneration aggregating to Rs. 60 lakhs p.a.





## **CORPORATE GOVERNANCE REPORT**

The Corporate Governance Report has been prepared in compliance with the requirements of Regulations 17 to 27, read with Schedule V and Clauses (b) to (i) of Regulation 46(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“SEBI Listing Regulations”).

### **Company’s philosophy on Corporate Governance**

Corporate Governance is a set of systems and practices to ensure that the affairs of the Company are being managed in a way which ensures accountability, transparency and fairness in all its transactions.

The demands of corporate governance require professionals to raise their competency and capability levels to meet the expectations in managing the enterprise and its resources effectively with the highest standards of ethics.

The Company is committed to achieve and maintain the highest standards of Corporate Governance. Over the years, governance processes and systems have been strengthened within the Company and corporate governance has been an integral part of the way business is done.

The Company not only adheres to the prescribed corporate governance practices as per Listing Regulations but has also undertaken several initiatives towards maintaining the highest standards of Governance and these include:

### **The Company’s Corporate Governance philosophy is led by core principles of:**

- Caring for the environment which includes caring for the society around us.
- Enhancement of stakeholder’s value through pursuit of excellence, efficiency of operations, quest for growth and continuous innovation.
- Transparency, promptness and fairness in disclosures to and communication with all stakeholders including shareholders, government authorities, customers, suppliers, lenders, employees and the community at large.
- Complying with laws in letter as well as in spirit.

### **Highlights of Company’s Corporate Governance regime are:**

- Broad based and well represented Board with fair mix of Executive, Non-Executive and Independent Directors bringing in expertise in diverse areas with half of the Board being Non-Executive Director.
- Constitution of several Board Committees for focused attention and proactive flow of information and informed decisions.



- Active employee participation in place; one top executive on the Board of Directors.
- Emphasis on ethical business conduct by the Board, management and employees to ensure integrity, transparency, independence and accountability in dealing with stakeholders.
- Established Code of Conduct for Directors and Senior Management, Instituted Whistle Blower policy and Code of Conduct for Prevention of Insider Trading and Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information.
- Robust Risk Management framework for identifying various risks, assessing their probability as well as likely impact and finalizing risk mitigation and minimization plans.
- Timely, transparent and regular disclosures.
- Effective control on statutory compliances by quarterly reporting and presentation.
- Paperless meetings of Board and Committees.
- Communication with shareholders including sending of Annual Reports and other documents.

Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited) is in full compliance with the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'), which regulate Corporate Governance practices for listed Companies.

## 1. BOARD OF DIRECTOR

### (a) Composition

The composition of Board of Directors is in compliance with Regulation 17 of the Listing Regulations as well as the Companies Act, 2013 read with the Rules issued thereunder. The Company has optimum composition of Executive and Non-Executive Directors. The Board comprises of six Directors including woman Directors, One is whole time director, one is executive director and four are Non-Executive Directors including Two Independent Directors.

On an annual basis, the Company obtains from each Director details of the Board and Board Committee positions she / he occupies in other Companies and changes, if any, regarding their Directorships. In addition, the Independent Directors provide an annual confirmation that they meet the criteria of independence as defined under Section 149(6) on an annual basis of the Companies Act, 2013. But as per the Qualification reported by Secretarial Auditor, the Independent Directors have not registered themselves on the Independent Director Data bank. The Company will be taking appropriate actions to comply the above.

The maximum tenure of Independent Directors is upto five consecutive years from the date of their appointment. However, they can be re-appointed for another term of five consecutive years. The date of appointment and tenure of the existing Independent Directors are given below:



S. No.	Name of Independent Director	Date of Re-Appointment	Date of Completion of tenure
1.	Mr. Ganesh Ray	February 10, 2021	February 09, 2026
2.	Mrs. Sushma Jain	August 26, 2019	August 25, 2024

The letters of appointment have been issued to the Independent Directors and the terms and conditions thereof are posted on the Company's website.

The Board of Directors along with its Committees provides effective leadership and strategic guidance etc. the Company's management while discharging its fiduciary responsibilities, thereby ensuring that the management adheres to high standards of ethics, transparency and disclosures.

**(b) Key functions of the Board**

The Board performs various statutory and other functions in connection with managing the affairs of the Company. The key functions performed by the Board of the Company are:

- a. Reviewing and guiding corporate strategy, major plans of action, risk policy, annual budgets and business plans, setting performance objectives, monitoring implementation & corporate performance;
- b. Monitoring effectiveness of the Company's governance practices and making changes as needed;
- c. Selecting, compensating, monitoring and when necessary, replacing key executives and overseeing succession planning;
- d. Aligning key executive and Board remuneration with the long term interests of the Company and its shareholders;
- f. Monitoring and managing potential conflicts of interest of management, board members and shareholders, including misuse of corporate assets and abuse in related party transactions;
- g. Ensuring integrity of the company's accounting and financial reporting systems, including the independent audit and that appropriate systems of control are in place, in particular, systems for risk management, financial and operational controls and compliance with the law and relevant standards;
- h. Overseeing the process of disclosure and communications;
- i. Monitoring and reviewing Board Evaluation framework.



### (c) Meetings of the Board

Meetings of the Board are generally held at the registered office of the Company. During the financial year 2021-22, the Board met five times as per the details mentioned below:-

S. No.	Date of Board Meeting
1.	June 15, 2021
2.	August 10, 2021
3.	October 28, 2021
4.	December 23, 2021
5.	February 10, 2022

The Company has held a minimum of one Board Meeting in each quarter and maximum gap between two consecutive meetings did not exceed 120 days which is in compliance with the provisions of the Companies Act, 2013, Secretarial Standard-1 and SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015.

Concerned executives of the Company communicate the matters requiring approval of the Board to the Company Secretary, well in advance, so that these can be included in the Agenda for the scheduled Board/Committee meeting.

Agenda papers are sent electronically & physically to the Directors, well in advance, before the meetings. Draft Minutes of the Board and Committee meetings are circulated to the Directors for their comments thereon and, thereafter, noted by the Board/respective Committee in its next Meeting.

Composition of the Board of Directors as on March 31, 2022 and attendance at the Board meetings held during the Financial Year ended March 31, 2022 and at the last Annual General Meeting ('AGM') are given in table below:

Name of the Director	Category	Attendance at the Meetings	
		Board Meeting	Last AGM
		Attended	Attended
Mr. Virender Kumar Jain (DIN: 00036894)	Non- Executive Director	5/5	Yes
Ms. Nirmal Jain (DIN: 00036929)	Non-Executive Director	5/5	No
Mr. Ganesh Ray (DIN: 00463635)	Independent Director	5/5	Yes
Mr. Pranshu Poddar (DIN: 09203812)	Whole Time Director	5/5	Yes
Mrs. Sushma Jain (DIN: 08545336)	Independent Woman Director	5/5	Yes



Ms. Sonali Gupta (DIN: 09277676)	Executive Director	3/5	Yes
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#### (d) Other Directorships

The number of Directorships and memberships/chairmanships of Board Committees held by the Directors in other bodies corporate as on March 31, 2022 are as given in table below:

Name of Director	No. of Directorships in other Bodies Corporate*				No. of Chairmanship/ Membership of Committees**	
	Public Listed	Public Unlisted	Private	Foreign	Chairmanships	Memberships
Mr. Virender Kumar Jain	-	1	1	-	-	-
Ms. Nirmal Jain	-	-	1	-	-	2
Mr. Ganesh Ray	-	-	2	-	2	-
Mrs. Sushma Jain	1	-	-	-	1	2
Mr. Pranshu Poddar	-	-	1	-	-	-
Ms. Sonali Gupta	-	-	-	-	-	-

\*Excluding Be Swasth Healthcare Limited (formerly known as Ujala Commercials Limited), Section 8 companies and Limited Liability Partnerships.

\*\*Pursuant to Regulation 26 of Listing Regulations, membership of Audit Committees and Stakeholders Relationship Committees of Indian Public Limited Companies, whether listed or not have been considered. Committees of Be Swasth Healthcare Limited (formerly known as Ujala Commercials Limited), are also included.

#### (d) Relationship between Directors

Mr. Virender Kumar Jain and Ms. Nirmal Jain are related as husband and wife. No other Director is related to any other Director.

#### (e) Independent Directors Meeting

Independent Directors met (through Video conferencing) on March 24, 2022, without the attendance of Non-Independent Directors and members of the management of the Company. The Independent Directors, inter alia evaluated performance of the Non-Independent Directors, Chairman of the Company and the Board of Directors as a whole, for the Financial Year ended March 31, 2022. They also assessed the quality, content and timeliness of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties.



## **(f) Familiarisation Programme for Independent Directors**

In Compliance with the Regulation 25 (7) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company familiarises its Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, Legal updates, etc. In this regard, the Company follows a structured familiarisation programme for the Independent Directors. The details related thereto are displayed on the Company's website ([www.be-swasth.in](http://www.be-swasth.in)).

## **2. COMMITTEES OF THE BOARD**

The Board has constituted several Committees of Directors namely Audit Committee, Nomination & Remuneration Committee with specific terms of reference. The Committees operate as empowered agents of the Board as per their terms of reference that set forth the purposes, goals and responsibilities. Committee members are appointed by the Board with the consent of individual Directors. The Committees meet as often as required or as statutorily required. The minutes of the meetings of all Committees of the Board are placed at Board meetings for noting.

### **a) Audit Committee**

The Audit Committee primarily constitutes a formal and transparent arrangement for accurate financial reporting and strong internal controls. The Committee through regular interaction with external and internal auditors and review of financial statements ensures that the interests of stakeholders are properly protected.

All members of the Audit Committee are financially literate and a majority has accounting or financial management expertise.

#### **(i) Terms of Reference:**

The Audit Committee functions according to its terms of reference that define its composition, authority, responsibility and reporting function in accordance with the provisions of the Companies Act, 2013 and Regulation 18 of Listing Regulations which, inter-alia, include the following:

1. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. Recommendation for the appointment, remuneration and terms of appointment of auditors.
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:



- a) Matters required to be included in the Directors' Responsibility Statement to be included in the Board's Report.
  - b) Changes, if any, in accounting policies and practices and reasons for the same.
  - c) Major accounting entries involving estimates based on the exercise of judgment by management.
  - d) Significant adjustments made in financial statements arising out of audit findings.
  - e) Compliance with listing and other legal requirements relating to financial statements.
  - f) Disclosure of any related party transactions.
  - g) Draft Auditors Report including qualifications, if any.
5. Reviewing with the management, the quarterly financial statements before submission to the Board for approval;
  6. Reviewing with the management, the statement of uses/ application of funds raised through an issue/ public offers (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/ notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take steps in this matter;
  7. Reviewing and monitoring with the management, independence and performance of statutory and internal auditors, adequacy of the internal control systems, and effectiveness of the audit processes;
  8. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit;
  9. Discussion with internal auditors on any significant findings and follow up thereon;
  10. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature, and reporting the matter to the Board;
  11. Discussion with Statutory Auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
  12. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non payment of declared dividends) and creditors;
  13. To review the functioning of the Whistle Blower Policy (Vigil Mechanism);
  14. Approval of appointment of CFO (i.e., the whole time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate;
  15. Approval or any subsequent modification of transactions of the Company with related parties;
  16. Scrutiny of inter-corporate loans and investments;
  17. Valuation of undertakings or assets of the Company, wherever it is necessary;



18. Evaluation of internal financial controls and risk management system;
19. Review of Management discussion and analysis of financial condition and results of operations;
20. Review of Management letters / letters of internal control weaknesses issued by the statutory auditors;
21. Review of Internal audit reports relating to internal control weaknesses;
22. Review of Financial statement, in particular, investments made by the subsidiary company(s);
23. Review of appointment, removal and terms of reference of Chief Internal Auditor;
24. Recommend appointment and remuneration of Cost Auditors;
25. Any other role as prescribed by the Companies Act, 2013 and the Listing Regulations.

**(ii) Composition and Attendance at the meeting:**

The Audit Committee presently consists of three Non-Executive Directors. The Audit Committee meets at least four times in a year with a gap of not more than 120 days between two meetings. During the year the Committee met five times i.e. on June 15, 2021, August 10, 2021, October 28, 2021, December 23, 2021 and February 10, 2022. The quorum for the meeting is either two members or one third of the members of the Committee, whichever is greater with atleast two Independent Directors.

The details of composition of Audit Committee, meetings held during the year and attendance of the members are as under:

S. No.	Name of Director	Category	Position in the Audit Committee	No. of Meetings attended out of Five
1.	Mr. Ganesh Ray	Independent Director	Chairman	5
2.	Ms. Nirmal Jain	Non-Executive Director	Member	5
3.	Mrs. Sushma Jain	Independent Director	Member	5

**INVITEES:**

Statutory Auditors, Internal Audit firm's representatives, and other executives, as desired by the Committee, attend the meetings as invitees.

**b) Nomination and Remuneration Committee**

The Nomination and Remuneration Committee, constituted under Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015, functions according to its terms of reference that define its composition, authority, responsibility and reporting functions which, inter alia, include the following:





**(i) Terms of Reference:**

1. To formulate the criteria for determining qualifications, positive attributes and independence of a Director;
2. To formulate and recommend to the Board of Directors a policy relating to the remuneration for:
  - Directors;
  - Key Managerial Personnel; and
  - Other employees of the Company
3. To formulate criteria for performance evaluation of independent Directors and the Board and to carry out evaluation of every Director's performance;
4. To devise a policy on diversity of board of Directors;
5. To identify persons who are qualified to become Director in accordance with the criteria laid down and recommend to the Board, their appointment/removal;
6. To identify persons who may be appointed in senior management in accordance with the criteria laid down and recommend to the Board, their appointment /removal;
7. To extend or continue the term of appointment of the independent Director, on the basis of the report of performance evaluation of independent Directors;
8. Any other role as may be prescribed by law, fromtime to time.

**(ii) Composition and Attendance at the meeting:**

The Nomination and Remuneration Committee presently consists of three non-executive Directors. The Committee meets as often as required. During the year the Committee met Three time i.e. June 15, 2021, August 10, 2021 and December 23, 2021. The quorum for the meeting is either two members or one third of the members of the Committee, whichever is greater including at least one independent Director in attendance.

The details of composition of Nomination and Remuneration Committee, meetings held during the year and attendance of the members are as under:

S. No.	Name of Director	Category	Position in the Committee	No. of Meetings attended
1.	Mr. Ganesh Ray	Independent Director	Chairman	3
2.	Ms. Nirmal Jain	Non-Executive Director	Member	3



3.	Mrs. Sushma Jain	Independent Director	Member	3
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### **Investors' Grievances/Complaints**

During the year, the Company didn't receive any complaint/grievance from the investors. No complaint was pending as on March 31, 2022.

### **Transfers, Transmissions etc. approved**

During the year under review, no request had been received for share transfer/transmission. The Company had 250 shareholders as on March 31, 2022.

### **3. Skills /Expertise /Competence Matrix of The Board Of Directors Pursuant To Provisions In Sub-Para 2(H) Of Part C Of Schedule V Of The Listing Regulations:**

<b>Skill / Experience/Competency</b>	<b>Available with Board</b>
<b>Board Experience: Experience as a Director of a Company</b>	Yes
<b>Planning Experience: Experience in business/corporate planning</b>	Yes
<b>Leadership Experience: Experience serving as a Chairperson of a Corporate/Committee, or in other positions of leadership</b>	Yes
<b>Financial and Accounting Expertise: Qualifications and experience in accounting and/or finance and the ability to comprehend company accounts, financial material presented to the board and financial reporting requirements</b>	Yes
<b>Risk Assessment: Experience in the process of identifying principal corporate risks and to ensure that management has implemented the appropriate systems to manage risk</b>	Yes
<b>Legal, Regulatory and Compliance: Experience in law and compliance.</b>	Yes
<b>Strategy: Ability to think strategically and identify and critically assess strategic opportunities and threats and develop effective strategies for the Company</b>	Yes

### **4. Annual Performance Evaluation**

Pursuant to the provisions of the Act and Regulation 17 of Listing Regulations, the Board has carried out annual evaluation of its performance, its Committees, Chairperson and Directors.



Performance of the Board was evaluated by each Director on the parameters such as its role and responsibilities, business risks, contribution to the development of strategy and effective risk management, understanding of operational programmes, availability of quality information in a timely manner, regular evaluation of progress towards strategic goals and operational performance, adoption of good governance practices and adequacy and length of meetings, etc. Independent Directors also carried out evaluation of the Board performance.

Board Committees were evaluated by the respective Committee members on the parameters such as its role and responsibilities, effectiveness of the Committee vis-a-vis assigned role, appropriateness of Committee composition, timely receipt of information by the Committee, effectiveness of communication by the Committee with the Board, Senior Management and Key Managerial Personnel.

Performance of the Chairperson was evaluated by the Independent Directors on the parameters such as demonstration of effective leadership, contribution to the Board's work, communication with the Board, use of time and overall efficiency of Board meetings, quality of discussions at the Board meetings, process for settling Board agenda, etc.

Directors were evaluated individually by the Board of Directors (excepting the Director himself) on the parameters such as his/ her preparedness at the Board meetings, attendance at the Board meetings, devotion of time and efforts to understand the Company and its business, quality of contribution at the Board meetings, application of knowledge and experience while considering the strategy, effectiveness of follow-up in the areas of concern, communication with Board members, Senior Management and Key Managerial Personnel, etc. Nomination, Remuneration and Compensation Committee also carried out the performance evaluation of the individual Directors. The performance evaluation of the Non-Independent Directors was also carried out by the Independent Directors.

## 5. Remuneration of Directors

The Company has no stock option plans for the Directors and hence, it does not form a part of the remuneration package payable to any executive and/or non-executive Director. During the year under review, none of the Directors was paid any performance-linked incentive.

In 2021-22, the Company did not advance any loans to any of the executive and/or non-executive Directors.

### (i) Remuneration to Executive Directors

During the FY 21-22, the Company has paid following remuneration to the Executive Directors;

S.No	Name	Amount
1.	Pranshu Poddar (Appointed w.e.f. 15 <sup>th</sup> June 2021)	Rs. 2,32,741
2.	Sonali Gupta (Appointed w.e.f. 11 <sup>th</sup> August 2021)	Rs. 2,50,000



## **(ii) Remuneration to Non-Executive Directors**

During the FY 2021-22, the Company has not paid any remuneration to the non-executive Directors.

## **(iii) Criteria for making payment to Non-Executive Directors**

During the FY 2021-22, the Company has not paid any remuneration to the non-executive Directors.

## **(iv) Shareholding of Directors**

Ms. Sonali Gupta holds 2.6% shares in the Company.

## **GENERAL BODY MEETINGS**

### **a) The details of the last three Annual General Meetings (AGM) of the Company are as follows:**

<b>Financial Year</b>	<b>Date</b>	<b>Time</b>	<b>Location</b>	<b>Whether Special Resolution Passed</b>
2020-2021 (35th AGM)	September 11, 2021	11:00 A.M	Audio-Video Conference	Yes
2019-2020 (34 <sup>th</sup> AGM)	September 30, 2020	12:00 Noon	Audio-Video Conference	Yes
2018-2019 (33 <sup>rd</sup> AGM)	September 27, 2019	10:00AM	Apsara Grand Banquets, A-1/20B, Paschim Vihar, Rohtak Road, New Delhi 110063	Yes

### **b) Special Resolution passed through Postal Ballot during the financial year 2021-22:**

No Resolutions has been passed through Postal Ballot during the financial year 2021-22;

### **c) Whether any Special Resolution(s) are proposed to be passed through Postal Ballot**

Special Resolution(s) as may be necessary under the Act/Listing Regulations would be passed through Postal Ballot.



#### **d) Procedure for Postal Ballot**

- The notices containing the proposed resolutions and explanatory statements thereto are sent to the registered postal/email addresses of all shareholders of the Company. Due to the Covid 19 pandemic, Ministry of Corporate affairs has issued circulars according to which the matters that are needed to transacted through Postal Ballot, can be transacted in accordance to the Section 108 of the Companies Act, 2013 i.e. via Electronic Voting. Therefore no postal ballots forms are required to be sent to the shareholders.
- The E voting remains open for 30 days from the date of despatch of Postal Ballot Notice.
- The Scrutinizer submits his/her report to the Chairman/Whole Time Director of the Company, who on the basis of the report announces the results. The date of declaration of the results of the postal ballot was taken as the date of passing of the resolution.
- The Company has entered into an agreement with National Securities Depository Limited (NSDL) for providing e-voting facility to its shareholders. Under this facility, shareholders are provided an electronic platform to participate and vote on the proposal(s) of the Company.

#### **6. CODES AND POLICIES**

The Companies has established the following salient codes and policies:

##### **a) Code of Conduct**

The Company has formulated and implemented a Code of Conduct for Board of Directors and Senior Management. Requisite annual affirmations of compliance with the Code have been received from the Directors and Senior Management of the Company. A declaration signed to this effect by Mr. Pranshu Poddar, Director is attached as **Annexure A**. The Code of Conduct is posted on the Company's website.

##### **b) Code of Conduct for Insider Trading**

The Company has adopted a revised Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities of the Company by its Designated Persons. Dealing in the shares of the Company by the Designated Persons is effectively monitored for ensuring compliance with the Code.

Report on dealing in the shares of the Company by the Designated Persons is placed before the Chairman of the Audit Committee and the Board. The Code of Conduct is posted on the Company's website.



**c) Code of Practices and procedures for fair Disclosure of Unpublished Price Sensitive Information (UPSI)**

The Company has adopted a Code of Practices and Procedures for Fair Disclosure of UPSI with a view to facilitate prompt, uniform and universal dissemination of UPSI. The said Code is posted on the Company's website.

**d) Policy for determining materiality of Events and Information**

The Company has adopted a Policy for Determining Materiality of Events and Information for the purpose of making disclosure to the Stock Exchange. This policy aims to ensure timely and adequate disclosure of all material and price sensitive information to the Stock Exchange. The Policy is displayed on the Company's website.

**e) Policy for Preservation of Documents**

The Company has adopted a Policy for Preservation of Documents. The Policy facilitates preservation of documents in compliance with the laws applicable to various functions and departments of the Company. The Policy is displayed on the Company's website.

**f) Nomination and Remuneration Policy**

The Company's policy on appointment and remuneration of the Directors, Key Managerial Personnel and other employees is attached.

**g) Policy on materiality of Related Party Transaction and dealing with related party transaction**

This policy is displayed on the Company's website.

No material Related Party Transaction was entered into during Financial Year 2021-22.

**h) Whistle Blower Policy**

The Company has a robust Whistle Blower Policy to make the workplace at Be Swasth conducive to open communication regarding business practices. It enables the Directors and full time employees to voice their concerns or disclose or report fraud, unethical behaviour, violation of the Code of Conduct, questionable accounting practices, grave misconduct, etc. without fear of retaliation/ unlawful victimization/ discrimination which is a sine qua non for an ethical organization.

The Whistle Blower Policy has been posted on the website of the Company. The Audit Committee periodically reviews the functioning of the Policy. During the year, no Director or full time employee was denied access to the Chairman of the Audit Committee.

**(i) Prevention of Sexual Harassment Policy**

The Company had adopted the Sexual Harassment ('POSH') pursuant to the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.



The Company has ensured organisation wide dissemination of the Policy and the provisions of Prevention of Sexual Harassment of Women at Workplace Act by conducting sessions throughout the Company.

## **7. DISCLOSURES**

### **a) Related Party Transaction**

The Company has not entered into any other transaction of the material nature with the promoters, Directors or the management etc. that may have a potential conflict with the interest of the company at large. Suitable disclosure as required by the Accounting Standard (AS 18) has been made in the Annual Report. Attention of the members is drawn to the disclosures of transactions with related parties as there was no related party transaction for the Year ended March 31, 2022.

### **b) Details of non-compliance(s) by the Company, Penalties and Strictures imposed on the Company by Stock Exchange or SEBI or any Statutory Authority, on any matter related to capital markets, during the last three years:**

The Company has complied with the requirements of the Stock Exchange, SEBI and other statutory authorities on all matters relating to capital markets. No penalties or strictures imposed on the Company by Stock Exchange or SEBI and other Statutory Authorities on matters related to capital markets during the last three years.

### **c) Risk Management**

The Company is not mandatorily required to constitute Risk Management Committee. Further our Company has laid down procedure to inform Board Members about the risk assessment and minimization procedures. These procedures are being periodically reviewed to ensure that management controls risk through the means of properly defined framework of the Company.

### **d) Details of compliance with mandatory requirements and adoption of non-mandatory requirements:**

The Company has complied with Corporate Governance requirements specified in Regulation 17 to 27 and Clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

### **e) Compliances**

All Returns/ Reports were generally filed within the stipulated time with the Stock Exchanges/ other authorities.



## 8. CEO/CFO Certification

A certificate from Ms. Sonali Gupta, Director on the financial statements of the Company was placed before the Board and also enclosed as “**Annexure C**”.

## 9. MEANS OF COMMUNICATION

- a) **Quarterly Results:** The quarterly financial results are regularly submitted to the Stock Exchange where the securities of the Company are listed i.e Metropolitan Stock Exchange of India Limited (MSEI).
- b) **Newspaper Advertisement:** The quarterly and annual financial results published in the leading newspapers of the country, namely ‘**Financial Express**’ and regional newspapers like ‘**Jansatta**’ and are simultaneously displayed on the website of the company i.e [www.be-swasth.in](http://www.be-swasth.in).
- c) **Website:** Various sections of the Company’s website keep the investors updated on material developments of the Company by providing key and timely information like details of Directors, financial results, annual reports, shareholding pattern etc. The website of the company is [www.be-swasth.in](http://www.be-swasth.in).
- d) **SEBI Complaints Redress System (SCORES):** The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are Centralised database of all complaints, online upload of Action Taken Reports (ATRs) by concerned companies and online viewing by investors of actions taken on the complaint and its current status.
- e) **News Release Presentations:** Official news releases are displayed on the Company’s website.

## 10. GENERAL SHAREHOLDER INFORMATION

### a) Date, Time and Venue of 36<sup>th</sup> Annual General Meeting

As per the Notice of 36<sup>th</sup> Annual General Meeting.

### b) Financial Year

The Company observes April 01 to March 31 as its Financial Year.

Adoption of Quarterly Results for the Quarter ending:

30 June 2022	1 <sup>st</sup> /2 <sup>nd</sup> week of August 2022
30 September 2022	1 <sup>st</sup> /2 <sup>nd</sup> week of November 2022
31 December 2022	1 <sup>st</sup> /2 <sup>nd</sup> week of February 2023
31 March 2023	3 <sup>rd</sup> / 4 <sup>th</sup> week of May 2023





**c) Book Closure and Dividend Payment Dates**

Book Closure date is as per Notice of 36<sup>th</sup> Annual General Meeting. Further, no dividend has been recommended for the year ended March 31, 2022.

**d) Listing**

The name of the stock Exchange at which the securities of the Company listed is as under:

S. No.	Name of the Stock Exchange	Securities Listed	Stock Code
1.	Metropolitan Stock Exchange of India Limited (MSEI) Vibgyor Towers, 4 <sup>th</sup> Floor, Plot No. C-62, G-Block, Opposite Trident Hotel, Bandra Kurla Complex, Mumbai-400098.	Equity Shares	ISIN (Equity Shares) in NSDL & CDSL: INE288U01011

The Company has not paid the annual listing fees for the financial year 2021-2022, to the Metropolitan Stock Exchange of India Limited, but it will be cleared soon.

**e) Market Price Data**

During the Financial year 2021-22, there was no trading in the Equity Shares of the Company.

**f) Registrar and Share Transfer Agent**

For share related matters, members are requested to correspond with the Company's Registrar and Share Transfer Agent - M/s Beetal Financial & Computer Services (P) Limited quoting their Folio No. / DP ID & Client ID at the following address:

Beetal Financial & Computer Services (P) Limited  
Beetal House, 3<sup>rd</sup> Floor, 99 Madangir, Behind Local Shopping Centre,  
Near Dada Harsukhdas Mandir, New Delhi-110062

Tel: 011-29961281-83  
E-mail: beetal@beetalfinancial.com

**g) Share Transfer System**

Board of Directors is authorised to approve transfers of shares. Share transfers which are received in physical form, are processed and the share certificates are normally returned within a period of 15 days from the date of receipt subject to the documents being valid and complete in all respects. The dematerialised shares are transferred directly to the beneficiaries by the depositories.

**h) Distribution of Shareholding**

Distribution of shareholding as on March 31, 2022

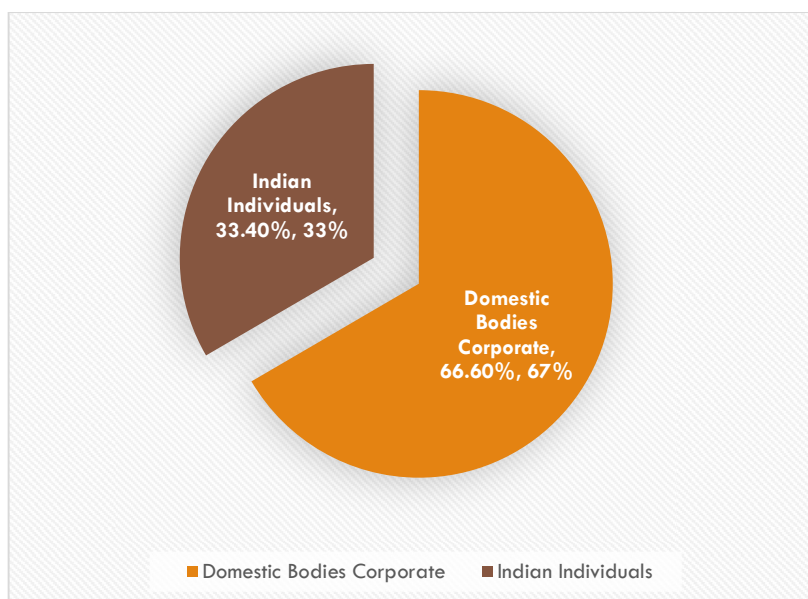


(i) Value wise

Shareholding of Nominal Value	Shareholders		Shareholding	
	Number	%	Number	%
Upto 5000	200	80	51970	4.64
5001 to 10000	18	7.20	14800	1.32
10001 to 20000	6	2.40	10500	0.94
20001 to 30000	4	1.60	11500	1.03
30001 to 40000	0	0.00	0.00	0.00
40001 to 50000	2	0.80	10000	0.89
50001 to 100000	3	1.20	29000	2.59
Above 100000	17	6.80	986230	88.14
<b>Total</b>	<b>250</b>	<b>100.00</b>	<b>1119000</b>	<b>100.00</b>

(ii) Category wise

S. No.	Category	No. of Shares	Shareholding as a percentage of total number of shares
<b>A</b>	<b>Promoter &amp; Promoter Group</b>	0	0
<b>B</b>	<b>Public Shareholding</b>		
1	Banks / Financial Institutions	0	0
2	Foreign Institutional Investors	0	0
3	Domestic Bodies Corporate	7,45,230	66.60
4	Indian HUF /Individuals	3,73,770	33.40
	<b>Total</b>	<b>11,19,000</b>	<b>100.00</b>



**i) Dematerialisation of Shares and Liquidity**

It is advisable that the shareholders who have shares in physical form get their shares dematerialized. The Company has signed agreements with National Securities Depository Limited (NSDL) and Central Depositories Services (India) Limited (CDSL). 3,93,100 equity shares of the Company (35.12%) were in dematerialized form as on March 31, 2022. Under the Depository System, the International Securities Identification Number (ISIN) allotted to the Company's shares is INE288U01011. The Equity Shares of the Company are not frequently traded on the Metropolitan Stock Exchange of India Limited (MSEI).

**j) Compliance Certificate from the Practicing Company Secretary**

The Company has obtained a Certificate from Mr. Vijay Jain, Proprietor of M/s Vijay Jain & Associates, Company Secretary in Practice, regarding the Compliance of conditions of Corporate Governance as Stipulated in Schedule V (E) of the Listing Regulations. The Certificate is attached as **Annexure-B**.

**k) Information pursuant to Regulation 36 (3) of the Listing Regulations**

Information pertaining to particulars of Director to be re-appointed at the forthcoming Annual General Meeting has been included in the Notice convening the Annual General Meeting.

**l) Demat Suspense Account/ Unclaimed Suspense Account**

The Company does not have any shares in the demat suspense account or unclaimed suspense account.

**m) Outstanding Global Depository Receipts or American Depository Receipts or warrants or any convertible instruments and its impact on equity**

As on date, the Company has not issued GDRs, ADRs or warrants or any other Convertible Instruments and as such, there is no impact on the equity share capital of the Company.

**n) Address for Correspondence**

The Shareholders may send their grievances/queries to the Registrar & Share Transfer Agent at their address mentioned above or to the Company at:

Be Swasth Healthcare Limited  
(Formwerly known as Ujala Commercials Limited)  
A-6/343B, 1<sup>st</sup> Floor,  
Paschim Vihar, New Delhi-110063  
Tel: 011-49879687  
E-mail: cs@be-swasth.com  
Website: www.be-swasth.in



## 11. Compliance with Regulation 27 of Listing Regulations

### a) Mandatory Requirements

Company is not required to comply with the Corporate Governance requirements as the Company do not fall under the criteria of Regulation 15 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

<b>I. Disclosure on Website in terms of Listing Regulations</b>	
<b>Item</b>	<b>Compliance Status (Yes/No/NA)<sup>refer note below</sup></b>
Details of Business	Yes
Terms and conditions of appointment of Independent Directors	Yes
Composition of various Committees of Board of Directors	Yes
Code of Conduct of Board of Directors and Senior Management Personnel	Yes
Details of establishment of Vigil Mechanism/ Whistle Blower Policy	Yes
Criteria of making payments to Non-Executive Directors	N.A
Policy on dealing with Related Party Transactions	Yes
Policy for determining 'material' subsidiaries	N.A
Details of familiarization programmes imparted to Independent Directors	Yes
Contact information of the designated officials of the listed entity who are responsible for assisting and handling Investor Grievances	Yes
E-mail Address for Grievance Redressal and other relevant details	Yes
Financial Results	Yes
Shareholding Pattern	Yes
Details of Agreements Entered into with the media companies and/or their Associates	N.A



New name and the old name of the listed entity	Yes	
<b>II. Annual Affirmations</b>		
<b>Particulars</b>	<b>Regulation Number</b>	<b>Compliance Status (Yes/No/NA)<sup>refer note below</sup></b>
<b>Independent Director(s) have been appointed in terms of specified criteria of 'independence' and/or 'eligibility'</b>	16(1)(b) & 25(6)	Yes
<b>Board Composition</b>	17(1)	Yes
<b>Meeting of Board of Directors</b>	17(2)	Yes
<b>Review of Compliance Reports</b>	17(3)	N.A
<b>Plans for orderly succession for appointments</b>	17(4)	N.A
<b>Code of Conduct</b>	17(5)	Yes
<b>Fees/Compensation</b>	17(6)	N.A
<b>Minimum Information</b>	17(7)	N.A
<b>Compliance Certificate</b>	17(8)	Yes
<b>Risk Assessment &amp; Management</b>	17(9)	N.A
<b>Performance Evaluation of Independent Directors</b>	17(10)	Yes
<b>Composition of Audit Committee</b>	18(1)	Yes
<b>Meeting of Audit Committee</b>	18(2)	Yes
<b>Composition of Nomination &amp; Remuneration Committee</b>	19(1) & (2)	Yes
<b>Composition of Stakeholders Relationship Committee</b>	20(1) & (2)	Yes
<b>Composition and role of risk management committee</b>	21(1),(2),(3),(4)	N.A
<b>Vigil Mechanism</b>	22	Yes
<b>Policy for Related Party Transaction</b>	23(1),(5),(6),(7) & (8)	Yes



<b>Prior or Omnibus approval of Audit Committee for all related party transactions</b>	23(2), (3)	N.A
<b>Approval for material related party transactions</b>	23(4)	N.A
<b>Composition of Board of Directors of unlisted material Subsidiary</b>	24(1)	N.A
<b>Other Corporate Governance requirements with respect to subsidiary of listed entity</b>	24(2),(3),(4),(5) & (6)	N.A
<b>Maximum Directorship &amp; Tenure</b>	25(1) & (2)	Yes
<b>Meeting of Independent Directors</b>	25(3) & (4)	Yes
<b>Familiarization of Independent Directors</b>	25(7)	Yes
<b>Memberships in Committees</b>	26(1)	Yes
<b>Affirmation with compliance to Code of Conduct from members of Board of Directors and Senior management personnel</b>	26(3)	N.A
<b>Disclosure of Shareholding by Non-Executive Directors</b>	26(4)	Yes
<b>Policy with respect to obligations of Directors and Senior Management</b>	26(2) & 26(5)	Yes

**b) Extent to which Discretionary Requirements have been adopted:**

The status of adoption of non-mandatory requirements as specified in Regulation 27(1) read with Part E of Schedule II of the Listing Regulations is given below:

**(i)The Board - Non Executive Chairman's Office**

Mr. Ganesh Ray is the Chairman of the Company as at March 31, 2021.

**(ii) Shareholders' Rights**

Half yearly financial performance is not being sent to Shareholders.



### **(iii) Modified Opinion(s) in Audit Report**

Audit reports on the financial statements of the Company do not contain any modified opinion.

### **(iv) Separate posts of Chairman and CEO/MD/Whole Time Director**

The Company has separate posts of Chairman and Whole Time Director.

### **(v) Reporting of Internal Auditor**

Internal Auditor reports to the Audit Committee.

### **Investor Services**

In an endeavour to give best possible service to investors, the Company has taken the following initiatives:

- Emailing Annual Report and Notice of Annual General Meeting to shareholders, whose e-mail IDs are available.
- User friendly Investor Section on the website of the Company [www.be-swasth.in](http://www.be-swasth.in)
- A dedicated e-mail ID viz. [cs@be-swasth.com](mailto:cs@be-swasth.com) for sending communications to the Company Secretary & Compliance Officer. Members may lodge their complaints or suggestions on this e-mail ID as well.

Further, quarterly and annual financial results of the Company are also uploaded on the website of the Company for the benefit of the shareholders and public at large.



**TO WHOMSOEVER IT MAY CONCERN**

“This is to confirm that the Company has adopted a Code of Conduct for Directors and Senior Management of the Company, as per Schedule-V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has received confirmation from the Directors and Senior Management regarding compliance with the code for the year ended March 31, 2022.”

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

**Date: July 20, 2022  
Place: New Delhi**

**SD/-  
Pranshu Poddar  
Director  
DIN: 09203812**





**CERTIFICATE ON CORPORATE GOVERNANCE**

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

We have examined the compliance of conditions of Corporate Governance by **Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited) CIN: L93000DL1985PLC021397** (hereinafter referred as "the Company") for the year ended March 31, 2022, as stipulated in Regulation 17 to 27 and clause (b) to (i) of Regulation 46 (2) and para C, D and E of Schedule V of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

The compliance of various provisions of Corporate Governance is the responsibility of the management. Our examination was limited to the review of the procedures and implementations, thereof, adopted by the Company for ensuring compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations sought and replies given to us by the Management of the Company and considering the relaxations granted by the Ministry of Corporate Affairs and Securities and Exchange Board of India warranted due to the, spread of the COVID-19 pandemic, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended on March 31, 2022.

We state that in respect of investor grievances received during the year ended 31st March, 2022, no investor grievances are pending against the Company for a period exceeding 15 days as per records maintained by the company which are presented to the Board of Directors of the Company.

We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

*For Vijay Jain & Associates  
Practising Company Secretaries*

Place: New Delhi  
Date: 20.07.2022

SD/-  
Vijay Jain  
M No.:50242  
C.O.P No: 18230  
Peer Review Certificate no. 2241/2022  
UDIN: A050242D000654373



**CEO/CFO Certification  
(Pursuant to Regulation 17(8) of SEBI (LODR) Regulations, 2015)**

To  
The Board of Directors,  
**Be Swasth Healthcare Limited**  
(Formerly known as Ujala Commercials Limited)

In terms of regulation 17(8) of SEBI (LODR) Regulations, 2015, CEO/CFO and Director of the Company has certified to the Board that:

- a) We have reviewed financial statements and the Cash Flow Statement for the year and that to the best of our knowledge and belief:
- (1) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - (2) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b) To the best of our knowledge and belief, no transactions entered into by the Company during the year are fraudulent, illegal or violative of the Company's code of conduct.
- c) We accept responsibility for establishing and maintaining internal control for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which they are aware and steps have been taken to rectify these deficiencies.
- d) We have indicated to the auditors and the Audit committee that:
- There has not been any significant change in internal control over financial reporting during the year;
  - There has not been any significant changes in accounting policies during the year requiring disclosure in the notes to the financial statements; and
  - We are fully aware of any instances during the year of significant fraud with involvement therein of the management or an employee having a significant role in the Company's internal control system over financial reporting.

**Date : July 20, 2022**  
**Place: Delhi**

**SD/-**  
**Sonali Gupta**  
**Director & CFO**  
**DIN: 09277676**



## MANAGEMENT DISCUSSION AND ANALYSIS REPORT

### 1. Industry Structure and Developments

**Be Swasth Healthcare Limited (Formerly known as Ujala Commercials Limited)** is into business of Telehealth consultation. Due to growing demand of healthcare solution the Company established a primary healthcare platform (Tele Health) which offers a complete healthcare solution for patient that can be availed from the comfort of home, office, or even a spa.

The Idea behind our Product which is named as “**Be-Swasth**” is to serve the people who cannot afford high consultancy fees and to make doctors available even in the rural areas. The attraction of our product is our nominal prices.

The Company has Developed a Mobile Based Application with the name of “**Be-Swasth**” which is available on Android and IOS Platform.

### 2. Opportunities and Threats

Capital markets at present are going through turbulent times due to slow-down in domestic economy, slow-down in reforms, uncertain global economic environment, economic crisis faced by a few countries in Europe, fluctuations in currency rates, etc. Although the inflation has remained steady during the year but it is still under pressure due to hike in petrol prices, burden of diesel subsidies, high fiscal deficit, etc. However, we feel that the opportunities will soon arise in the markets upon the corrective policies by the government and better fiscal management which will strengthen the economy.

### 3. Segment-Wise Performance

The Company is into single reportable segment only.

### 4. Outlook

The Company does not foresee and major threat to the growth prospective. Since the company is engaged in Healthcare sector, there is huge scope of growth in the industry.

### 5. Risk & Concerns

The Company has constituted a committee of Directors to identify, monitor and minimize the risk and also to identify the business opportunities. The growth of your Company's portfolio is linked to the overall economic growth. Primary risk to the business will be on account of adverse changes to the economy. Further, the changes in consumer behaviour, buying patterns and working environment arising due to COVID-19 pandemic may pose some challenges for the businesses.

### 6. Adequacy of Internal Control

The Company is availing the services of independent professionals to carry out the internal audit and ensure that recording and reporting of all transactions is adequate and proper. The necessary measures are taken to update the internal control system. The system also ensures



that all the transactions are appropriately authorised, recorded and reported. All the measures are regularly reviewed by the management and necessary improvements are done.

## **7. Discussions on Financial Performance**

The brief on Financial Performance of the Company is already provided in the Boards' Report of the Company.

## **8. Human Resource Development**

The Company believes that its people are a key differentiator, especially in knowledge driven, competitive and global business environment. Adapting work culture to suit the dynamic balancing of people requirements and employee needs is an ongoing process. Our people are the company's greatest assets. Your company focuses on increasing the overall productivity per employee in the challenging market conditions. Men are the only active agent and acts as a catalyst in effective utilization of all other M's (Material, Machine and Money). The Board of Directors of your company would like to place on record their sincere appreciation for the efforts and contribution made by all the employees of the Company in the challenging environment. Your Directors take this opportunity to thank all employees for rendering impeccable services to every constituent of Company, customers and shareholders. The Company has a well-defined appraisal system to assess and reward the employees appropriately and also to gauge the potentials of the individuals.

## **9. Cautionary Statement**

The Statements in the "Management Discussion and Analysis Report" describe the Company's objectives, estimates and expectations, which may be a forward looking statement within the meaning of applicable laws, rules and regulations. The actual results may differ from those expressed or implied, depending upon the economic conditions and policies of the Government. Important factors that could make a difference to your Company's operations include competitive actions, disruptions caused by pandemic and natural calamities, changes in Government regulations, tax regimes, economic developments in India and other incidental factors.

**For and On Behalf of  
Be Swasth Healthcare Limited  
(Formerly known as Ujala Commercials Limited)**

**Date: July 20, 2022  
Place: New Delhi**

**SD/-  
Pranshu Poddar  
Whole Time Director  
DIN: 09203812**

**SD/-  
Ganesh Ray  
Director  
DIN: 00463635**



## **Independent Auditor's Report**

To the Members of **BE SWASTH HEALTHCARE LIMITED**  
**(Formerly Known as Ujala Commercials Limited)**

### **Opinion**

We have audited the standalone financial statements of **Be Swasth Healthcare Limited (Formerly known as "Ujala Commercials Limited")** ("the Company"), which comprise the Standalone Balance Sheet as at March 31, 2022, and the Standalone Statement of Profit and Loss (including other comprehensive income), Standalone Statement of Changes in Equity and Standalone Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other Information**

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent



with the standalone financial statement or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

The balances of trade receivables and other assets are subject to confirmation from third party.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these IND AS financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (IND AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of user taken on basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and access the risk of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risk, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher



than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguard

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



- c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the statement of change in equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure B**”.
3. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has no any pending litigations on its financial statements.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For PVR-N & Co.**

**Chartered Accountants**  
**Firm’s Registration No. 004062N**

**SD/-**  
**Pradeep Kumar Jindal**  
**Partner**

**M.No-082646**  
**UDIN: 22082646AJXAQA1255**  
**Peer Review Certificate No.: 014266**

**Place: New Delhi**  
**Date: 30<sup>th</sup> May 2022**





## **Annexure 'A'**

### **The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".**

We report that:

- i.
  - a. The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
  - b. As explained to us, fixed assets have been physically verified by the management.
- ii. As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
- iii. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties listed in the register maintained under Section 189 of the Companies Act, 2013. Consequently, the provisions of clauses iii (a), (b) and (c) of the order are not applicable to the Company.
- iv. In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- v. The company has not accepted any deposits from the public covered under sections 73 to 76 of the Companies Act, 2013.
- vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii.
  - i. According to the records of the company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, , Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, cess and any other statutory dues to the extent applicable, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us, the company has no outstanding dues as on March 31, 2022.
  - ii. According to the information and explanations given to us, there is no amount payable in respect of service tax, sales tax, customs duty, excise duty, value added tax and cess whichever applicable, which have not been deposited on account of any disputes.



- viii. In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holder, as applicable to the company.
- ix. Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- x. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. According to the information and explanations given to us, we report that managerial remuneration has been paid in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- xii. The company is not a Nidhi Company. Therefore, clause xii of the order is not applicable to the company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by the applicable accounting standards.
- xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xv. The balances of debtors and creditors are subject to confirmations.
- xvi. The company has not entered into non-cash transactions with directors or persons connected with him.
- xvii. The company was registered under section 45-IA of the Reserve Bank of India Act, 1934. However, the registration under section 45-IA of the Reserve Bank of India Act, 1934 has been cancelled with effect from 02<sup>nd</sup> August 2018.

**For PVR-N & Co.**

**Chartered Accountants  
Firm's Registration No. 004062N**

**SD/-  
Pradeep Kumar Jindal  
Partner**

**M.No-082646**

**UDIN: 22082646AJXAQA1255**

**Place: New Delhi  
Date: 30<sup>th</sup> May 2022**



## **ANNEXURE B**

### **TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF BE SWASTH HEALTHCARE LIMITED (FORMERLY KNOWN AS UJALA COMMERCIALS LIMITED)**

#### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **Be Swasth Healthcare Limited (formerly known as Ujala Commercials Limited)** ("the Company") as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI)". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For PVR-N & Co.**

**Chartered Accountants  
Firm's Registration No. 004062N**

**SD/-  
Pradeep Kumar Jindal  
Partner**

**M.No-082646  
UDIN: 22082646AJXAQA1255**

**Peer Review Certificate No. 014266**

**Place: New Delhi  
Date: 30<sup>th</sup> May 2022**



<b>BE SWASTH HEALTHCARE LIMITED</b>			
<b>(Formerly known as Ujala Commercials Limited)</b>			
<b>CIN: L93000DL1985PLC021397</b>			
<b>Regd. Office:A-6/343B, 1st Floor, Paschim Vihar, New Delhi-110063</b>			
<b>Ph. No: 011-49879687/ Email Id: cs@be-swasth.com</b>			
<b>BALANCE SHEET AS AT 31ST MARCH 2022</b>			
			<b>(In Rupees)</b>
<b>Particulars</b>	<b>Note No.</b>	<b>31.03.2022</b>	<b>31.03.2021</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>(a) Property, Plant and Equipment</b>	2	12,43,768	8,63,391
<b>(b) Financial Assets</b>			
<b>(i) Investments</b>		-	-
<b>(ii) Loans</b>	3	-	-
<b>(iii) Other Financial Assets</b>		-	-
<b>(c) Other Non-Current Assets</b>		4,09,859.00	-
<b>(d) Deferred Tax Assets</b>		-	-
<b>Current assets</b>			
<b>(a) Financial Assets</b>			
<b>(i) Loans</b>		1,30,00,000.00	1,27,00,000.00
<b>(ii) Cash and cash equivalents</b>	4	1,89,572	1,32,120
<b>(iii) Other Bank Balances</b>		-	-
<b>(iv) Trade Receivables</b>	5	12,91,212.00	12,91,212.00
<b>(v) Inventories</b>		-	-
<b>(vi) Other Financial Assets</b>		-	-
<b>(b) Other Current Assets</b>	6	3,44,592.00	3,44,592.00
<b>(c) Current Tax Assets</b>		-	-
<b>Total Assets</b>		<b>1,60,69,145</b>	<b>1,53,31,315.08</b>



<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
<b>(a) (i) Equity Share Capital</b>	7	1,11,90,000.00	1,11,90,000.00
<b>(b) Other Equity</b>	8	(15,36,984)	8,63,656
<b>Liabilities</b>			
<b>Non-Current liabilities</b>			
<b>(a) Financial Liabilities</b>			
<b>(i) Loans</b>	9	-	-
<b>(b) Deferred Tax Liabilities</b>		7,68,005	2,56,433
<b>Current liabilities</b>			
<b>(a) Financial Liabilities</b>			
<b>(i) Loans</b>		-	-
<b>(ii) Trade Payables</b>		55,53,168	29,64,811
<b>(iii) Other Financial Liabilities</b>	10	94,956	56,414
<b>(b) Other Current Liabilities</b>		-	-
<b>(c) Current Tax Liabilities</b>		-	-
<b>Total Equity and Liabilities</b>		<b>1,60,69,145</b>	<b>1,53,31,315.08</b>

Significant Accounting Policies

1

The accompanying notes are an integral part of the Financial Statements.

In terms of our report attached.

**In terms of our report attached.**  
**For PVR-N & Co.**  
**Chartered Accountants**  
**Firm's Registration No. 004062N**  
**SD/-**  
**Pradeep Kumar Jindal**  
**Partner**  
**M. No. 082646**  
**FRN. 004062N**  
**Place: New Delhi**  
**Date: 30.05.2022**

**For & On behalf of the Board of Directors of**  
**BE SWASTH HEALTHCARE LIMITED**  
**(Formerly known as Ujala Commercials Limited)**  
**SD/-**  
**(Ganesh Ray)**  
**Director**  
**DIN:-00463635**  
**SD/-**  
**(Pranshu Poddar)**  
**DIN: 09203812**  
**Whole Time Director**  
**SD/-**  
**(Sonali Gupta)**  
**Director**  
**DIN:- 09277676**  
**SD/-**  
**(Poorti Goel)**  
**M.No. A59014**  
**Company Secretary**



**BE-SWASTH HEALTHCARE LIMITED**

**Statement of Profit & Loss for the Year Ended 31st MARCH 2022**

Particulars			(In Rupees)
INCOME	Note No.	31.03.2022	31.03.2021
<b>Revenue from operations</b>			
<b>Other Income</b>	11	9,02,326	9,00,000.00
<b>Total Income</b>		1	3
		<b>9,02,327</b>	<b>9,00,003.00</b>
<b>Expenses</b>			
<b>Purchases of Stock-in-Trade</b>			
"Changes in inventories of finished goods, work-in-progress and Stock-in-Trade"		-	-
<b>Employee benefits expenses</b>	12	21,39,718	6,02,466.00
<b>Finance costs</b>	13	124	1,895.00
<b>Depreciation and amortization expenses</b>		75,865	1,03,505.08
<b>Other expenses</b>	14	5,75,690	5,37,773.66
<b>Total Expenses</b>		<b>27,91,397</b>	<b>12,45,639.74</b>
<b>Profit/(loss) before tax</b>		(18,89,069)	(3,45,637)
<b>Tax expense:</b>			
<b>Current Tax</b>		-	-
<b>Deferred Tax</b>		(5,11,571.06)	(1,10,138)
<b>Profit/(loss) for the period</b>		<b>(24,00,640)</b>	<b>(4,55,775)</b>
<b>Other Comprehensive Income</b>			
<b>A) (i) Items that will not be reclassified to profit or loss</b>		-	-
<b>- Remeasurements of the defined benefit plans, net of tax</b>		-	-
<b>A) (ii) Income tax relating to items that will not be reclassified to profit or loss</b>		-	-



B) (i) Items that will be reclassified to profit or loss		-	-
B) (ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Other Comprehensive Income for the year, Net of Tax			
<b>Total Comprehensive Income for the year (Comprising (Loss) and Other Comprehensive Income for the year)</b>		<b>(24,00,640)</b>	<b>(4,55,775)</b>
<b>Earnings per equity share:</b>			
(1) Basic		(2.15)	(0.41)
(2) Diluted		-	-

Significant Accounting Policies

1

The accompanying notes are an integral part of the Financial Statements.

In terms of our report attached.

**In terms of our report attached.**

**For PVR-N & Co.**

**Chartered Accountants**

**Firm's Registration No. 004062N**

**SD/-**

**Pradeep Kumar Jindal**

**Partner**

**M. No. 082646**

**FRN. 004062N**

**Place: New Delhi**

**Date: 30.05.2022**

**For & On behalf of the Board of Directors of**

**BE SWASTH HEALTHCARE LIMITED**

**(Formerly known as Ujala Commercials Limited)**

**SD/-**

**(Ganesh Ray)**

**Director**

**DIN:-00463635**

**SD/-**

**(Pranshu Poddar)**

**DIN: 09203812**

**Whole Time Director**

**SD/-**

**(Sonali Gupta)**

**Director**

**DIN:- 09277676**

**SD/-**

**(Poorti Goel)**

**M.No. A59014**

**Company Secretary**





<b>BE-SWASTH HEALTHCARE LIMITED</b>		
<b>CASH FLOW STATEMENT AS AT 31st MARCH 2022</b>		
<b>Particulars</b>	<b>31.03.2022</b>	<b>31.03.2021</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Taxation		
	(18,89,069)	(3,45,637)
<b>Add: Adjustment For</b>		
Depreciation	75,865	1,03,505
Finance Cost	124	1,895
<b>Operatine Profit Before Working Capital Change</b>	<b>(18,13,081)</b>	<b>(2,40,237)</b>
<b>Adjustment For</b>		
<b>(Increase)/decrease in Loans &amp; Advances</b>	(3,00,000)	(9,00,000)
<b>(Increase)/decrease in Sundry Debtors</b>	-	-
<b>Increase/(decrease) in Current Liabilities</b>	26,26,899	18,71,925
<b>(Increase)/decrease in Other Current Assets</b>	-	-
<b>(Increase)/decrease in Other Non Current Assets</b>	-	(4,09,859)
<b>Cash Generated from Operation</b>	23,26,899	5,62,066
<b>Less: Direct Tax</b>	-	-
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>5,13,818</b>	<b>3,21,829</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Fixed Asset Purchase	(4,56,242)	(2,00,000)
<b>NET CASH FROM INVESTING ACTIVITIES (B)</b>	<b>(4,56,242)</b>	<b>(2,00,000)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Loan	-	-
Finance Cost	(124)	(1,895)
<b>NET CASH FROM FINANCING ACTIVITIES (C)</b>	<b>(124)</b>	<b>(1,895)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>57,453</b>	<b>1,19,934</b>
<b>Opening balance of Cash &amp; Cash Equivalents</b>		



	1,32,120	12,186	
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	(1,89,572)	(1,32,120)	
<b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT</b>	<b>(57,453)</b>	<b>(1,19,934)</b>	

Significant Accounting Policies 1

The accompanying notes are an integral part of the Financial Statements.

In terms of our report attached.

**In terms of our report attached.  
For PVR-N & Co.  
Chartered Accountants  
Firm's Registration No. 004062N  
SD/-  
Pradeep Kumar Jindal  
Partner  
M. No. 082646  
FRN. 004062N  
Place: New Delhi  
Date: 30.05.2022**

**For & On behalf of the Board of Directors of  
BE SWASTH HEALTHCARE LIMITED  
(Formerly known as Ujala Commercials Limited)  
SD/- SD/-  
(Ganesh Ray) (Sonali Gupta)  
Director Director  
DIN:-00463635 DIN:- 09277676**

**SD/- SD/-  
(Pranshu Poddar) (Poorti Goel)  
DIN: 09203812 M.No. A59014  
Whole Time Director Company Secretary**



<b>Notes to financial statements for the year ended 31 March 2022</b>					
<b>(Amount in Rupees unless otherwise stated)</b>					
<b>Note 2 - Property, Plant and Equipments</b>					
<b>Particulars</b>	<b>CAR</b>	<b>Be-swasth application</b>	<b>Medical Kit</b>	<b>Mobile</b>	<b>Total</b>
<b>Cost:</b>					
<b>Balance as at 31st March 2020</b>	40,17,479	-	-	-	40,17,479
<b>Additions during the year</b>	-	6,09,859	-	-	-
<b>Deletions during the year</b>	-	-	-	-	-
<b>Balance as at 31st March 2021</b>	40,17,479	6,09,859	-	-	40,17,479
<b>Additions during the year</b>	-	4,13,768	10,974	31,500	-
<b>Deletions during the year</b>	-	-	-	-	-
<b>Balance as at 31st March 2022</b>	40,17,479	10,23,627	10,974	31,500	40,17,479
<b>Depreciation:</b>					
<b>Balance as at 31st March 2020</b>	36,60,442	-	-	-	36,60,442
<b>Depreciation for the year</b>	1,03,505	-	-	-	1,03,505
<b>Disposals</b>	-	-	-	-	-
<b>Balance as at 31st March 2021</b>	37,63,947	-	-	-	37,63,947
<b>Depreciation for the year</b>	73,499	-	1,039	1,327	75,865
<b>Disposals</b>	-	-	-	-	-
<b>Balance as at 31st March 2022</b>	38,37,446	-	1,039	1,327	38,37,446
<b>Net Block:</b>					
<b>Balance as at 31st March 2022</b>	1,80,033	10,23,627	9,935	30,173	12,43,768
<b>Balance as at 31st March 2021</b>	2,53,532	6,09,859	-	-	8,63,391
<b>Balance as at 31st March 2020</b>	3,57,037	-	-	-	3,57,037



\*The Company has elected to measure all of its property plant and equipment at their previous GAAP carrying value as deemed cost at the transition date.

<b>Note 3- Loans</b>		
<b>Particulars</b>	<b>31-Mar-22</b>	<b>31-Mar-21</b>
<b>Non Current</b>		
<b>At Amortised Cost</b>		
<b>Security Deposits</b>	-	-
<b>Other Loans and Advances</b>	1,30,00,000.00	1,27,00,000.00
<b>Total</b>	<b>1,30,00,000.00</b>	<b>1,27,00,000.00</b>

<b>Note 4- Cash and cash equivalents</b>		
<b>Particulars</b>	<b>31-Mar-22</b>	<b>31-Mar-21</b>
<b>Cash in Hand</b>	1,11,717.76	1,01,717.76
<b>Bank Balances</b>		
<b>Hdfc Bank</b>	67,514.77	-
<b>Laxmi vilas Bank</b>	10,339.94	30,402.12
<b>Total</b>	<b>1,89,572.47</b>	<b>1,32,119.88</b>

a) For the purpose of the statement of cash flow, cash and cash equivalents comprise of the following:

<b>Particulars</b>	<b>31-Mar-22</b>	<b>31-Mar-21</b>
<b>Cash in Hand</b>	1,11,717.76	1,01,717.76
<b>Bank Balances</b>		
<b>Hdfc Bank</b>	67,514.77	-
<b>Laxmi vilas Bank</b>	10,339.94	30,402.12
<b>Total</b>	<b>1,89,572.47</b>	<b>1,32,119.88</b>

<b>Note 5 - Trade Receivables</b>		
<b>Particulars</b>	<b>31-Mar-22</b>	<b>31-Mar-21</b>
<b>Unsecured Considered Good</b>	12,91,212.00	12,91,212.00



<b>Total</b>	<b>12,91,212</b>	<b>12,91,212</b>
<b>Note 6 - Other assets</b>		
<b>Particulars</b>	<b>31-Mar-22</b>	<b>31-Mar-21</b>
<b>Non Current</b>		
<b>Miscellaneous Capital Expenditure</b>	-	-
<b>Total</b>	-	-
<b>Current</b>		
<b>Income Tax Refund</b>	1,71,883.00	1,71,883.00
<b>Tax Deducted At Source</b>	-	-
<b>Mat Credit</b>	1,72,709.00	1,72,709.00
<b>Total</b>	<b>3,44,592.00</b>	<b>3,44,592.00</b>
<b>Note 7 - Equity Share Capital</b>		
<b>(A) Reconciliation of share capital</b>		
<b>Particulars</b>	<b>Number</b>	<b>Amount in Rs.</b>
<b>Authorised Share Capital</b>		
<b>Equity Shares of Re.10/- each</b>		
<b>As at 31 March 2020</b>	50,00,000.00	5,00,00,000.00
<b>Increase/(decrease) during the year</b>	-	-
<b>As at 31 March 2021</b>	50,00,000.00	5,00,00,000.00
<b>Increase/(decrease) during the year</b>	-	-
<b>As at 31 March 2022</b>	50,00,000.00	5,00,00,000.00
<b>Particulars</b>	<b>Number</b>	<b>Amount in Rs.</b>
<b>Issued, Subscribed &amp; Fully Paid up</b>		
<b>Equity Shares of Re.10/- each</b>		
<b>As at 31 March 2020</b>	11,19,000.00	1,11,90,000.00
<b>Increase/(decrease) during the year</b>	-	-
<b>As at 31 March 2021</b>	11,19,000.00	1,11,90,000.00
<b>Increase/(decrease) during the year</b>	-	-
<b>As at 31 March 2022</b>	11,19,000.00	1,11,90,000.00



<b>(B) Terms and rights attached to equity shares</b>		
<b>Equity Shares</b>		
<b>* The Company has only one class of Equity Shares having a par value of Re. 10/- per share. Each holder of Equity Share is entitled to one vote per share.</b>		

\*\* In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**(C) Disclosure of Shares in the company held by each shareholder holding more than 5%**

Name of Shareholder	As at 31-Mar-22		As at 31-Mar-21	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Adhunik Technology Private Limited	1,70,000	15.19%	1,70,000	15.19%
Basant Indian Limited	1,68,055	15.02%	1,68,055	15.02%
Mascon Global Limited	1,52,400	13.62%	1,52,400	13.62%
Anubhav Mercantile Pivate Limited	1,15,200	10.29%	1,15,200	10.29%
Anjali Holdings Private Limited	68,075	6.08%	68,075	6.08%

(D) There are no bonus issue and buy back of equity shares during the period of five years immediately preceding the reporting date.

(E) Reconciliation of the number of shares outstanding at the beginning and at the end of the year.

Particulars	Equity Shares			
	As At 31.03.2022		As At 31.03.2021	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	11,19,000	1,11,90,000.00	11,19,000	11,90,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-



Shares converted during the year(from Rs. 10/- to Rs.1/- each)	-	-	-	-
<b>Shares outstanding at the end of the year</b>	<b>11,19,000</b>	<b>1,11,90,000</b>	<b>1,19,000</b>	<b>11,90,000</b>

<b>Note - 8</b>			
<b>(a) Equity Share Capital</b>			
<b>Issued, Subscribed &amp; Fully Paid up (Equity Shares of Rs.10/- each)</b>	<b>Number of shares</b>	<b>Amount</b>	
<b>At 1st April 2019</b>	11,19,000.00	1,11,90,000.00	
<b>Changes in equity share capital</b>	-	-	
<b>At 31st March 2019</b>	11,19,000.00	1,11,90,000.00	
<b>Changes in equity share capital</b>	-	-	
<b>At 31 March 2020</b>	11,19,000.00	1,11,90,000.00	
<b>(b) Other Equity</b>			
<b>Particulars</b>	<b>Reserves and Surplus</b>		<b>Total</b>
	<b>Securities Premium Reserve</b>	<b>Retained Earnings</b>	
<b>As at 1 April 2020</b>	-	1319431.23	1319431.23
<b>Profit / (Loss) for the year</b>	-	(4,55,775.20)	(4,55,775.20)
<b>Transferred from other reserve</b>		-	-
<b>Total comprehensive income</b>	-	<b>863656.03</b>	<b>863656.03</b>
<b>Any changes</b>	-	-	-
<b>Reserve created during the year</b>		-	-
<b>As at 31 March 2021</b>	-	<b>863656.03</b>	<b>863656.03</b>
<b>Profit / (Loss) for the year</b>	-	(2400640.03)	(2400640.03)
<b>Total comprehensive income</b>	-	<b>(1536984.04)</b>	<b>(1536984.04)</b>
<b>Any changes</b>	-		-
<b>(+)Reversal of Provision of Tax</b>			



	-	-	-
<b>(+)Prior Period Adjustment</b>			-
<b>As at 31 March 2022</b>	-	<b>(1536984.04)</b>	<b>(1536984.04)</b>

<b>Note 9 - Loans</b>		
<b>Particular</b>	<b>31-Mar-21</b>	<b>31-Mar-20</b>
<b>NON CURRENT LIABILITY</b>		
<b>Secured</b>		
<b>Loan from ICICI Bank</b>	-	-
<b>Total</b>	-	-
<b>Note 10. Other Financial Liability</b>		
<b>Particulars</b>	<b>31-Mar-22</b>	<b>31-Mar-21</b>
<b>(a) Provision for Employee Benefits</b>		
<b>Salary &amp; Reimbursements</b>	1,92,800.00	1,17,666.00
<b>(b) Others</b>		
<b>TDS Payable</b>	6,725.00	3,852.00
<b>Telephone expenses Payable</b>		
<b>Gst</b>	(1,54,568.74)	(90,103.74)
<b>Audit Fees Payable</b>	50,000.00	25,000.00
<b>Total</b>	<b>94,956.26</b>	<b>56,414.26</b>
<b>Break up of financial liabilities:</b>		
<b>Particulars</b>	<b>31-Mar-22</b>	<b>31-Mar-21</b>
<b>Financial liabilities carried at amortised cost:</b>		
<b>Loans</b>	-	-
<b>Trade payables</b>	55,53,168.00	29,64,811.00
<b>Other Financial Liabilities (Refer Note 10)</b>	94,956.26	56,414.26
<b>Total financial liabilities carried at amortised cost</b>	<b>56,48,124.26</b>	<b>30,21,225.26</b>
<b>Current</b>	<b>56,48,124.26</b>	<b>30,21,225.26</b>
<b>Non Current</b>		
<b>Loans</b>	-	-





<b>Total Financial Liabilities</b>	<b>56,48,124.26</b>	<b>30,21,225.26</b>

<b>Note 11. Revenue from Operations</b>		<b>(In Rupees)</b>	
		<b>31.03.2022</b>	<b>31.03.2021</b>
<b>Particulars</b>			
<b>Sale of services</b>		2,326.49	-
<b>Other income</b>		9,00,000.00	9,00,000.00
<b>Total</b>		<b>9,02,326.49</b>	<b>9,00,000.00</b>

<b>Note 12. Employee Benefit Expenses</b>			
		<b>31.03.2022</b>	<b>31.03.2021</b>
<b>Particulars</b>			
<b>Salary</b>		21,33,418.00	6,02,466.00
<b>Staff welfare</b>		6,300.00	-
<b>Total</b>		<b>21,39,718.00</b>	<b>6,02,466.00</b>

<b>Note 13. Finance Cost</b>			
		<b>31.03.2022</b>	<b>31.03.2021</b>
<b>Particulars</b>			
<b>Bank Charges</b>		123.82	1,895.00
<b>Total</b>		<b>123.82</b>	<b>1,895.00</b>

<b>Note 14. Other Expenses</b>			
		<b>31.03.2022</b>	<b>31.03.2021</b>
<b>Particulars</b>			
<b>Advertisement</b>		22,540.00	37,940.00
<b>Audit Fees</b>		25,000.00	39,500.00
<b>AGM Expense</b>		25,000.00	19,446.30
<b>ROC Exp.</b>		18,900.00	26,000.00
<b>Legal &amp; Professional Charges</b>		1,02,800.00	1,35,720.00



<b>Listing Fees</b>	55,000.00	80,000.00
<b>Misc. Office Exp.</b>	8,370.00	16,555.00
<b>Office Rent</b>	48,000.00	48,000.00
<b>Postage Telegram &amp; Courier</b>	-	-
<b>Printing &amp; Stationary</b>	8,300.00	1,945.00
<b>Interest on TDS</b>	40.00	-
<b>Website Maintenance Charges</b>	821.00	21,722.00
<b>Telephone Exp.</b>	18,305.30	36,996.00
<b>Donation Paid</b>	11,000.00	21,000.00
<b>Office Expenses</b>	6,297.00	5,200.00
<b>Car Repair &amp; Maintenance charges</b>	-	44,894.17
<b>Conveyance Expense</b>	-	2,855.00
<b>Short &amp; Excess</b>	-	0.19
<b>Interest expense</b>	2,344.00	-
<b>Server</b>	3,491.78	
<b>Diwali expense</b>	2,100.00	
<b>Total</b>	<b>3,58,309.08</b>	<b>5,37,773.66</b>

<b>Fixed Assets</b>								(Amount In ₹)
	<b>Particulars</b>	<b>As on 01.04.2021</b>	<b>Additions for less than 182 days</b>	<b>Additions for more than 182 days</b>	<b>Deduction during the year</b>	<b>Depreciation Rate</b>	<b>Depreciation charged during the year</b>	<b>As on 31.03.2022</b>
	<b>Tangible Assets</b>							
1	Plant and Machinery	2,010.72	-	-		15%	301.61	1,709.11
2	Furniture and Fitting	21,818.97	-	-	-	10%	2,181.90	19,637.07
3	Motor Car					15%		



		10,12,620.60	-				1,51,893.09	8,60,727.51
	<b>Total</b>	<b>10,36,450.29</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,54,376.59</b>	<b>8,82,073.69</b>



## **Note No. 1**

### **Significant Accounting Policies and Other Notes to Accounts**

#### **1. Significant Accounting Policies:**

##### **a) Corporate Information**

**Be Swasth Healthcare Limited** (formerly known as Ujala Commercials Limited) was incorporated on 02nd July 1985 registered under the Companies Act, 1956. The registered office of the company is situated at A-6/343B, 1<sup>st</sup> Floor Paschim Vihar, New Delhi-110063. The principal place of business is in India.

The Company was registered with Reserve Bank of India as a Non- Banking Financial Institution (NBFC), but as on 02<sup>nd</sup> August 2018, the Certificate of Registration as NBFC has been surrendered by the Company to RBI. Therefore, the Company ceases to be an NBFC since 02<sup>nd</sup> August 2018. In the Year 2020 the Company has amended its object clause to diversify the business into Tele Health services.

##### **b) Basis of Preparation**

The financial statements of the Company have been prepared on an accrual basis and under the historical cost convention except for certain financial instruments (including derivative instruments) and defined benefit plans which have been measured at fair value. The accounting policies are consistently applied by the Company to all the period mentioned in the financial statements.

The financial statements (“Financial Statements”) of the Company have been prepared in accordance with Indian Accounting Standards (“Ind AS”) notified under the Companies’ (Indian Accounting Standard) Rules, 2015, as amended from time to time.

##### **c) Use of Estimates and judgments**

The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.



The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates.

**d) Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

The following specific recognition criteria must also be met before revenue is recognized.

**Income from services:**

Service revenue is recognized on completion of provision of services which in general coincides with invoicing to customers. Revenue, net of discount, is recognized on transfer of all significant risks and rewards to the customer and when no significant uncertainty exists regarding realization of consideration.

Revenue from contracts priced on a time and material basis are recognized when services are rendered and related costs are incurred. Revenues from time bound fixed price contracts, are recognized over the life of the contract using the percentage of completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognized when probable.

**Interest Income:**

Interest income is recognized on an accrual basis using effective interest rate (EIR) method. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.



**e) Depreciation and Amortization**

Depreciation is recognized so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the Written down Value method.

Amortization is recognized on a Written down Value basis over their estimated useful lives.

The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

Depreciation on tangible assets is provided as per the provisions of Part B of Schedule II of the Companies Act, 2013 based on useful life and residual value notified for accounting purposes by Electricity Regulatory Authorities.

The estimated useful life, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

**f) Cash and Cash Equivalents**

Cash and Cash Equivalents in Balance Sheet comprises of cash at bank and hand and short-term deposits with original maturity of three months or less, which are subject to insignificant risk of change in value.

**g) Taxation**

Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to items directly recognized in equity or in other comprehensive income.

Current tax is the amount of tax payable based on the taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.



Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax liabilities and assets are measured using the tax rate enacted or substantively enacted as on the Balance Sheet date.

#### **h) Earnings per share**

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equities shares outstanding during the year.

(Amount in Rs.)

<b>Particulars</b>	<b>Year Ended March 31, 2022</b>	<b>Year Ended March 31, 2021</b>
<b>Net Profit/(Loss) for the year</b>	(24,00,640)	(455775.20)
<b>Weighted Number of Equity Shares</b>	1119000	1119000
<b>Nominal Value per Share</b>	10	10
<b>Earnings Per Share (Basic)</b>	(2.15)	(0.41)

#### **i) Cash Flow Statement**

Cash flows are reported using the indirect method, as per Ind AS-7, issued by the ICAI where by profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals and accruals of past or future operating cash receipts and payments and item of income and expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

#### **j) Fixed Assets**

Fixed Assets are stated at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. All repair and maintenance are charged to statement of profit and loss during the reporting period in which they are incurred.



Depreciation on fixed assets has been provided on the basis of Written Down Value over the useful lives of assets as per useful life prescribed under Schedule II of Companies Act, 2013.

When significant parts of fixed assets are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The residual values, useful lives and methods of depreciation of fixed assets are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from de-recognition of a tangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

#### **k) Investments**

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

#### **l) Provision & Contingencies and Commitments**

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, and it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of their reporting period, taking into account the risks and uncertainties surrounding the obligation.

A disclosure for contingent liabilities is made where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.





Provisions, contingent liabilities, contingent assets and commitments are reviewed at each reporting period.

**m) Provision for Gratuity**

No provision for gratuity has been made as the provisions of Payment of Gratuity Act, 1972 are not applicable.

**2) Other Notes to Accounts**

- i. In the opinion of Board of Directors, the aggregate value of Current assets, Loans and Advances are realizable in ordinary course of business and will not be less than the amount at which these are stated in the balance sheet.
- ii. Deferred Tax Liability for the year of Rs. 511571.06/- as per Ind AS 12 on Accounting for Taxes on income pertaining to the timing between the accounting income and the taxable income has been recognized by the management in the Profit & Loss Account.
- iii. In the opinion of the company management, the operations of the company are considered as single segment hence Ind AS-108 on Segment reporting issued by the Institute of Chartered Accountants of India is not applicable.
- iv. In accordance with the requirement of Ind AS 24 on Related Parties notified under the Companies (Indian Accounting Standards) Rules, 2015, the name of related parties where control exists and /or with whom transactions have taken place during the year and description of relationships, as identified and certified by the Management are:

**List of Related Parties:**

Particulars	Name of Parties
<b>Company Secretary (KMP)</b>	Ms. Poorti Goel
<b>Whole Time Director</b>	Mr. Pranshu Poddar
<b>Executive Director</b>	Ms. Sonali Gupta

**a. Remuneration to Key Management Personnel:**

**(In Rupees)**

Particulars	Designation	Year Ended March 31, 2022	Year Ended March 31, 2021
<b>Ms. Poorti Goel</b>	Company Secretary	4,55,000	3,70,000



<b>Mr. Pranshu Poddar</b>	Whole Time Director	2,32,741	-
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**b. Auditors Remuneration**

Payment to auditors (including GST) comprises of the following:

Particulars	<b>(In Rupees)</b>	
	Year Ended March 31, 2022	Year Ended March 31, 2021
<b>As Statutory Audit Fees</b>	25,000	25,000
<b>Total</b>	<b>25,000</b>	<b>25,000</b>

**c. Contingent Liabilities**

There is no contingent liability as on March 31, 2022.

**3.** Previous year figures have been regrouped / reclassified wherever necessary to make them comparable with the current year figures.

Significant Accounting Policies 1

The accompanying notes are an integral part of the Financial Statements.

In terms of our report attached.

**In terms of our report attached.  
For PVR-N & Co.  
Chartered Accountants  
Firm's Registration No. 004062N  
SD/-  
Pradeep Kumar Jindal  
Partner  
M. No. 082646  
FRN. 004062N  
Place: New Delhi  
Date: 30.05.2022**

**For & On behalf of the Board of Directors of  
BE SWASTH HEALTHCARE LIMITED**

**(Formerly known as Ujala Commercials Limited)**

**SD/-**

**(Ganesh Ray)**

**Director**

**DIN:-00463635**

**SD/-**

**(Pranshu Poddar)**

**DIN: 09203812**

**Whole Time Director**

**SD/-**

**(Sonali Gupta)**

**Director**

**DIN:- 09277676**

**SD/-**

**(Poorti Goel)**

**M.No. A59014**

**Company Secretary**





# Future of Telemedicine



## **Be Swasth Healthcare Limited**

(Formerly known as Ujala Commercials Limited)

**CIN: L93000DL1985PLC021397**

**Regd. Off: A-6/343B, Paschim Vihar 110063**

**Email Id: [cs@be-swasth.com](mailto:cs@be-swasth.com)**

**Website: [www.be-swasth.in](http://www.be-swasth.in), [www.be-swasth.com](http://www.be-swasth.com)**

**Contact No. 011-49879687**

**Toll Free No. + 9899061444**



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