



BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

Date: August 04, 2025

To,

The Head-Listing & Compliance

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

ISIN-INE288U01011

SYMBOL: BESWASTH

Sub: Annual Report 2024-25

Dear Sir /Ma'am,

This has further to our communication dated August 04th, 2025 intimating the AGM of the Company to be held on Tuesday, August 26th, 2025. 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 2024-25 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 Thanking you. Yours Faithfully,

Thanking you,
Yours faithfully,

For and on behalf of
BeSwasth Healthcare Limited

Sushma Jain
Managing Director
DIN: 08545336



Annual Report

2024-25

Be-Swasth Healthcare Limited

BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

REGD. OFF:

812 AGGARWAL CYBER PLAZA-1,

NETAJI SUBHASH PLACE,

PITAMPURA, DELHI-110034

Email Id: cs@be-swasth.com

Website: www.be-swasth.com

CONTACT NO. 011-46142960



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CORPORATE INFORMATION

CIN:L93000DL1985PLC021397

BOARD OF DIRECTORS

Executive Directors

Mrs. Sushma Jain (DIN:08545336)
(Managing Director& CFO)

Non-Executive Directors

Mr. Ganesh Ray (DIN:00463635)
Mr. Virender Kumar Jain (DIN:00036894)
Ms. Nirmal Jain (DIN:00036929)
Ms. Sonali Gupta (DIN: 09277676)

KEY MANAGERAL PERSONNEL

COMPANY SECRETARY AND COMPLIANCE OFFICER

Mr. Amit Kumar (Appointed on 12.07.2024)
(Resignation: 30.01.2025)
Mr. Jatin Chopra (Appointed on 02-05-2025)
Mr. Jatin Chopra (Resignation 09.05.2025)
Ms. Khushi Jain (Appointed on 16-05-2025)
Ms. Khushi Jain (Resigned on 23.06.2025)

STOCK EXCHANGE

Metropolitan Stock Exchange of India
(MSEI)

BANKERS

Laxmi Vilas Bank
HDFC Bank

STATUTORY AUDITORS

A N S K & Associates
CA Akhil Mittal(Partner)
Chartered Accountants,
Firm's Registration No. 026177
,M.No. 517856
UDIN: 25517856BMKXIQ4717

SECRETARIAL AUDITORS

Chandan J & Associates
Practicing Company Secretaries
Chandan Jha (Proprietor,)
Membership Number: 62350
Certificate of Practice Number: 27629
Peer Review Number: 6292/2024
UDIN: 25517856BMKXIQ4717

INTERNAL AUDITORS

Chandni Singla & Associates, Chartered Accountants

REGISTERED OFFICE

812 Aggarwal Cyber Plaza-1, Netaji
Subhash Place, Pitampura, Delhi-
110034, Tel: 011-46142960,
Email:cs@be-swasth.com,Website:
www.be-swasth.in
CIN: L93000DL1985PLC021397

REGISTRAR AND TRANSFER AGENT

Beetal Financial & Computer Services (P)
Limited
Beetal House, 3rd Floor, 99 Madangir,
Behind Local Shopping Centre, Near Dada
HarsukhdasMandir, New Delhi-110062

NOTICE

NOTICE is hereby given that the 39th Annual General Meeting of the members of Be Swasth Healthcare Limited will be held Tuesday, 26th day of August, 2025 at 1.00P.M. At Maharaja Banquets Monarch Residency, A-1/20A, PaschimVihar, (Opposite Metro Pillar No. 256), Main Rohtak Road, New Delhi-110063 to transacts 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, 2025 along with the reports of Independent Auditors and Directors thereon.**

In this regard consider and if thought fit, to pass the following Resolution as an **Ordinary Resolution**, with or without modification

"RESOLVED THAT the Audited Financial Statement of the Company for the financial year ended 31st March, 2025 and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted"

- 2. To consider the re-appointment of Virendra Kumar Jain (DIN: 00036894) who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for re-appointment.**

In this regard consider and if thought fit, to pass the following Resolution as an **Ordinary Resolution**, with or without modification

"RESOLVED THAT pursuant to the provisions of Section 152 (6) and other applicable provisions, if any, of the Companies Act, 2013, and the rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force), the approval of the Members of the Company be and is hereby accorded to the re-appointment of Virendra Kumar Jain (DIN: 00036894), Director of the Company, who retires by rotation and being eligible offers himself for re-appointment, as a Director liable to retire by rotation."

- 3. To consider the Appointment of M/s ANSK & Associates, Chartered Accountants as Statutory Auditors and to fix their remuneration- Ordinary Resolution as Statutory Auditor**

In this regard consider and if thought fit, to pass the following Resolution as an **Ordinary Resolution**, with or without modification.

"RESOLVED THAT pursuant to provision of section 139 of the Companies Act 2013 (as amended or re-enacted from time to time) and other applicable provision of the companies Act 2013 read with the Companies (Audit and Auditors) Rules 2014, and considering the recommendations made by the Audit Committee, approval of the members be and is hereby accorded for the appointment of M/s ANSK & Associates Chartered Accountants as the statutory auditor of the company for a consecutive term of five years starting from the conclusion of the ensuing Annual General Meeting (AGM) till the conclusion of AGM to be held in the year 2030, on such remuneration and out of pocket expense mutually decided by the board of Directors and the statutory Auditor;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized for and on behalf of the Company to take all necessary steps and to do all such acts, deeds, matter, filing and things which may deem necessary in this behalf."

Special Business

1. To consider and approve the appointment of Secretarial Auditor

To consider and if thought fit, to pass the following Resolution as an **Ordinary Resolution**, with or without modification(s):

"RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modifications (s) or re-enactment(s) thereof for the time being in force) and Regulation 24 A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and pursuant to the recommendation of the Audit Committee and the Board of Directors, M/s Chandan J & Associates, (Mr. Chandan Jha, Sole Proprietor) Practicing Company Secretary, Delhi (Certificate of Practice: 27629 and Membership number No. A62350), be and are hereby appointed as Secretarial Auditors of the Company for the audit period of 5 consecutive years commencing from Financial Year 2025-2026 till Financial Year 2029-2030, at the Professional fees as may be decided by the Board and the Secretarial Auditor mutually, in consultation with Audit Committee from time to time;

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to fix the annual remuneration plus applicable taxes and out-of-pocket expenses payable to them during their tenure as the Secretarial Auditors of the Company, as determined by the Audit Committee in consultation with the said Secretarial Auditors;

RESOLVED FURTHER THAT anyone director / any Key Managerial Personnel of the Company be and is hereby severally authorised to prepare/fill/sign/upload requisite e-Form form along with other relevant documents under the provisions of Companies Act 2013 with Registrar of Companies, Mumbai, Maharashtra within a specified period."

Date: 04.08.2025

**Thanking You
Yours Sincerely**

For BeSwasth Healthcare Limited

**Sd/-
Ms. Renu
(Company Secretary)**

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 him/ she 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. 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.
3. 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
4. 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 along with the Specimen Signature of representative authorised under said resolution to attend & vote on behalf of the meeting.
5. The facility for voting through ballot paper shall be made available at the AGM and the members attending the meeting who have not cast their vote by remote e-voting shall be able to exercise their right at the meeting through ballot paper.
6. The members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.
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. A Proxy Form is annexed to this Report in Form MGT-11.
8. 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.
9. 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. in for assistance in this regard.

10. 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.
11. The attendance of the Members attending the 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. Such person should bring the duly filled Attendance Slip enclosed herewith to attend the meeting.
12. The route map showing directions to reach the venue of the 39th AGM is annexed.
13. 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), the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the 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 AGM will be provided by NSDL.
14. The Notice calling the AGM has been uploaded on the website of the Company at 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. AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com
15. 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 apoorvandassociates@gmail.com with a copy to evoting@nsdl.co.in
16. The Integrated Annual Report including the Notice of the AGM for the FY 2024-25 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 mentioning their Folio No. / DP ID and Client ID. The Notice convening the 39th AGM has been uploaded on the website of the Company at 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. The AGM Notice is also available on the website of NSDL at www.evoting.nsdl.com.

- 17.** The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their depository participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to Company's RTA, i.e. Beetal Financial & Computer Services (P) Limited.
- 18.** The cut-off date, i.e. Tuesday, 19th August 2025, shall be considered for determining shareholders entitled to avail the facility of remote e-voting/ voting at the AGM.
- 19.** 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.
- 20.** The Register of Members and Share Transfer Books of the Company will remain closed from Tuesday, 19 August 2025 to Tuesday, the 26th August, 2025 (both days inclusive).
- 21.** 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.
- 22.** 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 in case the shares are held in physical form, in the prescribed form. Changes intimated to the DP will then be automatically reflected in the Company's records.
- 23.** The Equity Shares of the Company are listed with the MSEI Ltd.
- 24.** 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.
- 25.** 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.
- 26.** The Company has appointed Mr. Apoorv Srivastava, Company Secretary in practice of M/s Apoorv & Associates (Membership No.-F12734; C.P. No.-21063) as Scrutinizer for conducting the e-voting process in a fair and transparent manner.
- 27.** 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.

28. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.be-swasth.in and on the website of NSDL 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.
29. 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.
30. 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](mailto:beetal@beetalfinancial.com)

In all correspondence, please quote your DP ID & Client ID or Folio Number.

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

The remote e-voting period begins on 23/08/2025 at 09:00 A.M. and ends on 25/08/2025 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. 19/08/2025, 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 19/08/2025.

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 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:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> 1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. 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 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' 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 "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL 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 https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. 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. 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 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. 4. 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

1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.
2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.
3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.
4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on 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 able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

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.

Login type	Helpdesk details
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 evoting@nsdl.com or call at 022 - 4886 7000
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 helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

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 :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
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.	<p>EVEN Number followed by Folio Number registered with the company</p> <p>For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***</p>

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.
 - b) [Physical User Reset Password?](#)" (If you are holding shares in physical mode) option available on 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.com 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 on NSDL e-Voting system.

How to cast your vote electronically 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 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 apoorvandassociates@gmail.com with a copy marked to evoting@nsdl.com. 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 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 or call on : 022 - 4886 7000 or send a request to Mr. Abhishek Mishra at evoting@nsdl.com

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
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. 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 for Individual shareholders holding securities in demat mode.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com 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.

Explanatory Statement:

In accordance with the provisions of Section 204 and other applicable provisions of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) ("the Act"), every listed company and certain other prescribed categories of companies are required to annex a Secretarial Audit Report, issued by a Practicing Company Secretary, to their Board's report, prepared under Section 134(3) of the Act.

Furthermore, pursuant to recent amendments to Regulation 24A of the SEBI Listing Regulations 2015 and read with SEBI Notification: SEBI/LAD-NRO/GN/2024/218, every listed entity is required to conduct a Secretarial Audit and annex the Secretarial Audit Report to its annual report.

Company Secretary in practice, who is either practicing individually or as a sole proprietor or as a partner of a Peer Reviewed Practice Unit, holding a valid certificate of peer review issued by the Institute of Company Secretaries of India.

Additionally, On the basis of recommendation of board of directors, a listed entity shall appoint or re-appoint, an individual as Secretarial Auditor for not more than one term of five consecutive years; with shareholder approval to be obtained at the Annual General Meeting.

Accordingly, based on the recommendation of the Audit Committee, the Board of Directors has approved in their Board meeting i.e. 30.07.2025, the appointment of M/s Chandan J & Associates, (Mr. Chandan Jha, Sole Proprietor) Practicing Company Secretary, Delhi (Certificate of Practice: 27629 and Membership number No. A62350), for conducting a

Secretarial Audit of the Company for one term of five consecutive years i.e. from Financial Year 2025-2026 till F.Y. 2029-30 on such terms and conditions as may be decided by the Board of Directors. The appointment is subject to shareholders' approval at this ensuing 32nd Annual General Meeting.

M/s Chandan J & Associates, Company Secretary in Practice is a consultancy firm focused at providing quality consultancy services in the field of Corporate law, Securities Laws, Legal due Diligence, financial services, Listings and Capital Market Transactions. His firm provide quality consultancy and quick business solutions to the corporates and others in the areas of Companies Act, Listing Compliances, Drafting and Appearances, FEMA, LLP Act, Partnership Act, Project Finance etc. His consultancy spreads across many small, medium and large companies in various industries.

Thanking You
For **BESWASTH HEALTHCARE LIMITED**

Sd/-
Ms Renu
(Company Secretary)

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]

Name of the Director	Mr. Virender Kumar Jain
DIN	00036894
Father's Name	Mr. Hari Chand Jain
Date of Birth	19.12.1960
Age	65years
Nationality	Indian
Date of first appointment on the Board	05.03.1999
Qualification	He is Graduated from Delhi University
Experience & Expertise in specific functional area	He is having experience in Real Estate Business.
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	Mr. Virender Kumar Jain being Husband of Mrs. Nirmal Jain, Director, is related to her. He is not related to any other Director and KMP of the Company

DIRECTORS' REPORT

To,
The Members
Be Swasth Healthcare Limited

Your Directors have pleasure in presenting the 39th Annual Report together with Audited Financial Statements for the financial year ended on March 31, 2025.

1. FINANCIAL HIGHLIGHTS

Financial Summary and performance Highlights of your Company, for the financial year ended March 31, 2025 are as follows:

Particulars		31.03.2025	31.03.2024
	Total Revenue	16,46,102	29,97,600
Less:	Total Expenditure	16,03,698	22,89,056
	Net Profit/(Loss) before Tax (PBT)	4,02,404	7,08,544
Less:	Provision for Income Tax-Current	11,026	1,78,341
	Provision for Deferred Tax	16,537	17,868
	Profit/(Loss) After Tax	14,841	5,12,335

2. WORKING TOWARDS NEW VISION

The Company is continuously working towards transforming and improving healthcare facilities by providing convenient mode to access qualified doctors at very economical rates. For this, the Company launched a online platform through which Medical Consultation are being provided to the patients at only Rs. 100 (Rupees Hundred Only). The Company want to contribute the society by making doctors available at their very door step. The Company also arranges medical camps frequency to make people aware about wellbeing and necessity of healthcare.

3. COMPANY'S STATE OF AFFAIRS AND OPERATIONS

Be Swasth Healthcare Limited ('the Company') is a Public Limited Company situated 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. The name of Company was "Ujala Commercials Ltd." originally which was later on changed to "Be-Swasth Healthcare Ltd." based on objective of providing healthcare facilities.

We established a Tele Health platform which offers a complete healthcare solution for patient that can be availed from the comfort of home, office, or anywhere else. For this, the Company developed a Mobile Based Application with the name of "Be-Swasth" for Android platform.

4. FINANCIAL

Profit of 14,841 (Fourteen thousand eight hundred forty-one rupees only) for current year 2024-25 as compared to the previous year as comparison to previous year 2023-24.

5. DIVIDEND AND TRANSFER TO RESERVES

The Board of Directors has not recommended any dividend for the financial year 2024-25 and there has been no transfer to General Reserve.

6. CAPITAL STRUCTURE

Authorised Share Capital

The Authorised Share Capital of the Company as at March 31, 2025 was Rs. 5,00,00,000.

Paid up Share Capital

The Paid-up share capital as at March 31, 2025 stands at 1,11,90,000 comprising of 11,19,000 equity shares of Rs. 10/- each fully paid up.

7.CHANGE IN NATURE OF BUSINESS

During the period under review there is no change in the nature of business of the Company.

8.MATERIAL CHANGES AND COMMITMENTS

Following material changes and commitment affecting the financial position of the Company occurring between March 31, 2025 and the date of Board Report:

1. On May 16, 2025, Ms. Khusi Jain has been appointed as the Company Secretary of the Company and resigned with effect from June 23, 2025.
2. Appointment of Mr. Jatin Chopra, Associate Member of the Institute of Company Secretaries of India (Membership No. A75696), as the Company Secretary and Compliance Officer of the Company
3. M/s Chandan J & Associates (M. No. A62350, C. P. No.: 27629) as Secretarial Auditor of the Company for the financial year 2024-25
4. Appointment of Ms. Renu as Company Secretary and Compliance Officer due to resignation of earlier incumbent i.e. Ms. Khushi Jain w.e.f 23.06.2025

9. 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;

Sr. No.	Name of Director/KMP	Designation	Date of Appointment	Date of Cessation
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	Managing Director & CFO	26/08/2019	
5.	Ms. Sonali Gupta	Non Executive Director	August 11, 2021	

Appointment, Re-appointment and Resignation of Directors & KMP

- Mr.Amit Kumar appointed as Compliance Officer and Company Secretary of the

- Mr.Amit Kumar, Compliance Officer and Company Secretary of the Company resigned w.e.f. 30.01.2024
- Resignation of Ms.Sonali Gupta changed from executive director to non-executive director w.e.f. 11th December, 2024

10. 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.

11. ANNUAL RETURN

Pursuant to Section 92(3) of the Act, the Annual return for the financial year 2024-25 shall be uploaded on the website of the Company and can be accessed through the link <https://www.be-swasth.in>

12.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, 2025, 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, 2025 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.

13.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.

14.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.

15.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 2024-2025, except payment of remuneration to Director and KMP's, by the Company as defined in the Policy on RPTs..

16. AUDITORS' AND AUDIT REPORTS

(i) Statutory Auditors

In terms of the provisions of Section 139 of the Act, M/s. ANSK & Associates, Chartered Accountants (Firm Registration No. 026177N), has been appointed as the statutory auditor of the Company to fill the casual vacancy caused by the resignation of M/s PVR-N & Co., Chartered Accountants, (Firm Registration No. 004062N), who's tenure shall be liable to expire in the ensuing Annual General Meeting (AGM) and being eligible and consented and subject to the approval of Members in the ensuing AGM, M/s ANSK & Associates proposed to appoint as the as Statutory Auditor of the Company for further term of 5 consecutive year starting from the conclusion of ensuing AGM and till the conclusion of the AGM held in the year 2030

Further, in view of the amendments notified by the Ministry of Corporate Affairs dated 07th Day of May 2018, which omitted the requirement for annual ratification of the appointment of auditors as per the proviso to sub-rule (7) of rule 3 of the Companies (Audit and Auditors) Rules 2014, the Company is not required to seek ratification of Statutory Auditors' appointment at the ensuing Annual General Meeting.

(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

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s Chandan J & Associates, a firm of Company Secretaries in Practice, to undertake the Secretarial Audit of the Company. The Report of the Secretarial Audit in Form MR-3 for the Financial Year ended March 31, 2025 is annexed as **ANNEXURE- I** to the Report.

The Qualification made by the auditor is:

S.no	Auditor Remarks	Management Response
1.	<i>The Company has changed the Designation of one of its Independent Director namely Mrs. Sushma Jain to Managing Director & CFO due to which the Company is required to appoint one Independent Director to comply with the Provisions of Section 149 of the Companies Act, 2013, Listing Agreement and SEBI LODR, However the Company has failed to appoint the Independent Director within the stipulated time Period</i>	The management is in the process of appointment of new Independent Director.
2.	<i>Composition of Board of Directors is not constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors because of non-appointment of Independent Directors</i>	The management is in the process to constitute the proper Board in accordance with the provisions of The Companies Act 2013 and SEBI LODR Regulations 2015
3.	<i>Composition of Audit Committee is not constituted with proper balance consisting of a minimum of three Directors [with independent Directors forming a majority] because of non-appointment of Independent Directors</i>	The management is in the process of appointment of new Independent Director and thereupon to constitute the proper members of Audit Committee.
4.	<i>Composition of Nomination and remuneration Committee is not constituted with proper balance consisting of three or more non-executive Directors out of which not less than one-half shall be independent directors because of non-appointment of Independent Directors.</i>	The management is in the process of appointment of new Independent Director and thereupon to constitute the proper members of Nomination and Remuneration Committee.
5.	<i>Mr. Karan Jindal (Company Secretary & Compliance officer) has resigned w.e.f from 26th December 2023 and Mr. Amit</i>	The Company has paid the penalty imposed by the stock exchange.

	<i>Kumar was appointed as Company Secretary & Compliance officer w.e.f. 12th July 2024, the appointment was not made within the stipulated time period thus violating the provisions of Section 203 of the Companies Act, 2013 and Regulation 6 of SEBI LODR Regulation 2015.</i>	
6.	<i>Mr. Amit Kumar Company Secretary and the compliance officer of the company has resigned from the post of the Company Secretary and compliance officer w.e.f. 30/01/2024 but thereafter no Company Secretary and Compliance Officer has been appointed during the audit period and Mr. Jatin Chopra was appointed as Company Secretary and compliance officer w.e.f. 02/05/2025 thus violating the provision of Regulation 6 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</i>	The Company has not find the eligible candidate for the designation.
7.	<i>Mr. Ganesh Ray independent directors in the company has not applied to the institute for inclusion of his name in the data bank and have not passed self-assessment test as conducted by the Indian Institute of Corporate Affairs (IICA) during the year ended March 31, 2024. Hence they stand ineligible to be appointed as such in the office of independent directors in the Company. It is a violation of Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 149 of the Companies Act, 2013 and rules made there under.</i>	Mr. Ganesh Ray is in the process to obtain the certificate.
8.	<i>M/s PVR-N & Co., Chartered Accountants, (Firm Registration No. 004062N) were appointed as Company's Statutory Auditors by the shareholders at their 33rd AGM held on September 27, 2019 for a period of Five Years i.e. till the conclusion of 38th Annual General Meeting, however no agenda for his re-appointment or appointment of another Statutory Auditor was mentioned in the notice of 38th AGM.</i>	The Company proposed to appoint new auditor at that time, but not find the eligible candidate for the appointment, therefore the delay takes place.
9.	<i>The Company has borrowed a Sum amounting to Rs. 66,76,935/- but failed to provide E-form MGT-14 and the Board resolution</i>	The Company will comply the non-compliance by filling the require form.

(iv) Internal Auditor

M/s Chandni Singhla & Associates has been appointed as the Internal Auditor of the Company to conduct the internal audit for the financial year under review, in accordance with the applicable provisions of the Companies Act, 2013.

17.DETAILS &NUMBER OF BOARD MEETINGSAND COMMITTEE MEETINGS CONDUCTED DURING THE YEAR

The Board comprises of five directors including 2 woman directors, Out of five directors, one is whole time director and four are Non-Executive Directors.

During the year, the Board met Six (6) times. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013, Secretarial Standard-1 and Listing Regulations.

Meetings of the Board are held at the registered office of the Company. During the financial year 2023-24, the Board met four times as per the details mentioned below:-

S. No.	Date of Board Meeting
1.	April 06,2024
2.	May 28,2024
3.	July 12,2024
4.	August 08,2024
5.	October 15, 2024
6.	November 14, 2024
7.	January 27. 2025

Composition of the Board of Directors as on March 31, 2025 and attendance at the Board meetings held during the Financial Year ended March 31, 2025 and at the last Annual General Meeting ('AGM') are given in table below:

NameoftheDirector	Category	AttendanceattheMeetings	
		BoardMeeting	LastAGM
		Attended	Attended
Mr.VirenderKumarJain(DIN: 00036894)	Non-ExecutiveDirector	7/7	Yes
Ms. Nirmal Jain(DIN:000369 29)	Non-ExecutiveDirector	7/7	Yes
Mr.GaneshRay (DIN:00463635)	IndependentDirector	7/7	Yes
Mrs.SushmaJain(D IN:08545336)	Managing Director & CFO	7/7	Yes
Ms. Sonali Gupta (DIN: 09277676)	Non-Executive Director	7/7	Yes

Relationship between Directors

Mr.Virender Kumar Jain and Ms.Nirmal Jain are related as husband and wife.

Except of above, there is no relationship between any directors inter se.

Independent Directors Meeting

Independent Directors met time to time, 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, 2025. 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.

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 structured familiarisation programme for the independent Directors. The details related thereto are displayed on the Company's website (www.be-swasth.in).

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 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 since 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 May 29, 2023, August 07, 2023, August 24, 2023, November 8, 2023 and February 10, 2024. 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	Position in the Audit Committee	No.of Meetings attended out of Five
1.	Mr. Ganesh Ray	Chairman	5
2.	Ms.Nirmal Jain	Member	5
4.	Mr.Virender Kumar Jain (member w.e.f. 10/02/2024)	Member	1

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, from time 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 one time i.e. May 29, 2023. 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	Position in the Committee	No. of Meetings attended
1.	Mr. Virender Kumar Jain	Chairman (w.e.f. 10/02/2024)	0
2.	Ms. Nirmal Jain	Member	1

3.	Mr. Ganesh Ray	Member	1

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, 2024.

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, 2025.

GENERAL BODY MEETINGS

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

Financial Year	Date	Time	Location	Whether Special Resolution Passed
2023-2024 (38th AGM)	September 10, 2024	10:00 A.M.	Maharaja Banquets, A-1/20B, PaschimVihar, Main RohtakRoad, New Delhi-110063	No
2022-2023 (37th AGM)	September 27, 2023	10:00 A.M.	Maharaja Banquets, A-1/20B, PaschimVihar, Main RohtakRoad, New Delhi-110063	No
2021-2022 (36th AGM)	August 20, 2022	11:00 A.M.	Maharaja Banquets, A-1/20B, PaschimVihar, Main RohtakRoad, New Delhi-110063	No

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 2024-25, 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 24-25, the Company has not paid any remuneration to the Executive Directors.

(ii) Remuneration to Non-Executive Directors

During the FY 2024-25, the Company has not paid any remuneration to the non-executive Directors.

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

During the FY 2024-25, the Company has not paid any remuneration to the non-executive Directors.

17. COMMENTS BY THE BOARD ON AUDIT QUALIFICATION

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

18. RISK MANAGEMENT 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.

19. 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 is any proceeding pending against the Company under Insolvency and Bankruptcy Code, 2016.

20. 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.

21. 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

22. 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.

23. 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

24. 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-II”.

25.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.

26.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 2024-2025. The Details of the above is enclosed as **Annexure -III**.

27.SUBSIDIARIES/JOINT VENTURES/ASSOCIATE COMPANIES

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

28. 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.

29. POSH POLICY DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company is committed to fostering an open, inclusive, and safe work environment where every employee feels valued and empowered, regardless of gender, sexual orientation, or any other personal attributes. In line with this commitment, the Company has adopted a policy for the prevention of sexual harassment, in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("PoSH Act").

While the Company has framed an Anti-Sexual Harassment Policy in compliance with the PoSH Act, it is currently not required to constitute an Internal Complaints Committee (ICC) under the said legislation, as the provisions relating to its constitution are not applicable to the Company during the year under review.

Furthermore, the Company has not received any complaints relating to workplace misconduct, including sexual harassment, during the financial year.

30. COMPLIANCE WITH THE MATERNITY BENEFIT ACT

The Company affirms its full awareness of and commitment to complying with the provisions of the Maternity Benefit Act, 1961. Although there are currently no women employees on the

Company's rolls who are eligible under the Act, appropriate systems and policies have been established to ensure that all statutory benefits—such as paid maternity leave, continuity of salary and service during the leave period, nursing breaks, and flexible return-to-work arrangements—are duly extended to eligible women employees as and when applicable. The Company remains dedicated to fostering an inclusive, supportive, and legally compliant workplace environment.

31. 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 has been created.
- There is a dedicated e-mail id cs@be-swasth.com for sending communications to the Company Secretary.

32. CORPORATE GOVERNANCE

The Corporate Governance is not applicable to the Company in accordance with SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015. However, the Company is committed to maintaining the highest standards of Corporate Governance and adhering to the corporate governance requirements. A CERTIFICATE OF Non Applicability of Corporate Governance has been attached certified by Secretarial Auditor. ANNEXURE A

33. SECRETARIAL STANDARD

The Board members have affirmed that compliance with all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

34. 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.

35. CERTIFICATION FROM COMPANY SECRETARY IN PRACTICE FOR NON DISQUALIFICATION OF DIRECTORS

A certificate has been received from Chandan Jha , 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 -IV”.

36. 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.

37. 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**

**Sd/-
Sushma Jain
Managing Director & CFO
DIN: 08545336**

**Sd/-
Sonali Gupta
Director
DIN: 09277676**

**Date: July 30, 2025
Place: Delhi**

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31st March, 2025
[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
812 Aggarwal Cyber Plaza-1, Netaji Subhash place, Pitampura,
Shakur Pur I Block, North West Delhi-110034

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s BE SWASTH HEALTHCARE LIMITED** (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of **BE SWASTH HEALTHCARE LIMITED's** 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 our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2025 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:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **M/s BE SWASTH HEALTHCARE LIMITED** ("The Company") for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under; ***The company has complied with the relevant provisions of the act to the extend as Applicable during the audit period***
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; ***The company has complied with the relevant provisions of the act to the extend as Applicable during the audit period***
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extent of Foreign Direct Investment, Overseas Direct Investment

and External Commercial borrowings; **(Not applicable to the Company during the audit period).**

- (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; **The company has complied with the relevant provisions of the act to the extent as Applicable**
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; **The company has complied with the relevant provisions of the act to the extent as Applicable.**
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; **(Not applicable to the Company during the audit period)**
 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **(Not applicable to the Company during the audit period)**
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable to the Company during the audit period)**
 - (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; **The company has complied with the relevant provisions of the act as Applicable**
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not applicable to the Company during the audit period)**
 - (h) The Securities and Exchange Board of India (Buy back of Securities) Regulations, 1998; **(Not applicable to the Company during the audit period)** and
 - (i) The Company has mechanism to ensure compliance of the following Laws to the extent applicable:
 - 1. The Payment of Wages Act, 1936
 - 2. The Minimum Wages Act, 1948
 - 3. Employees Provident Fund and Misc. Provisions Act, 1952
 - 4. Employees State Insurance Act, 1948
 - 5. The Payment of Bonus Act, 1965
 - 6. The Environment (Protection) Act, 1986
 - 7. Income Tax Act 1961, & rules made thereunder
 - 8. Negotiable Instrument, 1881
 - 9. Maternity Benefits Act, 1961
 - 10. Payment of Gratuity Act, 1972

11. The Apprentices Act, 1961
12. The Industrial Disputes Act, 1947
13. The Child Labour (Regulation and Abolition) Act, 1970
14. The Indian Stamp Act, 1889
15. Indian Contract Act, 1872
16. Transfer of Property Act, 1882
17. Indian Registration Act, 1808
18. Indian Evidence Act, 1872
19. The Consumer Protection Act, 1986
20. Building & Construction Workers Welfare Cess Act, 1996
21. Goods & Services Tax Act 2017
22. The Sexual Harassment of Women at Work Place (Prevention, Prohibition and Redressal) Act, 2013.

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 Listing Agreements entered into by the Company with Bombay Stock Exchange Limited

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. as mentioned herein above except the following observations:

- i. The Company has changed the Designation of one of its Independent Director namely Mrs. Sushma Jain to Managing Director & CFO due to which the Company is required to appoint one Independent Director to comply with the Provisions of Section 149 of the Companies Act, 2013, Listing Agreement and SEBI LODR, However the Company has failed to appoint the Independent Director within the stipulated time Period.*
- ii. Composition of Board of Directors is not constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors because of non-appointment of Independent Directors.*
- iii. Composition of Audit Committee is not constituted with proper balance consisting of a minimum of three Directors [with independent Directors forming a majority] because of non-appointment of Independent Directors.*
- iv. Composition of Nomination and remuneration Committee is not constituted with proper balance consisting of three or more non-executive Directors out of which not less than one-half shall be independent directors because of non-appointment of Independent Directors.*
- v. Mr. Karan Jindal (Company Secretary & Compliance officer) has resigned w.e.f from 26th December 2023 and Mr. Amit Kumar was appointed as Company Secretary & Compliance officer w.e.f. 12th July 2024, the appointment was not made within the stipulated time period thus violating the provisions of Section 203 of the Companies Act, 2013 and Regulation 6 of SEBI LODR Regulation 2015.*

The Company has paid the penalty imposed by the Stock exchange.

- vi. *Mr. Amit Kumar Company Secretary and the compliance officer of the company has resigned from the post of the Company Secretary and compliance officer w.e.f. 30/01/2024 but thereafter no Company Secretary and Compliance Officer has been appointed during the audit period and Mr. Jatin Chopra was appointed as Company Secretary and compliance officer w.e.f. 02/05/2025 thus violating the provision of Regulation 6 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*
- vii. *Mr. Ganesh Ray independent directors in the company has not applied to the institute for inclusion of his name in the data bank and have not passed self-assessment test as conducted by the Indian Institute of Corporate Affairs (IICA) during the year ended March 31, 2024. Hence they stand ineligible to be appointed as such in the office of independent directors in the Company. It is a violation of Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 149 of the Companies Act, 2013 and rules made there under.*
- viii. *M/s PVR-N & Co., Chartered Accountants, (Firm Registration No. 004062N) were appointed as Company's Statutory Auditors by the shareholders at their 33rd AGM held on September 27, 2019 for a period of Five Years i.e. till the conclusion of 38th Annual General Meeting, however no agenda for his re-appointment or appointment of another Statutory Auditor was mentioned in the notice of 38th AGM.*

However, the Company has appointed M/s ANSK & Associates as the Statutory Auditor of the Company in casual vacancy for the period 2024-25.
- ix. *The Company has borrowed a Sum amounting to Rs. 66,76,935/- but failed to provide E-form MGT-14 and the Board resolution.*

We further report that:

- a) Adequate notice is given to all directors'/committee members to schedule the Board Meetings and Committee Meetings, agenda and detailed notes on agenda were sent at least seven days in advance. Further the company has conducted meetings on shorter notice for which the intimation has been sent to all the directors/committee members in sufficient and reasonable time possible, 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.
- b) Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that the Company has complied with the maintenance of the Structured Digital Database (SDD) as Required to be maintained under Regulation 3 (5) and 3(6) of The Prohibition of Insider Trading Regulations, 2015.

Wefurtherreportthat 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.

We further report that Besides what is stated above, the Company has not undertaken any specific events / actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above such as:

- (i) Public/Right/Preferential issue of shares/sweat Equity, etc.
- (ii) Redemption/ buy-back of securities
- (iii) Major decision taken by the members in pursuance to section 180 of the Companies Act, 2013
- (iv) Merger/amalgamation/ reconstruction, etc.
- (v) Foreign technical collaborations

**FOR M/s CHANDAN J& ASSOCIATES
COMPANY SECRETARIES
PEER REVIEWED CERTIFICATE NO. 6292/2024**

Sd/-

**CHANDAN JHA
COMPANY SECRETARY
PROPRIETOR
C.P. NO.: 27629
M. NO.: A62350**

**DATE: 30.07.2025
PLACE: DELHI
UDIN: A062350G000895897**

X-----X-----X-----X

This report is to be read with my letter of even date which is annexed as Annexure A and forms an integral part of this report.

Annexure A

**To,
The Members,
BE SWASTH HEALTHCARE LIMITED
812 Aggarwal Cyber Plaza-1, Netaji Subhash place, Pitampura,
Shakur Pur I Block, North West Delhi-110034**

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

1. Maintenance of secretarial records is the responsibility of the management of the Company. our responsibility is to express an opinion on these secretarial records based on my audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test-check 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 my opinion.
3. We have not verified the authenticity, correctness, significance and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, we have obtained Management Representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. our examination was limited to the verification of procedures on test-check basis.
6. The Secretarial Audit report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**FOR M/s CHANDAN J& ASSOCIATES
COMPANY SECRETARIES
PEER REVIEWED CERTIFICATE NO. 6292/2024**

**DATE: 30.07.2025
PLACE: DELHI
UDIN:A062350G000895897**

**Sd/-
CHANDAN JHA
COMPANY SECRETARY
PROPRIETOR
C.P. NO.: 27629
M. NO.: A62350**

Annexure II

Disclosure of top ten employee remuneration

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	Requirement
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, 2025 is as follow:

No Remuneration or Sitting Fees was being paid to any Non-Executive Director during the Year 2024-25

Sl no.	Name of the KMP	Designation	As on 31.03.2025	As on 31.03.2024	% Increase for the year ended 31.03.2025
1.	Mr. Amit Kumar Resigned 31-01-2025	Company Secretary	3,32,257	-	NA
2.	Mr. Karan Jindal (Resigned with effect from 26/12/2023)	Company Secretary	-	190,205	NA
3.	Mr. Pranshu Podder (resigned w.e.f. 01/09/2023)	Whole Time Director		192,500	NA

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

During the financial year 2024-54, no employee received the remuneration aggregating to Rs. 3,32,257 p.a.

Annexure III

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 2024-25, 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 2024-25, 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

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

**Sd/-
Sushma Jain
Managing Director & CFO
DIN: 08545336**

**Sd/-
Sonali Gupta
Director
DIN: 09277676**

**Date: July 30, 2025
Place: Delhi**

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34 (3) and Schedule V Para C Clause (10) (i) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To

The Members,
BE SWASTH HEALTHCARE LIMITED
812 AGGARWAL CYBER PLAZA-1, NETAJI SUBHASH PLACE, PITAMPURA, SHAKUR PUR I BLOCK, NORTH WEST DELHI-110034

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **BE SWASTH HEALTHCARE LIMITED** having **CIN: L93000DL1985PLC021397** and having registered office at 812 AGGARWAL CYBER PLAZA-1, NETAJI SUBHASH PLACE, PITAMPURA, SHAKUR PUR I BLOCK, NORTH WEST DELHI-110034 (hereinafter referred to as 'the Company'), produced before us 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 our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us 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, 2025 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.

S. No.	Name of Director	DIN	Date of Appointment in Company*
1.	Virender Kumar Jain	00036894	05/03/1999
2.	Sonali Gupta	09277676	11/08/2021
3.	Ganesh Ray	00463635	10/02/2016
4.	Nirmal Jain	00036929	10/05/2006
5.	Sushma Jain	08545336	26/08/2019

**** the date of appointment is as per the MCA portal***

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.

**For Chandan J & Associates
Practicing Company Secretaries**

**Chandan Jha
Proprietor
Membership Number: 62350
Certificate of Practice Number: 27629
Peer Review Number: 6292/2024
UDIN:A062350G000918744**

**Date: 02.08.2025
Place: Delhi**

**CERTIFICATE OF COMPLIANCE WITH THE CONDITIONS OF
CORPORATE GOVERNANCE**

To

The Members,

BE SWASTH HEALTHCARE LIMITED

**812 AGGARWAL CYBER PLAZA-1, NETAJI SUBHASH PLACE, PITAMPURA, SHAKUR PUR I
BLOCK, NORTH WEST DELHI-110034**

1. We have examined the compliance of conditions of Corporate Governance by **BE SWASTH HEALTHCARE LIMITED** having **CIN: L93000DL1985PLC021397** (hereinafter referred as "the Company") for the year ended March 31, 2025, 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.

Management Responsibility

2. 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.

Our Responsibility

3. Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

4. We have examined the relevant records and documents maintained by the Company for the purpose of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.

Opinion

Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management, we certify that the Company is having paid-up equity share capital not exceeding Rs. 10 crore and net worth not exceeding Rs. 25 crore as on the last date of previous financial year therefore the provisions as stipulated in Regulations 17 to 27 and clauses (b) to (i) of Regulation 46 (2) and para C and D of Schedule V of the Listing Regulations during the year ended 31st March, 2025 does not apply to 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 Chandan J & Associates
Practicing Company Secretaries**

**Sd/-
Chandan Jha
Proprietor
Membership Number: 62350
Certificate of Practice Number: 27629
Peer Review Number: 6292/2024
UDIN: A062350G000918447**

**Date: 02.08.2025
Place: Delhi**

CEO&CFO Certification

(Pursuant to Regulation 17(8) of SEBI (LODR) Regulations, 2015)

CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

I, undersigned, in my capacities as Managing Director & Chief financial officer of **Be Swasth Healthcare Limited** ("**the Company**"), to the best of knowledge and belief certify that:

(a) I have reviewed audited quarterly financial results for the quarter and year ended March 31st, 2025 and that to the best of our knowledge and belief I state that:

. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

ii. 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) There are, to the best of my knowledge and belief, no transactions entered into by the company during the quarter and year ended March 31st, 2025 which are fraudulent, illegal or violative of the company's code of conduct.

(c) I hereby declare that all the members of the Board of Directors and Management Committee have confirmed compliance with the Code of Conduct as adopted by the Company.

(d) I accept responsibility for establishing and maintaining internal controls for financial reporting and that i have evaluated the effectiveness of the internal control systems of the company pertaining to financial reporting and i have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which I am aware and the steps we have taken or propose to take to rectify these deficiencies.

(e) Based on our recent evaluation, i have indicated to the auditors and the Audit committee:

i. That there are no significant changes in internal control over financial reporting during the quarter;

ii. That there are no significant changes in accounting policies during the quarter and that the same have been disclosed in the notes to the financial results; and

iii. That no instances of significant fraud of which i have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

For Be Swasth Healthcare Limited

Sd/-

Place: New Delhi

Date: 30.07.2025

**Sushma Jain
(Managing Director& CFO)
DIN: 08545336**

NOMINATION AND REMUNERATION POLICY

Annexure-VI

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.

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

**Sd/-
Sushma Jain
Managing Director & CFO
DIN: 08545336**

**Sd/-
Sonali Gupta
Director
DIN: 09277676**

**Date: July 30, 2025
Place: Delhi**

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. Industry Structure and Developments

Be Swasth Healthcare 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 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 Developed a Mobile Based Application with the name of “**Be-Swasth**” for Android Platform.

2. Opportunities and Threats

Capital markets at present are going through turbulent times due to slow-down indomestic economy, slow-down in reforms, uncertain global economic environment, economic crisis faced by a few countries in Europe, fluctuations incurrency rates, etc. Although the inflation has remained steady during the yearbut 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 soonarise in the markets upon the corrective policies by the government and betterfiscal 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 thebusiness opportunities. The growth of your Company's portfolio is linked to the overall economic growth. Primary risk tothe business will be on account of adverse changes to the economy.

6. Adequacy of Internal Control

The Company is availing the services of independent professionals to carry out the internal audit and ensure that recordingand reporting of all transactions is adequate and proper. The necessary measures are taken to update the internal controlsystem. The system also ensures that all the transactions are appropriately authorised, recorded and reported. All themeasures 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. Man is 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**

**Sd/-
Sushma Jain
Managing Director & CFO
DIN: 08545336**

**Sd/-
Sonali Gupta
Director
DIN: 09277676**

**Date: July 30, 2025
Place: Delhi**

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 misstatementresulting 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

f)

- g) disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - h) 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.

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, 2025.

- 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 02nd August 2018.

For ANSK & Associates

Chartered Accountants
Firm's Registration No. 026177N

Sd/-
(CA Akhil Mittal)
Partner
M.No. 517856
Date: 16.05.2025
Place: New Delhi
UDIN: **25517856BMKXIQ4717**

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)

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF BE SWASTH HEALTHCARE LIMITED

Opinion

1. We have audited the accompanying Statement of Standalone Financial Results of **BE Swasth Healthcare Limited** ("the Company") for the quarter and year ended **March 31, 2025** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. presents financial results in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Listing Regulation in this regard, and
 - ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 financial results under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting

Standard, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

4. 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 judgments 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the standalone financial results, the 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

6. Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 users taken on the basis of these standalone financial results.
7. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, 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.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' 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 financial results 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.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results 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 safeguards.

Other Matter

8. The Statement includes comparative financial results of the Company for the corresponding quarter ended March 31, 2024 which have been reviewed by the predecessor audit firm, where they have expressed an unmodified conclusion vide report dated May 28, 2024.

For ANSK & Associates

Chartered Accountants

Firm's Registration No. 026177N

Sd/-

(CA Akhil Mittal)

Partner

M.No. 517856

Date: 16.05.2025

Place: New Delhi

UDIN: **25517856BMKXIQ4717**

BE SWASTH HEALTHCARE LIMITED			
CIN: L93000DL1985PLC021397			
Regd. Office: 812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034			
Email ID: cs@be-swasth.com, Website: www.be-swasth.in, Ph: 011-46142960			
Balance Sheet As at March 31, 2025			
(Rs. in '00')			
Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I ASSETS			
1. Non-Current Assets			
a. Property, Plant and Equipment	'2'	11,098.58	11,413.11
b . Financial Assets			
(i) Loans	'3'	157,079.60	148,079.60
Total Non-current assets		168,178.18	159,492.71
2. Current Assets			
a. Financial Assets			
(i) Trade receivables	'4'	8,834.42	1,704.62
(ii) Cash and cash equivalents	'5'	505.41	1,358.13
b. Other Current Assets	'6'	6,183.41	6,094.83
Total Current assets		15,523.24	9,157.58
TOTAL ASSETS		183,701.42	168,650.29
II. EQUITY AND LIABILITIES			
A Equity			
a. Equity Share Capital	'7'	111,900.00	111,900.00
b. Other Equity	'8'	(12,444.84)	(14,376.67)
TOTAL EQUITY		99,455.16	97,523.33
B Liabilities			
1. Non-Current Liabilities			
a. Deferred tax liabilities (Net)	'9'	9,024.74	8,859.36
Total Non-Current Liabilities		9,024.74	8,859.36
2. Current Liabilities			
a. Financial Liabilities			
(i) Borrowings	'10'	66,769.35	-
(ii) Trade payables	'11'	797.77	896.24
(a) Total outstanding dues of micro enterprise and small enterprises		5,436.04	50,712.94
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		2,218.36	10,658.41
(iii) Other financial Liabilities	'12'	-	-
Total Current Liabilities		75,221.52	62,267.59
TOTAL EQUITY AND LIABILITIES		183,701.42	168,650.28
See accompanying Notes to the Financial Statements	'1-34'		
Auditor's Report			
As per our separate report of even date attached		For Be Swasth Healthcare Limited	
For A N S K & Associates			
Chartered Accountants	sd/-	sd/-	
FRN-026177N	Sonali Gupta	Sushma Jain	
	Director	Managing Director & CFO	
	DIN-09277676	DIN: 08545336	
sd/-			
[CA Akhil Mittal]			
Partner	sd/-		
M.No.517856	Khushi Jain		
	Company Secretary		
Place : Delhi			
Date :16-05-2025			
UDIN-25517856BMKXI04717			

BE SWASTH HEALTHCARE LIMITED			
CIN: L93000DL1985PLC021397			
Regd. Office: 812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034			
Email ID: cs@be-swasth.com, Website: www.be-swasth.in, Ph: 011-46142960			
Statement of Profit and Loss for the Year ended March 31, 2025			
(Rs. in '00')			
Particulars	Note No.	Year ended March 31, 2025	Year ended March 31, 2024
REVENUES			
I. Gross Revenue from Operations	'13'	7,129.80	8,976.00
II. Other Income	'14'	9,331.22	21,000.00
III. Total INCOME (I+II)		16,461.02	29,976.00
IV. EXPENSES			
Employee Benefits Expenses	'15'	6,922.57	16,909.80
Finance Costs	'16'	4,988.08	5.17
Depreciation and Amortization Expense	'17'	314.53	430.05
Other Expenses	'18'	3,811.80	5,545.54
Total (IV)		16,036.98	22,890.56
V. Profit before Tax (III-IV)		424.04	7,085.44
VI. Tax Expenses:			
Current Tax		110.26	1,783.41
Deferred Tax		165.37	178.68
VII. Profit for the period (V-VI)		148.41	5,123.35
VIII. Other Comprehensive Income (Net of Tax)			
Items that will not be reclassified to profit or loss		-	-
Re-measurement gain on defined benefit plans		-	-
Items that will be reclassified to profit or loss		-	-
Items that will be reclassified to profit or loss		-	-
Total Other Comprehensive Income (Net of Tax)		-	-
IX. Total Comprehensive Income for the period (VII+VIII)		148.41	5,123.35
(Comprising Profit (Loss) and other Comprehensive Income for the Earnings per Equity Share:	'19'		
Basic		0.01	0.46
Diluted		0.01	0.46
Notes to Accounts	'1-34'		
The accompanying notes referred to above form an integral part of the standalone financial statements			
Auditor's Report		For Be Swasth Healthcare Limited	
As per our separate report of even date attached			
For A N S K & Associates			
Chartered Accountants		sd/-	sd/-
FRN-026177N		Sonali Gupta	Sushma Jain
		Director	Managing Director & CFO
		DIN-09277676	DIN: 08545336
sd/-			
[CA Akhil Mittal]			
Partner		sd/-	
M.No.517856		Khushi Jain	
		Company Secretary	
Place : Delhi			
Date :16-05-2025			
UDIN-25517856BMKXIQ4717			

BE SWASTH HEALTHCARE LIMITED CIN: L93000DL1985PLC021397 Regd. Office: 812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034 Email ID: cs@be-swasth.com, Website: www.be-swasth.in, Ph: 011-46142960								
Cash Flow Statement for the Year ended March 31, 2025								
(Rs. in '00')								
Particulars	Year ended March 31, 2025	Year ended March 31, 2024						
A. CASH FLOW FROM OPERATING ACTIVITIES								
Net Profit before Tax and Exceptional Items	424.04	7,085.44						
Adjustment for :								
Depreciation and Amortization Expenses (Net)	314.53	430.05						
Earlier year Taxes (Reversal of Provision for tax)	1,783.41	-						
Finance Costs	4,988.08	5.17						
Operating profit before working capital changes	7,510.06	7,520.66						
Changes in Working Capital:								
(Increase)/decrease in Loans & Advances	(9,000.00)	(9,080.00)						
(Increase)/decrease in Sundry Debtors	(7,129.80)	10,875.00						
Increase/(decrease) in Current Liabilities	(53,815.42)	(7,283.00)						
(Increase)/decrease in Other Current Assets	(88.58)	(499.00)						
Cash generation from Operations	(62,523.73)	1,533.66						
Payment of Direct Taxes	(110.26)	(1,783.00)						
Net Cash used in Operating Activities	(62,633.99)	(249.34)						
B. CASH FLOW FROM INVESTMENT ACTIVITIES								
Purchase of Property, Plant and Equipment	-	-						
Net Cash Generated/ (Used) - Investing Activities	-	-						
C. CASH FLOW FROM FINANCING ACTIVITIES								
Proceeds from Short-term Borrowings	66,769.35	-						
Finance Costs	(4,988.08)	(5.17)						
Net Cash Generated/ (Used) - Financing Activities	61,781.27	(5.17)						
Net Increase/ (Decrease) in Cash and Cash Equivalents	(852.72)	(254.51)						
Add : Opening Cash and Cash Equivalents	1,358.13	1,612.64						
Closing Cash and Cash Equivalents	505.41	1,358.13						
Notes: 1. The Cash Flow Statements have been prepared under the indirect method as set out in Accounting Standard (AS) on Statement of Cash Flow (Ind AS-7). 2. Figures in bracket represent outflows. 3. Previous year's figures have been regrouped wherever considered necessary to conform to this year's classification.								
<table> <tr> <td> Auditor's Report As per our separate report of even date attached For A N S K & Associates Chartered Accountants FRN-026177N sd/- [CA Akhil Mittal] Partner M.No.517856 Place : Delhi Date :16-05-2025 UDIN-25517856BMKXIQ4717 </td><td> For Be Swasth Healthcare Limited sd/- Sonali Gupta Director DIN-09277676 </td><td> sd/- Sushma Jain Managing Director & CFO DIN: 08545336 </td></tr> <tr> <td></td><td> sd/- Khushi Jain Company Secretary </td><td></td></tr> </table>			Auditor's Report As per our separate report of even date attached For A N S K & Associates Chartered Accountants FRN-026177N sd/- [CA Akhil Mittal] Partner M.No.517856 Place : Delhi Date :16-05-2025 UDIN-25517856BMKXIQ4717	For Be Swasth Healthcare Limited sd/- Sonali Gupta Director DIN-09277676	sd/- Sushma Jain Managing Director & CFO DIN: 08545336		sd/- Khushi Jain Company Secretary	
Auditor's Report As per our separate report of even date attached For A N S K & Associates Chartered Accountants FRN-026177N sd/- [CA Akhil Mittal] Partner M.No.517856 Place : Delhi Date :16-05-2025 UDIN-25517856BMKXIQ4717	For Be Swasth Healthcare Limited sd/- Sonali Gupta Director DIN-09277676	sd/- Sushma Jain Managing Director & CFO DIN: 08545336						
	sd/- Khushi Jain Company Secretary							

BE SWASTH HEALTHCARE LIMITED**CIN: L93000DL1985PLC021397****Regd. Office: 812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034****Email ID: cs@be-swasth.com, Website: www.be-swasth.in, Ph: 011-46142960****Statement of Changes in Equity for the Year ended March 31, 2025****A. Equity Share Capital**

(Rs. in '00')				
Balance as at April 1, 2024	Change in equity share capital due to prior period errors	Restated balance as at April 1, 2024	Change in equity share capital during the year	Balance as at March 31, 2025
111,900.00	-	111,900.00	-	111,900.00

(Rs. in '00')				
Balance as at April 1, 2023	Change in equity share capital due to prior period errors	Restated balance as at April 1, 2023	Change in equity share capital during the year	Balance as at March 31, 2024
111,900.00	-	111,900.00	-	111,900.00

B. Other Equity

(Rs. in '00')									
Particulars	Shares Application Money Pending Allotment(Share Call Money Account)	Reserves and Surplus					Other Comprehensive Income		Total Other Equity
		Capital Reserve	Securities Premium Reserve	Capital Redemption Reserve	General Reserve	Retained Earnings	Items that will not be Reclassified to Profit or Loss		
							Remeasurement Gain / (Loss) of the defined benefit plans (Net of tax)	Equity Instruments through other comprehensive income (Net of tax)	
Balance as at April 01, 2023	-	-	-	-	-	(19,500.00)	-	-	(19,500.00)
Profit for the Year March 31, 2024	-	-	-	-	-	5,123.35	-	-	5,123.35
Addition during the year	-	-	-						-
Other comprehensive income (net of tax) for the year March 31, 2024	-	-	-	-	-	-	-	-	-
Dividend including Corporate Dividend Tax	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2024	-	-	-	-	-	(14,376.66)	-	-	(14,376.66)
Profit for the Year March 31, 2024		-	-	-	-	148.41	-	-	148.41
Addition during the year	-		-						-
Other comprehensive income (net of tax) for the year March 31, 2025		-	-	-	-	1,783.41	-	-	1,783.41
Dividend including Corporate Dividend Tax		-	-	-	-	-	-	-	-
Balance as at March 31, 2025	-	-	-	-	-	(12,444.84)	-	-	(12,444.84)

Auditor's Report

As per our separate report of even date attached

For A N S K & Associates

Chartered Accountants

FRN-026177N

sd/-**[CA Akhil Mittal]**

Partner

M.No.517856

Place : Delhi

Date :16-05-2025

UDIN-25517856BMKXIQ4717

BE SWASTH HEALTHCARE LIMITED

sd/-

Sonali Gupta**Director****DIN-00463635**

sd/-

Sushma Jain**Managing Director & CFO****DIN-08545336**

sd/-

Khushi Jain**Company Secretary**

BE SWASTH HEALTHCARE LIMITED
CIN: L93000DL1985PLC021397
Read. Office: 812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034
Email ID: cs@be-swasth.com, Website: www.be-swasth.in, Ph: 011-46142960

Notes to the Financial Statements for the Year ended March 31, 2025

2. PROPERTY PLANT AND EQUIPMENT

Description	Gross Carrying Value			Depreciation			Net Carrying Value		
	As at April 1, 2024	Additions/adjust-ments	Sales/ adjust-ments	As at March 31, 2025	As at April 1, 2024	Additions/ Adjust-ments	Sales/ Adjust-ments	As at March 31, 2025	As at March 31, 2024
Car	40,174.79	-	-	40,174.79	39,266.99	263.17	-	39,530.16	907.80
Be Swasth Application	10,236.27	-	-	10,236.27	-	-	-	10,236.27	10,236.27
Medical Kit	109.74	-	-	109.74	43.11	14.72	-	57.83	66.63
Mobile	315.00	-	-	315.00	112.59	36.64	-	149.23	202.41
Total	50,835.80	-	-	50,835.80	39,422.69	314.53	-	39,737.22	11,413.11
Previous Year	50,835.80	-	-	50,836.00	38,993.00	430.05	-	38,562.95	11,843.00

3 Loans

Particulars	(Rs. in '00')	
	As at March 31, 2025	As at March 31, 2024
Other Loans & Advances	157,079.60	148,079.60
	157,079.60	148,079.60

4. TRADE RECEIVABLE

Particulars	(Rs. in '00')	
	As at March 31, 2025	As at March 31, 2024
Considered good – Secured	-	-
Considered good – Unsecured*	8,834.42	1,704.62
Disputed Trade Receivables – Considered good	-	-
Trade Receivables – Credit impaired	-	-
	8,834.42	1,704.62

Ageing for trade receivable As at March 31,2025 as follows:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed trade receivables – considered good	7,129.80	-	-	-	1,704.62	8,834.42
Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
Undisputed trade receivables – credit impaired	-	-	-	-	-	-
Disputed trade receivables – considered good	-	-	-	-	-	-
Disputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
Disputed trade receivables – credit impaired	-	-	-	-	-	-
	7,129.80	-	-	-	1,704.62	8,834.42

Ageing for trade receivable As at March 31,2024 as follows:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed trade receivables – considered good	-	-	-	-	1,704.62	1,704.62
Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
Undisputed trade receivables – credit impaired	-	-	-	-	-	-
Disputed trade receivables – considered good	-	-	-	-	-	-
Disputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-
Disputed trade receivables – credit impaired	-	-	-	-	-	-
	-	-	-	-	1,704.62	1,704.62

5. CASH AND CASH EQUIVALENTS

Particulars	(Rs. in '00')	
	As at March 31, 2025	As at March 31, 2024
Balance with Banks	5.52	793.66
Cash on hand	499.89	564.47
	505.41	1,358.13

6. OTHER CURRENT ASSETS

Particulars	(Rs. in '00')	
	As at March 31, 2025	As at March 31, 2024
Balance with Revenue Authorities	6,183.41	6,094.83
	6,183.41	6,094.83

7. EQUITY SHARE CAPITAL

Authorized, Issued, Subscribed and Paid-up Share Capital		(Rs. in '00')	
Particulars		As at	As at
		March 31, 2025	March 31, 2024
Authorized:			
50,00,000' Equity Shares of `Rs.10/-each fully paid-up		500,000.00	500,000.00
		500,000.00	500,000.00
Issued:			
11,19,000 Equity Shares of `Rs.10/- each fully paid-up		111,900.00	111,900.00
		111,900.00	111,900.00
Subscribed			
11,19,000 Equity Shares of `Rs.10/- each fully paid-up		111,900.00	111,900.00
		111,900.00	111,900.00
Paid-up:			
11,19,000 Equity Shares of `Rs.10/- each fully paid-up		111,900.00	111,900.00
		111,900.00	111,900.00

8 OTHER EQUITY

								(Rs. in '00')	
Particulars	Shares Application Money Pending Allotment(Share Call Money Account)	Reserves and Surplus					Other Comprehensive Income		Total Other Equity
		Capital Reserve	Securities Premium Reserve	Capital Redemption Reserve	General Reserve	Retained Earnings	Items that will not be Reclassified to Profit or Loss		
							Remeasurement Gain / (Loss) of the defined benefit plans (Net of tax)	Equity Instruments through other comprehensive income (Net of tax)	
Balance as at April 01, 2023	-	-	-	-	-	(19,500.00)	-	-	(19,500.00)
Profit for the Year March 31, 2024	-	-	-	-	-	5,123.35	-	-	5,123.35
Addition during the year	-	-	-	-	-	-	-	-	-
Other comprehensive income (net of tax) for the year March 31, 2024	-	-	-	-	-	-	-	-	-
Dividend including Corporate Dividend Tax	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2024	-	-	-	-	-	(14,376.66)	-	-	(14,376.66)
Profit for the Year March 31, 2024	-	-	-	-	-	148.41	-	-	148.41
Addition during the year	-	-	-	-	-	-	-	-	-
Other comprehensive income (net of tax) for the year March 31, 2025	-	-	-	-	-	1,783.41	-	-	1,783.41
Dividend including Corporate Dividend Tax	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	-	-	-	-	-	(12,444.84)	-	-	(12,444.84)

(i) Reconciliation of Shares outstanding at the beginning and at the end of year are given below:

Particulars	As at March 31, 2025		As at March 31, 2024	
	Numbers	(Rs. in '00')	Numbers	(Rs. in '00')
Equity Shares outstanding at the beginning of the year	1,119,000	111,900.00	1,119,000	111,900.00
Add: Partly paid up Equity Shares Issued during the year	-	-	-	-
Less: Equity Shares bought back/ redeemed during the year	-	-	-	-
Equity Shares outstanding at the end of the year	1,119,000	111,900.00	1,119,000	111,900.00

(ii) Detail of shareholder holding more than 5 percent shares of the Company as on reporting date are given below:(fully paid-up equity shares of Rs. 10/- each)

Name of shareholder	As at March 31, 2025		As at March 31, 2024	
	Numbers of Shares held	Percentage of Holding	Numbers of Shares held	Percentage of Holding
1. Adhunik Technology Private Limited	170,000	15.19%	170,000	15.19%
2. Basant Indian Limited	168,055	15.02%	168,055	15.02%
3. Mascon Global Limited	152,400	13.62%	152,400	13.62%
4. Anubhav Mercantile Private Limited	115,200	10.29%	115,200	10.29%
5. Anjali Holdings Private Limited	68,075	6.08%	68,075	6.08%

(v) **Disclosure of Shareholding of Promoters**

Disclosure of shareholding of promoters as at March 31, 2025 is as follows:
Shares held by promoters NA.

9 DEFERRED TAX LIABILITIES (Net)

(Rs. in '00')		
Particulars	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liabilities Opening Bal.	8,859.36	8,680.68
Add : Created during the year	165.37	178.68
Closing Balance Deferred Tax Liabilities (Net)	9,024.74	8,859.36

10 FINANCIAL LIABILITIES

(a) Borrowings (Current)

(Rs. in '00')		
Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured		
Form Other	66,769.35	-
	66,769.35	-

11 TRADE PAYABLE

(Rs. in '00')		
Particulars	As at March 31, 2025	As at March 31, 2024
Total outstanding dues of micro enterprise and small enterprises	797.77	896.24
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,436.04	50,712.94
	6,233.81	51,609.18

Aging for trade payable As at March 31,2025 as follows:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
MSME	351.53	-	-	446.24	797.77
Others	331.06	104.99	-	5,000.00	5,436.04
Disputed due-MSME	-	-	-	-	-
Disputed due-Others	-	-	-	-	-
	682.59	104.99	-	5,446.24	6,233.81

TRADE PAYABLE

Aging for trade payable As at March 31,2024 as follows:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
MSME	368.00	95.00	209.00	224.24	896.24
Others	4,339.00	12,808.00	5,389.00	28,176.94	50,712.94
Disputed due-MSME	-	-	-	-	-
Disputed due-Others	-	-	-	-	-
	4,707.00	12,903.00	5,598.00	28,401.18	51,609.18

12 OTHER FINANCIAL LIABILITIES

(Rs. in '00')		
Particulars	As at March 31, 2025	As at March 31, 2024
Audit Fees Payable	565.00	250.00
Expenses Payable	1,543.10	8,625.00
Other Payable	110.26	1,783.41
	2,218.36	10,658.41

13 REVENUE FROM OPERATIONS

	(Rs. in '00')	
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Sale of Services	7,129.80	8,976.00
	7,129.80	8,976.00

14 OTHER INCOME

	(Rs. in '00')	
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Interest Income	9,000.00	9,000.00
Other Non-Operating Income (Balance Written off)	331.22	12,000.00
	9,331.22	21,000.00

15 EMPLOYEE BENEFIT EXPENSES

	(Rs. in '00')	
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Salary	6,922.57	16,759.80
Staff Welfare Expenses	-	150.00
	6,922.57	16,909.80

16 FINANCE COST

	(Rs. in '00')	
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Bank Charges	42.21	5.17
Interest Exp.	4,945.87	-
	4,988.08	5.17

17 DEPRECIATION AND AMORTISATION EXPENSES

	(Rs. in '00')	
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Depreciation on PPE	314.53	430.05
	314.53	430.05

18 OTHER EXPENSES

	(Rs. in '00')	
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Auditors' Remuneration (a)	404.00	309.00
Rates & Taxes	723.00	685.00
Legal & Professional Charges	661.00	1,083.86
Other Expenses	806.89	1,009.40
Office Maintenance Exp.	244.60	1,245.53
Software Exp	451.15	586.18
Printing & Stationery	140.25	193.30
Telephone Exp.	41.55	21.57
	3,472.44	5,133.84
Selling & Distribution Expenses		
Advertisement Exp.	339.36	231.70
Business Promotion	-	180.00
	339.36	411.70
	3,811.80	5,545.54

(a). Details of Statutory Auditors' Remuneration are as follows:

Fee for Statutory Audit	350.00	250.00
Fee for Other	54.00	-
	404.00	250.00

19 EARNING PER SHARE

Particulars	(Rs. in '00')	
	Year ended March 31, 2025	Year ended March 31, 2024
Profit for the period	148.41	5,123.35
Weighted average number of shares used in the calculation of EPS:		
Weighted average number of Basic Equity Shares outstanding	11,190	11,190
Weighted average number of Diluted Equity Shares outstanding	11,190	11,190
Face value of per share	10.00	10.00
Basic EPS	0.01	0.46
Diluted EPS	0.01	0.46

20 Discontinuing Operations

The Company has not discontinued any operation during the year under audit. Hence there are no detail which need to be disclosed as required by Ind AS 105 .

21 Disclosures of Provisions required by Indian Accounting Standards (Ind AS) 37 on "Provisions, Contingent Liabilities and Contingent Assets":

In the opinion of the Management , there are no provisions for which disclosure is required during the financial year 2024-25 as per Ind (AS) 37 on "Provisions, Contingent Liabilities and Contingent Assets".

22 Contingent Liabilities and Commitments

In the opinion of the Management , there are no contingent liabilities and capital commitments which needs to be disclosed in the financial statements.

23 Disclosure as per Micro , Small and Medium Enterprises Development (MSMED) Act ,2006

The information as required to be disclosed in relation to Micro and Small enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company & as certified by the management.

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
The principal amount remaining unpaid to any supplier as at end of the period/year.	797.77	896.24
Interest due thereon remaining unpaid to any supplier as at end of the period/year.	-	-
The amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day.	-	-
The amount of interest due and payable for the period (where the principal has been paid but interest under MSMED Act, 2006 not paid)	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
The amount of further interest due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act,2006.	-	-

Note :- Interest has not been provided on MSE Creditors having due is more than 45 Days.

24 Related Party Disclosures:

A. List of Related Parties:

Ms. Sonali Gupta.	Non-Executive Director
Mrs. Sushma Jain	Managing Director
Mr. Virender Kumar Jain	Non-Executive Director
Mr. Ganesh Ray	Independent Director
Mrs. Nirmal Jain	Non-Executive Director
Mr. Pranshu Poddar	Whole Time Director (resigned w.e.f. 01.09.2023)

Key managerial Personnel

Mrs. Sushma Jain	Chief Financial Officer
Mr. Karan Jindal	Company Secretary (resigned w.e.f. 26.12.2023)
Mr. Amit Kumar	Company Secretary (resigned w.e.f. 30.01.2025)

* Mrs. Sushma Jain has been appointed as Managing Director & CFO w.e.f. 10.02.2024

B. Disclosure of transactions between the Company and Related Parties during the year in the ordinary course of business and status of outstanding balances at year end:

(a). Details of significant transactions with Key Managerial Personnel:

Particulars	(Rs. in '00')	
	Year ended March 31, 2025	Year ended March 31, 2024
Directors' Remuneration		
Mr. Pranshu Poddar	-	1,925.00
Mrs Sushma Jain	-	-
	-	1,925.00
Salary		
Mr. Karan Jindal	-	1,902.05
Mr. Amit Kumar	3,322.57	-
	3,322.57	1,902.05

25 Financial instruments

(I) Financial instruments by category

Particulars	As at March 31, 2025		As at March 31, 2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Assets				
Measured at amortised cost				
Trade Receivable	8,834.42	8,834.42	1,704.62	1,704.62
Cash and Cash Equivalents	505.41	505.41	1,358.13	1,358.13
Other Financial Assets Non Current	157,079.60	157,079.60	148,079.60	148,079.60
Total Financial Assets	166,419.43	166,419.43	151,142.35	151,142.35
Financial liabilities				
Measured at amortised cost				
Borrowings-Non Current	-	-	-	-
Borrowings-Current	66,769.35	66,769.35	-	-
Trade Payables	6,233.81	6,233.81	51,609.18	51,609.18
Other financial Liabilities	2,218.36	2,218.36	10,658.41	10,658.41
Total Financial liabilities	75,221.52	75,221.52	62,267.59	62,267.59

(II) Fair value measurement

The following table shows the levels within the hierarchy of financial assets measured at fair value on a recurring basis at 31 March 2025 and 31 March 2024 :

Particulars	Fair values hierarchy (Level)	As at March 31, 2025		As at March 31, 2024	
Financial Assets					
Measured at amortised cost					
Trade Receivable	3	8,834.42		1,704.62	
Cash and Cash Equivalents	3	505.41		1,358.13	
Other Financial Assets Non Current	3	157,079.60		148,079.60	
Total Financial Assets		166,419.43		151,142.35	
Financial liabilities					
Measured at amortised cost					
Borrowings-Non Current	3	-		-	
Borrowings-Current	3	66,769.35		-	
Trade Payables	3	6,233.81		51,609.18	
Other financial Liabilities	3	2,218.36		10,658.41	
Total Financial liabilities		75,221.52		62,267.59	

(III) Fair values hierarchy

Fair value of the financial instruments is classified in various fair value hierarchies based on the following three levels:

Level 1: Quoted prices (unadjusted) in active market for identical assets or liabilities.

Level 2: Inputs other than quoted price included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

The fair value of financial instruments that are not traded in an active market is determined using market approach and valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If significant inputs required to fair value an instrument are observable, the instrument is included in Level 2.

Level 3: Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

If one or more of the significant inputs is not based on observable market data, the fair value is determined using generally accepted pricing models based on a discounted cash flow analysis, with the most significant inputs being the discount rate that reflects the credit risk of counterparty.

The fair value of trade receivables, trade payables and other current financial assets and liabilities is considered to be equal to the carrying amounts of these items due to their short-term nature. Where such items are non-current in nature, the same has been classified as Level 3 and fair value determined using discounted cash flow basis. Similarly, unquoted equity instruments where most recent information to measure fair value is insufficient, or if there is a wide range of possible fair value measurements, cost has been considered as the best estimate of fair value.

There has been no change in the valuation methodology for Level 3 inputs during the year. The Company has not classified any material financial instruments under Level 3 of the fair value hierarchy. There were no transfers between Level 1 and Level 2 during the year.

Financial Risk Management Objectives And Policies

The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company's primary risk management focus is to minimize potential adverse effects of market risk on its financial performance. The Company's risk management assessment and policies and processes are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. Risk assessment and management policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors and the Audit Committee is responsible for overseeing the Company's risk assessment and management policies and processes.

The Company's financial risk management policy is set by the management. Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, foreign currency exchange rates, equity prices and other market changes that affect market risk sensitive instruments. The Company manages market risk which evaluates and exercises independent control over the entire process of market risk management. The management recommend risk management objectives and policies, which are approved by Senior Management and the Audit Committee.

a) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers. Credit risk arises from cash held with banks as well as credit exposure to clients, including outstanding accounts receivable. The maximum exposure to credit risk is equal to the carrying value of the financial assets. The objective of managing counterparty credit risk is to prevent losses in financial assets. The Company assesses the credit quality of the counterparties, taking into account their financial position, past experience and other factors. The Company establishes an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade and other receivables and investments.

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer, including the default risk of the industry and country in which the customer operates, also has an influence on credit risk assessment. Credit risk is managed through continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. An impairment analysis is performed at each reporting date on an individual basis for major customers. The history of receivables shows a negligible provision for bad and doubtful debts.

i) Concentration of Trade Receivables

The Company's exposure to credit risk for Trade Receivables is presented as below.

Particulars	(Rs. in '00')	
	As at March 31, 2025	As at March 31, 2024
Trade Receivables	8,834.42	1,704.62

ii) Credit risk exposure

Provision for expected credit losses

(Rs. in '00')			
As at 31 March 2025			
Particulars	Estimated gross Carrying amount at default	Expected credit losses	Carrying amount net of impairment provision
Trade Receivable	8,834.42	-	8,834.42
Cash and Cash Equivalents	505.41	-	505.41
Other Financial Assets Non Current	157,079.60	-	157,079.60
Total	166,419.43	-	166,419.43

(Rs. in '00')			
As at 31 March 2024			
Particulars	Estimated gross Carrying amount at default	Expected credit losses	Carrying amount net of impairment provision
Trade Receivable	1,704.62	-	1,704.62
Cash and Cash Equivalents	1,358.13	-	1,358.13
Other Financial Assets Non Current	148,079.60	-	148,079.60
Total	151,142.35	-	151,142.35

Reconciliation of loss provision – expected credit losses- NIL.

b) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

Maturities of financial liabilities

The tables below analyze the company's financial liabilities into relevant maturity groupings based on their contractual maturities:

(Rs. in '00')					
Contractual maturities of financial liabilities as at March 31, 2025	Total Carrying Value	On Demand Payable	on due within 1 Year	Over 1 Year within 3 Years	Over 3 Year within 5 Years
Trade Payables	6,233.81	-	682.59	104.99	5,446.24
Borrowings	66,769.35	66,769.35	-	-	-
Other financial Liabilities	2,218.36	-	2,218.36	-	-
Total	75,221.52	66,769.35	2,900.95	104.99	5,446.24

(Rs. in '00')					
Contractual maturities of financial liabilities as at March 31, 2024	Total Carrying Value	On Demand Payable	on due within 1 Year	Over 1 Year within 3 Years	Over 3 Year within 5 Years
Trade Payables	51,609.18	-	4,707.00	18,501.00	28,401.18
Borrowings	-	-	-	-	-
Other financial Liabilities	10,658.41	-	10,658.41	-	-
Total	62,267.59	-	15,365.41	18,501.00	28,401.18

Place : Delhi
Date :16-05-2025
UDIN-25517856BMKXIQ4717

Company Secretary

BE-SWASTHHEALTHCARELIMITED

CIN: L51909DL1985PLC021397

Note No. 1 Significant Accounting Policies and Other Notes to Accounts

I. Corporate Information

Be Swasth Healthcare Limited was incorporated on 02nd July 1985 registered under the Companies Act, 1956. The registered office of the company is situated at 812, Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, and Delhi-110034. The principal place of business is in India. The shares of company are listed on Kolkata stock exchange.

In the Year 2020 the Company has amended its object clause to diversify the business into TeleHealth services.

II. Basis of Preparation

a. Statement of compliance

These financial statements of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard ('Ind AS') as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of the Companies Act, 2013 ('the Act') and the other relevant provisions of the Act to the extent applicable.

b. Basis of measurement

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.

c. Functional and Presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). The financial statements are presented in Indian National Rupee ('INR'), which is the Company's functional and presentation currency. All amounts have been given in Round off to Hundred, unless otherwise indicated.

d. Current and Non-current classification

All Assets and Liabilities have been classified as current and non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of the business of the Company and its business time cycle from inception of an order and its completion on realization in cash and cash equivalents, the Company has ascertained the operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

e. Use of judgments and estimates

In preparing these financial statements, the Management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, the disclosure of contingent liabilities and contingent assets as at the date of financial statements, income and expenses during the period. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to estimates are recognized prospectively in current and future periods.

f. Measurement of fair values

A number of the Company's accounting policies and disclosures require measurement of fair values, for both financial and non-financial assets and liabilities. The Company has an established control framework with respect to measurement of fair values. The directors are responsible for overseeing all significant fair value measurements, including Level 3 fair values. Directors regularly review significant unobservable inputs and valuation adjustments.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets and liabilities.

- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or liability, the Company

uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the changes have occurred.

III. Significant Accounting Policy

The Company has consistently applied the following accounting policies to all periods presented in the financial statements.

a. Property, Plant and Equipment

- Recognition and measurement

Items of property, plant and equipment are measured at cost, less accumulated depreciation and accumulated impairment losses, if any.

Cost of an item of property, plant and equipment comprises its purchase price, any directly attributable cost of bringing the item to its working condition for its intended use and estimated cost of

dismantling and removing the item and restoring the site on which it is located. Borrowing costs relating to acquisition of qualifying fixed assets, if material, are also included in cost to the extent they relate to the period till such assets are ready to be put to use. An item

of property, plant and equipment is derecognised when no future economic benefit is expected to arise from the continued use of the assets or upon disposal. Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

Estimated useful lives of the assets are as follows:

Nature of Tangible Assets	Useful life (Years)
Plant & Equipments	10-15
Vehicles	8

- Depreciation

Depreciation on property, plant and equipment is provided on the Written Down Value Method based on the useful life of assets as prescribed under Schedule II of the Companies Act, 2013. Depreciation on additions to or on disposal of assets is calculated on pro-rata basis i.e. from (up to) the date on which the property, plant and equipment is available for use (disposed off).

b. 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.

c. Borrowing costs

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as expenses in the period in which they are incurred.

d. Income Tax

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.

e. 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.

f. Cash flow statement

Cash flow statements are prepared in accordance with "Indirect Method" as explained in the Accounting Standard on Statement of Cash Flows (Ind AS-7). The cash flows from regular revenue generating, financing and investing activity of the Company is segregated.

g. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to Equity Shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted Earnings per share, the net profit or loss for the period attributable to Equity Shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

h. Provision for Gratuity

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

i. 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.

j. Employee Benefits

-ShortTermEmployeeBenefits

Short-term employee benefits are expenses as the related service is provided. A liability is recognized for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Post-

EmploymentBenefitsDe

defined contribution plan

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions to a statutory authority and will have no legal or constructive obligation to pay further amounts.

Retirement benefits in the form of Provident Fund and employee state insurance are a defined contribution scheme and contributions paid/payable towards these funds are recognised as an expense in the statement of profit and loss during the period in which the employee renders the related service. There is no other obligation other than the contribution payable to the respective trusts.

Defined benefit plan

The Company provides for gratuity which is a defined benefit plan the liabilities of which is determined based on valuation, as at the balance sheet date, made by the independent actuary using the projected unit credit method. Remeasurement comprising of actuarial gains and losses, in respect of gratuity are recognized in OCI (other comprehensive income), in the period in which they occur.

Re-measurement recognized in OCI (other comprehensive income) are not reclassified to the Statement of

Profit and Loss in Subsequent periods. The classification of the company's obligation into current and non-

current is as per the actuarial valuation report.

k. Foreign Currency Transactions

Transactions in foreign currencies are translated into the Company's functional currency at the exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction. Exchange differences are recognized in statement of profit & loss. In accordance with Ind-AS 101 "First Time Adoption of Indian Accounting Standards", the Company has continued the policy of capitalization of exchange differences on foreign currency loans taken before the transition date.

l. Segment Reporting

The Company's business activity falls within a single segment viz. Tele Health Services. The segment has been identified by taking into account the nature of service, the differing risks, the returns, the organization structure and the internal reporting systems and the manner in which operating results are reviewed by the Management.

m. Intangible assets**- Recognition and measurement**

Intangible assets are stated at their cost of acquisition. Any trade discount and rebates are deducted in arriving at the purchase price.

- Subsequent measurement (amortization)

Intangible assets are amortized over their respective individual estimated useful life on Straight Line Method basis commencing from the date, the asset is available to the company for its use.

Estimated useful lives of the assets are as follows:

Nature of Intangible Assets	Useful life (Years)
Software license	3-5

n. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments

Financial asset and financial liabilities are initially measured at fair value. Transaction cost which are directly attributable to the acquisition or issue of financial instruments (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial asset or financial liabilities, as appropriate, on initial recognition. Transaction cost directly attributable to the acquisition of financial assets financial liabilities at fair value through profit or loss are recognized immediately in profit or loss. Subsequently, financial instruments are measured according to the category in which they are classified.

- Financial Assets

All purchases or sales of financial assets are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place.

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

-Classification of financial assets

Classification of financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition. The Company classifies its financial assets in the following measurement categories: those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and those measured at amortized cost. The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

A financial asset that meets the following two conditions is measured at amortized cost unless the asset is designated at fair value through profit or loss under the fair value option:

- Business model test: the objective of the Company's business model is to hold the financial asset to collect the contractual cash flows.
- Cash flow characteristic test: the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset that meets the following two conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit or loss under the fair value option:

- Business model test: the financial asset is held within a business model whose objective is achieved by both collecting cash flows and selling financial assets.
- Cash flow characteristic test: the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets are measured at fair value through profit or loss.

Investments in equity instrument at fair value through other comprehensive income (FVTOCI)

On initial recognition, the Company can make an irrevocable election (on an instrument by instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instrument. This election is not permitted if the equity instrument is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains / losses arising from changes in fair value recognized in other comprehensive income. This cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

The Company has an equity investment in an entity which is not held for trading. The Company has elected to measure this investment at amortized cost. Dividend, if any, on this investment is recognized in profit or loss.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets that do not meet the amortized cost criteria or fair value through other comprehensive income criteria are measured at fair value through profit or loss. A financial asset that meets the amortized cost criteria or fair value through other comprehensive income criteria may be designated as at fair value through profit or loss upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets and liabilities or recognizing the gains or losses on them on different bases.