BE SWASTH HEALTHCARE LIMITED

CIN: L93000DL1985PLC021397

Date: 29.07.2026

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

Symbol: BESWASTH **ISIN: INE288U01011**

Sub: Annual Report 2025-26

Dear Sir/Ma'am,

This has further to our communication dated 15th July, 2026 intimating the AGM of the Company to be held on Tuesday, 25th August, 2026.

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 2025-26 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 website www.be-swasth.in

This is for your kind information and record.

Thanking you.
Yours truly,

For Be Swasth Healthcare Limited

Renu
Digitally signed by Renu
Date: 2026.07.29 14:39:24 +05'30'

Renu
Company Secretary

Encl: a/a

812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi-110034
011-46142960
www.Be-Swasth.com
www.Be-Swasth.in
cs@be-swasth.com

Be Swasth Healthcare Limited

Annual Report 2025 -26

CONTENT

CORPORATE INFORMATION

BE SWASTH HEALTHCARE LIMITED
CIN: L93000DL1985PLC021397

BOARD OF DIRECTORS

Executive Directors

Mrs. Sushma Jain
(Managing Director & CFO)

Non-Executive, Non-Independent

Mr. Virender Kumar Jain
Mrs. Nirmal Jain
Ms. Sonali Gupta

Non-Executive, Independent

Mr. Ganesh Ray
Mr. Gaurav Garg
Mr. Ramanuj Murlinarayan Darak

Company Secretary

Ms. Renu

Chief Financial Officer

Mrs. Sushma Jain

Statutory Auditor

ANSK & Associates
Chartered Accountants

Secretarial Auditor

Chandan J & Associates
Practicing Company Secretaries

Internal Auditor

Chandni Singla & Associates
Chartered Accountants

Registered Office

812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi – 110034

Email – cs@be-swasth.com
Tel: 011- 46142960

Registrar and Transfer Agent

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

Banks

Laxmi Vilas Bank
HDFC Bank

NOTICE

NOTICE is given that the **40th Annual General Meeting** of the Members of **Be-Swasth Healthcare Limited** will be held on **Tuesday, 25th day of August, 2026 at 12 Noon** at Maharaja Banquets Monarch Residency, A-1/20A, Paschim Vihar (Opposite Metro Pillar No. 2565), Main Rohtak Road, New Delhi – 110063, to transact the following business:

ORDINARY BUSINESS: -

1. **To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended on March 31, 2026 along with the reports of Board of Directors and Auditors thereon.**

   To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution:**

   "RESOLVED THAT the Audited Standalone Financial Statements of the Company for the Financial Year ended on March 31st, 2026 along with the reports of Board of Directors and Auditors thereon, be and hereby approved and adopted."

SPECIAL BUSINESS: -

2. **To consider regularization of Additional Director (Non-Executive, Independent), Mr. Pranshu Poddar (DIN: 09203812) by appointing him as a Non-Executive Independent Director of the Company.**

   To consider and if thought fir, to pass the following resolution as a **Special Resolution:**

   "RESOLVED THAT pursuant to the provisions of Sections 149, 150 and 152 and other applicable provisions of the Companies Act, 2013 (the "Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and such other rules, as may be applicable, Regulation 17 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") as amended from time to time and pursuant to the provisions of Articles of Association of the Company, recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, has appointed Mr. Pranshu Poddar (DIN: 09203812) as an Additional Director (Non-Executive Independent) of the Company with effect from 15th July, 2026, in terms of Section 161 of the Act and who has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Act along with the rules made thereunder and Regulation 16(1)(b) of the Listing Regulations and who is eligible for appointment under the provisions of the Act, Rules made thereunder and the Listing Regulations and in respect of whom the Company has received a Notice in writing under Section 160 of the Companies Act, 2013, proposing his candidature for the office of Non-Executive, Independent Director of the Company, be and is hereby appointed as a Non-Executive, Independent Director of the Company for a term of 5 (five) consecutive years commencing from 15th July, 2026, up to and including 14th July, 2031, and whose office shall not be liable to retire by rotation.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 197, and other applicable provisions of the Act and the Rules made thereunder, Mr. Pranshu Poddar shall be entitled to receive the sitting fees as permitted to be received in the capacity of Non-Executive, Independent Director under the Act and Listing Regulations, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors, from time to time.

RESOLVED FURTHER THAT the Board of Directors (including any Committee(s) thereof) and the Company Secretary be and are hereby severally authorised to do all such acts, and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

By Order of the Board
For Be Swasth Healthcare Limited

Sd/-
Renu
Company Secretary

Place: New Delhi
Date: 15.07.2026

NOTES: -

1. A member entitled to attend and vote at the AGM is entitled to appoint one or more proxies to attend and vote on poll instead of himself/herself and the proxy need not to be 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 meetings.

2. 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

3. 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.

4. In terms of the Articles of Association, the facility for voting through polling paper in terms of Section 109 of the Act and the rules made there under shall be made available at the AGM.

5. 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.

6. If a Person is appointed as Proxy for more than 50 Members, he shall choose any 50 Members and confirm the same to the Company 24 hours before the commencement of the Meeting. In case, the Proxy fails to do so, the Company shall consider only the first 50 proxies received in respect of such person as valid.

7. Proxy holder shall prove his identity at the time of attending the Meeting. A Proxy Form which does not state the name of the Proxy shall be considered invalid. A Proxy Form is annexed to this Report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution / letter of authority, as applicable.

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 at the AGM.

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 dematerialization 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 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.

12. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the 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.

13. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, 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 the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com

14. 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 cschandanjha95@gmail.com with a copy to evoting@nsdl.co.in

15. In terms of Notification issued by the Securities and Exchange Board of India (SEBI), Equity Shares of the Company are under compulsory demat for trading by all investors. Members are, therefore advised to dematerialize their physical shareholding to avoid any inconvenience of trading in the shares of the Company.

16. The Integrated Annual Report including the Notice of the AGM for the FY 2025-26 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 40th 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 cut-off date, i.e Tuesday, 18th August, 2026, shall only be entitled to avail the facility of remote e-voting/ voting at the AGM.

18. 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.

19. The Register of Members and Share Transfer Books of the Company will remain closed from 18th August, 2026 to 25th August, 2026 (both days inclusive).

20. 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.

21. 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 beetalrta@gmail.com in case the shares are held in physical form, in the prescribed form, pursuant to the SEBI Circular dated November 3, 2021. Changes intimated to the DP will then be automatically reflected in the Company's records.

22. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic

statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.

23. To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and TPCL in case the shares are held by them in physical form.

24. The Equity Shares of the Company are listed with the Metropolitan Stock Exchange. The Company has paid the annual listing fees to the MSEI Limited for the financial year 2025-26.

25. Pursuant to the aforesaid Circular issued by Ministry of Corporate Affairs, for remote e-voting at AGM, shareholders who have not yet registered their email address and in consequence the e-voting notice cannot be serviced may temporarily get their email address registered with the Company's Registrar and Share Transfer Agent, Beetal Financial & Computer Services Private Limited by sending a mail at beetalrta@gmail.com

26. 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 Delhi110062 India by following due procedure.

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

The remote e-voting period begins on Saturday, 22nd August, 2026 at 09:00 A.M. and ends on Monday, 24th August, 2026 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. Tuesday, 18th August, 2026, 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 Tuesday, 18th August, 2026.

<u>How do I vote electronically using NSDL e-Voting system?</u>

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

<u>Step 1: Access to NSDL e-Voting system</u>

<u>A) Login method for e-Voting for Individual shareholders holding securities in demat mode</u>

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.	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** App Store Google Play
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 e-voting is in progress as per the information provided by company. On clicking the e-voting 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 e-voting 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.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user 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, you will be able to see all 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 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 cschandanjha95@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 Ms. Pallavi Mhatre 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.

STATEMENT IN RESPECT OF SPECIAL BUSINESS
(Pursuant to Section 102 of the Companies Act, 2013)

ITEM NO. – 2

The Board of Directors of the Company on July 15th, 2026, pursuant to the recommendations of the Nomination and Remuneration Committee, appointed Mr. Pranshu Poddar (DIN: 09203812) as an Additional Director (in the category of Non-executive Independent) of the Company w.e.f. July 15th, 2026 for a term of five (5) consecutive years in compliance with the provisions of the Companies Act, 2013 ("Act") and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Pursuant to the provisions of Section 161 of the Act and Articles of Association of the Company, he holds office of the Director as such, up to the date of approval by the members.

Pursuant to the provisions of Section 161 of the Act, the Board of Directors has power to appoint any person as an additional director at any time who shall hold office up to the date of the next annual general meeting and may be regularized as a Director by the members at the ensuing Annual General Meeting.

Further, in terms of Regulation 17(1C) of the Listing Regulations, approval of the shareholders for appointment of a person on the Board of Directors needs to be taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier. Further, in terms of Regulation 25(2A) of the Listing Regulations, the appointment of an independent director in listed entity, requires the approval of members by way of a special resolution.

Mr. Pranshu has provided the Company (i) his consent in writing to act as Director; (ii) intimation to the effect that he is not disqualified under Section 164(1) and 164(2) of the Act; (iii) he is not debarred from holding the office of Independent Director by virtue of any SEBI order or any other such authority and are in compliance with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014; (iv) a declaration that he meets with the criteria of independence as prescribed under Section 149 (6) of the Act and Regulation 16 (1)(b) of the Listing Regulations; and (v) other disclosures under other applicable provisions. Further, the Company has also received a notice in writing from a member of the Company proposing the candidature of Mr. Pranshu under the provisions of Section 160 of the Act.

Mr. Pranshu does not hold any share in the Company either by himself or for any other person on a beneficial basis. A brief profile of Mr. Pranshu, nature of his expertise in specific functional areas, names of companies in which he holds directorships and memberships / chairmanships of Board Committees and his shareholding and other information, as required to be disclosed under the Act and Listing Regulations, are provided in **Annexure-I** of this Notice.

In the opinion of the Board, Mr. Pranshu fulfils the conditions specified in the Act, the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 16 (1)

(b) of the Listing Regulations for his appointment as an Independent Director of the Company, as he is independent of the management and possesses appropriate skills, experience and knowledge. Considering the extensive experience of Mr. Pranshu as well as his educational background, appointment of Mr. Pranshu as an Independent Director is highly in the interest of the Company.

The relevant details of Mr. Pranshu, pursuant to Regulation 36(3) and other applicable provisions of the Listing Regulations and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, are provided in **Annexure – I** to the Notice.

Mr. Pranshu, as an independent director shall be entitled to sitting fee for attending board/committee meetings and any other remuneration to be paid to non-executive directors as may be determined by the Board from time to time.

Except Mr. Pranshu and his relatives, none of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise in the Special Resolution set out at **Item no. 2** of this Notice.

The Board recommends Special Resolution for approval of the members, as set out at Item no. 2 of this Notice.

ANNEXURE –I

Details of Director seeking appointment/re-appointment at the Annual General Meeting of the Company pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of Indian ('SS-II')

Particulars/Name	**Mr. Pranshu Poddar**
Age	30 years
Date of first appointment on the Board	15^{th} July, 2026
Background, Expertise and Qualification	Mr. Pranshu Poddar has years of professional experience in business development, client engagement, stakeholder management, operations, and strategic growth. He has previously worked with Be Swasth Healthcare Limited, ExcelR, and Concentrix in various operational and analytical roles. He holds a Bachelor of Arts (Honors) in English from the University of Delhi.
Number of Equity Shares held in the Company including shareholding as beneficial owner as on the date of notice	NIL
Relationship with other Directors, Manager and other Key Managerial Personnel	None
Terms and conditions of appointment	As per details given in the Notice and explanatory statement
No. of Board Meetings attended during the financial year	Not Applicable, New Appointment
Directorships of other Boards as on date of notice	PODDAR PRAYOGSHALA (INDIA) PRIVATE LIMITED
Membership/ Chairmanship of Committees of companies as on date of notice	NIL
Listed entities from which director resigned in past 3 years	NIL
Remuneration last drawn	Not Applicable

By Order of the Board
For Be Swasth Healthcare Limited

Sd/-
Renu
Company Secretary

Place: New Delhi
Date: 15.07.2026

<u>BE SWASTH HEALTHCARE LIMITED</u>
<u>Route Map of the venue of 40th Annual General Meeting</u>

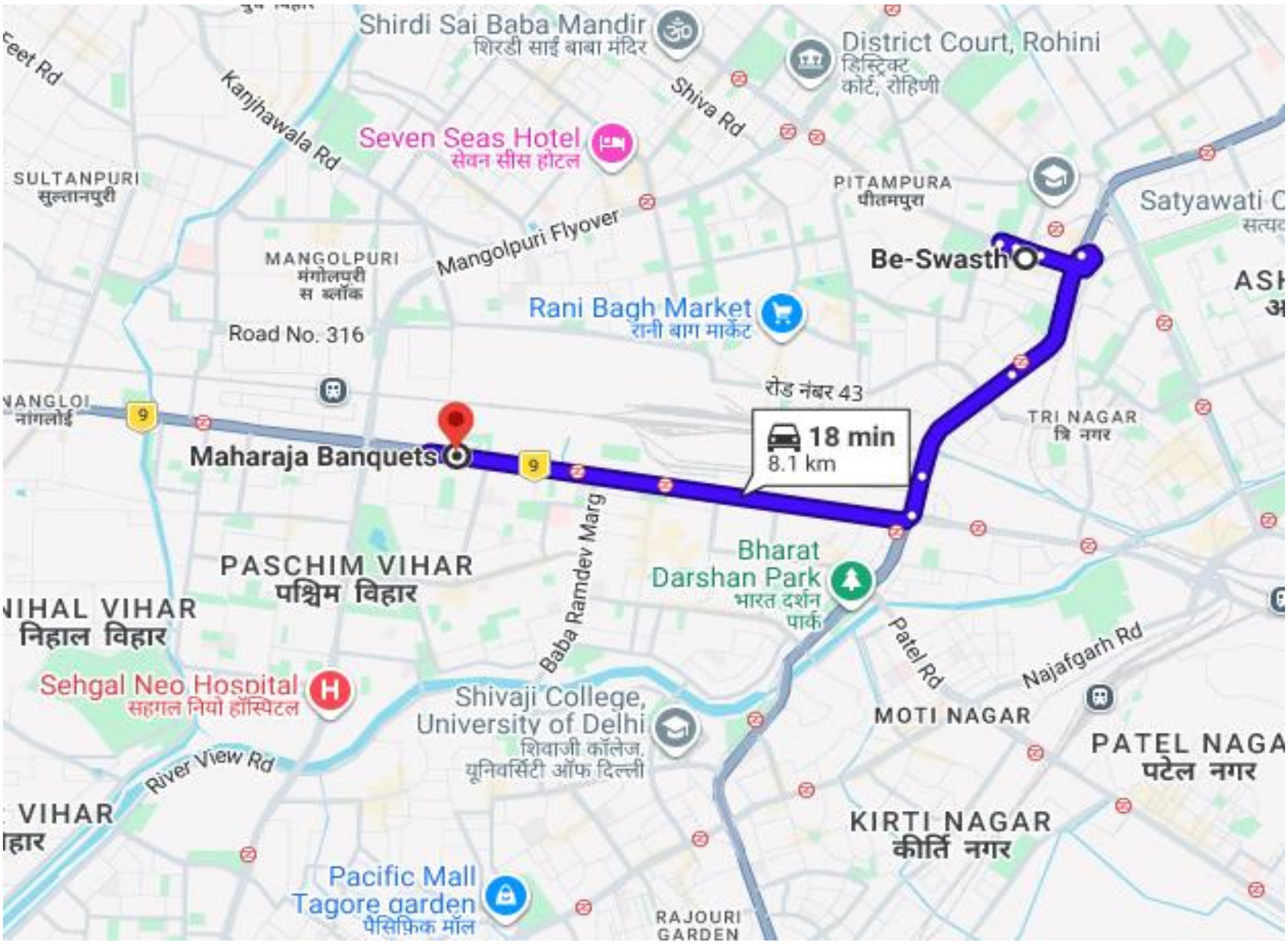
Day: Tuesday

Date: 25th August, 2026

Time: 12 Noon

Venue: Maharaja Banquets Monarch Residency, A-1/20A, Paschim Vihar (Opposite Metro Pillar No. 256), Main Rohtak Road, New Delhi – 110063.

ROUTE MAP TO THE VENUE
Maharaja Banquets
A-1/20A, Paschim Vihar, Rohtak Road, New Delhi - 110063



PROXY FORM
MGT-11

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

Name of the Company	
Registered Office	

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

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

1. ________________________ of ______________________ having email _________________________ or failing him

2. _______________________________ of ______________________ having email ____________________ or failing him

3. _______________________________ of ______________________ having email ____________________ or failing him.

and whose signature(s) are appended below as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the 40th Annual General Meeting the members of the Company to be held on Tuesday, 25th August, 2026 at 12 Noon at Maharaja Banquets Monarch Residency, A-1/20A, Paschim Vihar (Opposite Metro Pillar No. 256), Main Rohtak Road, New Delhi – 110063 and at any adjournment thereof in respect of such resolutions as are indicated below:

S.No.	**Resolution(s)**	**Vote**	
		For	**Against**
	ORDINARY BUSINESS		
1.	CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31ST, 2026, THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON.		
	SPECIAL BUSINESS		
2	TO CONSIDER REGULARIZATION OF ADDITIONAL DIRECTOR (NON-EXECUTIVE, INDEPENDENT), MR. PRANSHU PODDAR (DIN: 09203812) BY APPOINTING HIM AS A NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY.		

*Applicable for investors holding shares in Electronic form.

Signed this ________________day of ___________________2026

Signature of Member/ signature of Proxy holder across revenue stamp

Note: -

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.

2. The proxy need not be a member of the company.

3. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A Member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

4. Appointing a proxy does not prevent a member from attending the Meeting in person if he / she so wishes. When a Member appoints a Proxy and both the Member and Proxy attend the Meeting, the Proxy will stand automatically revoked.

5. This form of proxy will be valid only if it is duly complete in all respects, properly stamped and submitted as per the applicable law. Incomplete form or form which remains unstamped or inadequately stamped or form upon which the stamps have not been cancelled will be treated as invalid.

6. Undated proxy form will not be considered valid.

7. If Company receives multiple proxies for the same holdings of a member, the proxy which is dated last will be considered valid; if they are not dated or bear the same date without specific mention of time, all such multiple proxies will be treated as invalid.

8. As provided under Regulation 44 of the SEBI Listing Regulations, 2015, a shareholder may vote either for or against each resolution.

BE SWASTH HEALTHCARE LIMITED

812 Aggarwal Cyber Plaza-1, Netaji Subhash Place, Pitampura, Delhi – 110034.
Phone: 011 – 46142960, E-mail Id: cs@be-swasth.com, **Website:** www.be-swasth.in
CIN: L93000DL1985PLC021397

ATTENDANCE SLIP

40th Annual General Meeting, Tuesday, 25th August, 2026 at Maharaja Banquets

Ledger Folio No. ____________________________ Client ID No. __________________________________

DP ID No.__________________________________

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

I, hereby record my presence at the 40th ANNUAL GENERAL MEETING of the Company, at Maharaja Banquets, A-1/20 A, Paschim Vihar, Rohtak Road, Near Metro Station Vihar, New Delhi - 110063, on Tuesday, 25th August, 2026 at 12 Noon.

____ ______________________________________

(Member's/Proxy's name in Block Letters) (Member's/Proxy's Signature)

Note: shareholder/Proxy holder wishing to attend the meeting must bring the attendance slip to the meeting and handover at the entrance duly signed.

Board's Report

Dear Be Swasth Shareowner,

Your Directors are pleased to present the 40th Annual Report of Be Swasth Healthcare Limited ("the Company") along with the Audited Financial Statements for the financial year ended March 31, 2026.

1. FINANCIAL HIGHLIGHTS

Financial summary and performance highlights of your Company, for the financial year ended March 31, 2026 are as follows:

(Amount in '00)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Income	9,007.00	16,461.02
Total Expenditure	19,556.99	16,036.98
Net Profit / (Loss) before Exceptional and Extraordinary items and Tax	(10,549.99)	424.04
Extraordinary Items	-	-
Net Profit (Loss) before Tax (PBT)	(10,549.99)	424.04
Provision for Income Tax-Current	(110.26)	110.26
Provision for Deferred Tax	151.42	165.37
Profit for the period	**(10,591.15)**	**148.41**

The Financial Statement, in accordance with the Companies Act, 2013 ("the Act"), Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and applicable Accounting Standards forms part of this Report.

2. STATE OF COMPANY'S AFFAIR & OPERATIONS

Be Swasth Healthcare Limited ("the Company") is a public limited company incorporated in India under the provisions of the Companies Act, 1956. The equity shares of the Company are listed on the Metropolitan Stock Exchange of India Limited (MSEI). During its journey, the Company underwent a strategic transformation from its earlier identity as "Ujala Commercials Limited" to "Be Swasth Healthcare Limited", reflecting its focus on the healthcare sector and its commitment to providing accessible and technology-driven healthcare solutions.

The Company has established a digital healthcare platform aimed at delivering comprehensive telehealth services to patients. Through its mobile-based application, "Be-Swasth", available on the Android platform, the Company enables users to access healthcare consultations and related services conveniently from their homes, workplaces, or any other location. The platform is designed to bridge the gap between patients and healthcare professionals by leveraging technology to provide seamless, efficient, and accessible healthcare solutions.

3. WORKING TOWARDS NEW VISION

As part of its vision to make healthcare more accessible, affordable, and technology-driven, the Company continues to strengthen its digital healthcare platform that enables patients to consult qualified medical professionals conveniently from their homes or any location of their choice at very economical rates. For this, the Company launched an online platform through which Medical Consultation are being provided to the patients at only Rs. 100 (Rupees Hundred Only). The Company is committed to bridging the gap between healthcare providers and patients through innovative telehealth solutions while also promoting health awareness through regular medical and wellness camps. Through these initiatives, the Company aims to contribute meaningfully towards improving healthcare accessibility and fostering a healthier society.

4. DIVIDEND

During the year under review, the Company has not earned much profits and hence your Directors proposes to plough back the profits in the business of the Company and create reserves for the Company. Accordingly, the Board of Directors has not recommended any dividend for the financial year 2025-26.

5. TRANSFER TO RESERVES

The Company has not transferred any sum to the General Reserve for the Financial Year ended March 31, 2026.

6. SHARE CAPITAL

Authorized Share Capital

The Authorized Share Capital of the Company as at March 31, 2026 was Rs. 5,00,00,000.

Paid Up Share Capital

The Paid-up Share Capital as at March 31, 2026 stands at 1,11,90,000 comprising of 11,19,000 equity shares of Rs. 10/- each fully paid up.

During the year under review, there is no change in the Authorized Share Capital of the Company. There was no buyback by the Company.

7. CHANGE IN THE 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, IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There has been no material changes and commitments affecting the financial position of the Company during FY25-26, other than those explained herein.

9. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any subsidiary, joint venture, or associate company as on March 31, 2026. Accordingly, the requirement to furnish a statement containing salient features of the financial statements of subsidiaries, associates, and joint ventures in Form AOC-1 is not applicable to the Company.

10. 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:

Directors: -

Sr. No.	Name of Director	Designation	Date of Appointment	Date of Cessation
1.	Mrs. Sushma Jain	Managing Director	August 26, 2019	-
2.	Mr. Virender Kumar Jain	Non-Executive Director	March 05, 1999	-
3.	Mrs. Nirmal Jain	Non-Executive Director	May 05, 2006	-
4.	Ms. Sonali Gupta	Non-Executive Director	August 11, 2021	-
5.	Mr. Ganesh Ray	Independent Director	February 10, 2016	-
6.	Mr. Ramanuj Murlinarayan Darak	Independent Director	November 13, 2025	-
7.	Mr. Gaurav Garg	Independent Director	November 13, 2025	-

Key Managerial Personnel: -

Sr. No.	Name of Director	Designation	Date of Appointment	Date of Cessation
1.	Mrs. Sushma Jain	Managing Director	August 26, 2019	-
2.	Mrs. Sushma Jain	Chief Financial Officer	February 10, 2024	-
3.	Mr. Jatin Chopra	Company Secretary	May 02, 2025	May 09, 2025
4.	Ms. Khushi Jain	Company Secretary	May 16, 2025	June 23, 2025
5.	Ms. Renu	Company Secretary	July 30, 2025	-

11. DECLARATION BY INDEPENDENT DIRECTORS:

The Company has, inter alia, received the following declarations from all the Independent Directors confirming that:

- They meet the criteria of independence as prescribed under section 149(6) of the Act and Regulation 16(1)(b) of Listing Regulations and there has been no change in the circumstances which may affect their status as Independent Directors of the Company;
- They have complied with the Code for Independent Directors prescribed under Schedule IV to the Act; and
- They have registered themselves with the Independent Director's Database maintained by the Indian Institute of Corporate Affairs pursuant to the provision of Rule 6 (1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

12. MEETINGS OF THE BOARD AND COMMITTEE

BOARD MEETINGS

During the year under review, five (5) Board Meetings were held and gap between two meetings did not exceed one hundred and twenty (120) days as stipulated under the Act. The requisite quorum was present in all the meetings.

The particulars of meetings held and attended by directors during their tenure in FY26 are given hereunder. The requisite quorum was present in all meetings.

Name of Director	No. of Meetings		Date of Meeting
	Held	Attended	
Mr. Ganesh Ray	5	5	May 02, 2025 May 16, 2025 July 30, 2025 November 13, 2025 January 12, 2026
Mr. Virender Kumar Jain	5	5	
Mrs. Nirmal Jain	5	5	
Ms. Sonali Gupta	5	5	
Mrs. Sushma Jain	5	5	
Mr. Ramanuj Murlinarayan Darak	1	1	
Mr. Gaurav Garg	1	1	

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.

BOARD'S COMMITTEE

The Board has following Committees in accordance with the requirements of applicable provisions of the Act and Listing Regulations:

- Audit Committee
- Nomination and Remuneration Committee

Details on composition of Committees as on March 31, 2026 is given under:

Name of the Director	Category of Directorship	Audit Committee	Nomination & Remuneration Committee
Mr. Ganesh Ray	Independent Director	Chairman	Member
Mr. Virender Kumar Jain	Non-Executive Director	Member	Chairman
Mrs. Nirmal Jain	Non-Executive Director	Member	Member

Audit Committee

The composition of the Audit Committee is in alignment with provisions of Section 177 of the Companies Act, 2013 read with the Rules issued there under and Regulation 18 of the Listing Regulations. The members of the Audit Committee are financially literate and have experience in financial management. The Committee through regular interaction with external and internal auditors and review of financial statements ensures that the interests of stakeholders are properly protected.

Terms of Reference:

The Audit Committee functions according to its terms of reference that define its composition, authority, responsibility and reporting functions in accordance with the provisions of the Companies Act and Regulation 18 of Listing Regulations which, inter-alia, currently 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 appointment, remuneration, terms of appointment of auditor of the Company;

3. Approval of payment to statutory auditors for any other permitted services rendered by the statutory auditors;

4. Reviewing and examining, with the management, the annual financial statements before submission to the Board for approval, with particular reference to:

    - Matters required to be included in the Director's Responsibility Statement to be included in the Board's Report.
    - Changes, if any, in accounting policies and practices and reasons for the same.
    - Major accounting entries involving estimates based on the exercise of judgment by management.
    - Significant adjustments made in the financial statements arising out of audit findings.
    - Compliance with listing and other legal requirements relating to financial statements.
    - Disclosure of any related party transactions.
    - 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 and monitoring, 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 utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up 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 of any significant findings and follow up thereon;

10. Reviewing the findings of any internal investigations by 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 nonpayment of declared dividends) and creditors;

13. To ensure establishment of and 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. Recommend appointment and remuneration of Cost Auditors;

18. Any other role as prescribed by the Companies Act, 2013 and the Listing Regulations.

The particulars of meetings held and attended by members during their tenure in FY26 are given hereunder. The requisite quorum was present in all meetings.

Name of Member	No. of Meetings		Date of Meeting
	Held	Attended	
Mr. Ganesh Ray	4	4	May 16, 2025 July 30, 2025 November 13, 2025 January 12, 2026
Mr. Virender Kumar Jain	4	4	
Mrs. Nirmal Jain	4	4	

Nomination and Remuneration Committee

The Nomination and Remuneration Committee, constituted under Section 178 of the Act and Regulation 19 read with Part D of Schedule II of the Listing Regulations, functions according to its terms of reference that define its composition, authority, responsibility and reporting functions which, inter alia, include the following:

Terms of Reference:

1. Recommend to the board the set up and composition of the board and its committees including the "formulation of the criteria for determining qualifications, positive attributes and independence of a director". The committee will consider periodically reviewing the composition of the board with the objective of achieving an optimum balance of size, skills, independence, knowledge, age, gender and experience.

2. Recommend to the board the appointment or re-appointment of directors.

3. Devise a policy on board diversity.

4. Recommend to the board appointment of Key Managerial Personnel ("KMP" as defined by the Act) and executive team members of the Company (as defined by this committee).

5. Recommend to the board the remuneration policy for directors, executive team or key managerial personnel as well as the rest of the employees.

The particulars of meetings held and attended by members during their tenure in FY26 are given hereunder. The requisite quorum was present in all meetings.

Name of Member	No. of Meetings		Date of Meeting
	Held	Attended	
Mr. Ganesh Ray	5	5	May 02, 2025 May 16, 2025 July 30, 2025 November 13, 2025 January 12, 2026
Mr. Virender Kumar Jain	5	5	
Mrs. Nirmal Jain	5	5	

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
2024-25	26th August, 2025	01:00 P.M	Maharaja Banquets, A-1/20B, Paschim Vihar, Main Rohtak Road, New Delhi-110063	No
2023-24	10th September, 2025	10:00 A.M	Maharaja Banquets, A-1/20B, Paschim Vihar, Main Rohtak Road, New Delhi-110063	No
2022-23	27th September, 2025	10: 00 A.M.	Maharaja Banquets, A-1/20B, Paschim Vihar, Main Rohtak Road, New Delhi-110063	No

13.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 2025-26, the Company did not advance any loans to any of the executive and/or non-executive Directors.

Remuneration to Executive Directors

During the FY 2025-26, the Company has not paid any remuneration to the Executive Directors.

Remuneration to Non-Executive Directors

During the FY 2025-26, the Company has not paid any remuneration to the Non-Executive Directors.

Criteria for making payment to Non-Executive Directors

During the FY 2025-26, the Company has not paid any remuneration to the Non-Executive Directors.

14. INDEPENDENT DIRECTORS MEETING

During the Financial Year 2025-26 one meeting of the Independent Directors was held on 26th December, 2025 to discuss the evaluation of the performance of Non-Independent Directors and Board of Directors as a Whole, evaluation of the performance of the Chairman of the Company taking into account the views of the executive and non-executive Directors and evaluation of the quality, contents and timelines of the flow of information between the management and Board which is necessary for the Board to perform its duties.

15. APPOINTMENT AND REMUNERATION POLICY

The Company has formulated a remuneration policy which provides the manner of selection of Board of Directors, KMP and their remuneration. In case of appointment of independent Directors, the Nomination and Remuneration Committee shall satisfy itself with regard to the independent nature of the Directors viz-a-viz the company so as to enable the Board to discharge its performance and duties effectively.

16. BOARD EVALUATION

Pursuant to the provisions of the Act and Listing Regulations, the Board has carried out the annual performance evaluation for itself, the Directors individually (including the Chairman of the Board), as well as the evaluation of the working of its Audit Committee, Nomination and Remuneration Committee.

Inputs were received from the Directors, covering various aspects of the Board's functioning, such as the adequacy of the composition of the Board and its Committees, its effectiveness, ethics and compliance, the evaluation of the Company's performance, and internal control and audits.

A separate exercise was carried out to evaluate the performance of individual Directors, including the Chairman of the Board, who were evaluated on parameters such as the level of engagement and contribution, effective participation in Board/Committee Meetings, independence of judgment, safeguarding the interest of the Company and its minority shareholders, providing expert advice to the Board, the Board Skills matrix, and contributing in deliberations while approving related party transactions.

17. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to the provisions of Section 134(5) of the Act (including any statutory modification(s) or re-enactment(s) for the time being in force) the Directors of your Company, to the best of their knowledge and ability state and confirm that:

- In the preparation of the Annual Financial Statement for the financial year ended March 31, 2026, the applicable Accounting Standards have been followed along with the proper explanation relating to material departures;

- 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 at the end of FY26 and of the profit & loss of the Company for that period;

- The Directors have 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 have prepared the Annual Accounts on the going concern' basis;

- The Directors have 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 have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

18. SECRETARIAL STANDARDS

The Directors state that the applicable mandatory Secretarial Standards, i.e., SS-1: Secretarial Standard on Meetings of the Board of Directors and SS-2: Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (ICSI), have been followed by the Company.

19. STATUTORY AUDITORS

Pursuant to the provisions of Section 139 of the Act read with the rules made thereunder M/s ANSK & Associate, Chartered Accountants (Firm Registration No. 026177N), were appointed as the Statutory Auditors of the Company for a term of five (5) consecutive years, at the 39th Annual General Meeting (AGM) held on August 26, 2025 to hold office till 44th

AGM of the Company, to be held in the year 2030. The Statutory Auditors have confirmed that they are eligible and qualified to continue as Statutory Auditors of the Company.

20. STATUTORY AUDITOR'S REPORT

Statutory Auditors have expressed their unmodified opinion on the Standalone Financial Statements and their reports do not contain any qualifications, reservations, adverse remarks or disclaimers. The notes to the financial statements referred to in the Auditor's Report are self-explanatory.

21. SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Listing Regulations, made thereunder, M/s Chandan Jha & Associates (Mr. Chandan Jha, Sole Proprietor) Practicing Company Secretary (Certificate of Practice No. 27629 and Membership No. A62350), were appointed as Secretarial Auditors for the Company for a term of five (5) consecutive years commencing from FY 2025-26 till FY 2029-30.

22. SECRETARIAL AUDITOR'S REPORT

The Secretarial Audit Report for FY26 is annexed herewith as **"Annexure I"** forming part of this report. There is no qualification, reservation or adverse remark in the report.

23. REPORTING OF FRAUDS BY AUDITORS

During the year under review, the Statutory Auditor, Secretarial Auditor and Cost Auditor have not reported any instances of fraud committed against the Company by its officers or employees as specified under Section 143(12) of the Act. Hence, no details are required to be disclosed under Section 134(3) (ca) of the Act.

24. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis Report, pursuant to Regulation 34(2)(e) read with Para B of Schedule V of the Listing Regulations, is given as a separate section and forms part of this Report.

25. 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 II".**

26. 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 - III".**

27. CORPORATE SOCIAL RESPONSIBILITY

The Provisions of Section 135 of the Companies Act, 2013 are not applicable on the Company; hence no particulars are required to be furnished in this report.

28. RELATED PARTY TRANSACTIONS

The Board of Directors of the Company has on the recommendation of the Audit Committee, adopted a Related Party Transactions Policy for identifying, reviewing, and approving transactions between the Company and the related parties, in compliance with the applicable provisions of the Listing Regulations, the Act and the rules thereunder.

All related party transactions entered into by the Company during the year were in the ordinary course of business and on an arm's-length basis. There was no material related party transaction made by the Company with Promoters, Directors, Key Managerial Personnel, or other related parties, which may have a potential conflict with the interest of the Company at large. All related party transactions were approved by the Audit Committee (as required under law) and were also placed in the Board meetings as a good corporate governance practice.

29. INTERNAL FINANCIAL CONTROLS

The Company has designed and implemented a process-driven framework for internal financial controls within the meaning of explanation to section 134(5)(e) of the Act. The Board is of the opinion that the Company has sound Internal Financial controls commensurate with the nature and size of its business operations, wherein controls are in place and operating effectively.

30. RISK MANAGEMENT

The Company has a well-defined process to ensure risks are identified and steps to treat them are put in place at the right level in the management. The operating managers are responsible for identifying and putting in place mitigation plans for operational and process risks. Key strategic and business risks are identified and managed by the senior leadership team in the organization.

The Company's approach to addressing business risks is comprehensive and includes periodic review of such risks and has established a framework for mitigating controls and reporting mechanisms of such risks. Some of the risks that the Company is exposed to are: (i) Financial Risk (ii) Regulatory Risks (iii) Human Resources Risks (iv) Strategic Risks.

Further, The Company is not mandatorily required to constitute a Risk Management Committee, but our Company has laid down procedures to inform Board Members about the risk assessment and minimization procedures.

31. HUMAN RESOURCES

The Company takes pride in the commitment, competence and dedication shown by its employees in all areas of business. The Company is committed to nurturing, enhancing and retaining talent through superior Learning & Organizational Development.

The Company believes that our people are our biggest assets and hence we invest in productive training programs for them. The Company encourages people to explore opportunities in harmony with their natural talent and nurture them to grow.

The Company has also adopted a Policy on Prevention of Sexual Harassment at workplace for the financial year 2025-26. Company has not received any complaint under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

32. VIGIL MECHANISM

Pursuant to the provisions of Sections 177(9) & (10) of the Act and Regulation 22 of the Listing Regulations, the Company has established a vigil mechanism for directors and employees to report genuine concerns, as stated in the Corporate Governance Report. The vigil mechanism provides for adequate safeguards against victimization and direct access to the Chairman of Audit Committee, accordance with the Law.

33. 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.

34. 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- IV".**

35. 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.

36. 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 2025-26. The Details of the above is enclosed as **"Annexure –V".**

37. 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, and also constituted an Internal Complaints Committee (ICC) under the said legislation. Furthermore, the Company has not received any complaints relating to workplace misconduct, including sexual harassment, during the financial year.

38. INVESTOR SERVICES

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

- An Investors and information Section on the website of the Company www.beswasth.in has been created.

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

39. 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.

40. PARTICULARS OF LOANS, GUARANTEES, OR INVESTMENTS

Detail of loans, guarantees or investments (if any) covered under the provisions of Section 186 of the Act are given in the notes to the Financial Statements.

41. ANNUAL RETURN

Pursuant to Section 134(3)(a) of the Act, the Annual Return as on March 31, 2026 prepared in accordance with Section 92(3) of the Act is available on the Company's website and can be accessed at the following link www.be-swasth.in

42. ACKNOWLEDGMENT

Your Directors acknowledge with gratitude the co-operation and assistance received from the Central and State Government Authorities. Your Directors thank the Shareholders, Banks, 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.

ANNEXURE – I

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31st March, 2026
[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, Delhi-110034

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate governance practice 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 conduct/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company'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 authorised 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, 2026** ("Audit Period"), 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 "the Company" and produced before us for the audit period, 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 thereunder;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'), as applicable:

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, to the extent applicable;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; and

(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

vi. Other laws specifically applicable to the Company, as identified by the management];

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

- ***Secretarial Standards issued by The Institute of Company Secretaries of India (SS-1 and SS-2) with respect to Board and General Meetings.***
- ***The Listing Agreements entered into by the Company with Metropolitan Stock Exchange Limited.***

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

We further report that:

- The Board of Directors of the Company was duly constituted with a proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- 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.

- Majority decisions were carried through, while the dissenting members' views, were captured and recorded as part of the minutes.

We further report that 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 during the audit period, the following specific events / actions having a major bearing on the Company's affairs took place in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc., referred to above:

- Appointment of M/s Chandni Singla & Associates, Chartered Accountants, as Internal Auditor of the Company for FY 2026-27.
- Noting of the Statement of Deviation and Variation under Clause 32(1) — reported as Not Applicable, as no IPO/FPO/Rights/Preferential Issue proceeds were raised during the quarter ended 31st March, 2026.
- Reconstitution of the Audit Committee and Nomination & Remuneration Committee.
- Noting of the Annual Secretarial Compliance Report for the year ended 31st March, 2026, issued by M/s Apoorv & Associates.
- Noting of the statutory auditors' (M/s ANSK & Associates, Chartered Accountants, FRN: 026177N) unmodified/unqualified opinion on the audited financial results for the quarter and year ended 31st March, 2026.

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: 20.07.2026
PLACE: Ghaziabad
UDIN: A062350H000881916

ANNEXURE A

To,
The Members,
BE SWASTH HEALTHCARE LIMITED
812, Aggarwal Cyber Plaza-1,
Netaji Subhash Place, 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.

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

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

DATE: 20.07.2026
PLACE: Ghaziabad
UDIN: A062350H000881916

ANNEXURE II

Certificate of Compliance with the conditions of Corporate Governance
[pursuant to Regulation 34(3) read with Schedule V, Part E of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members,
BE SWASTH HEALTHCARE LIMITED
812, Aggarwal Cyber Plaza-1,
Netaji Subhash Place, Delhi-110034

We have examined the compliance of conditions of Corporate Governance by **BE SWASTH HEALTHCARE LIMITED** ("the Company"), for the financial year ended **31.03.2026**, as stipulated under Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

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

In our opinion and to the best of our information and according to the explanations given to us, and the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations, as applicable, for the financial year ended **31.03.2026**.

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
Practising Company Secretaries
Sd/-
Chandan Jha
Proprietor
Membership No: 62350
Certificate of Practice Number: 27629
Peer Review No. 6292/2024
UDIN: A062350H000807479

Place: Ghaziabad

ANNEXURE III

Certificate of Non-Disqualification of Director's

[Pursuant to Regulation 34(3) read with Schedule V Para C Clause 10(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members,
BE SWASTH HEALTHCARE LIMITED
812, Aggarwal Cyber Plaza-1,
Netaji Subhash Place, Delhi-110034

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **BE SWASTH HEALTHCARE LIMITED** ("the Company"), for the financial year ended **31.03.2026**, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Director Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company and its officers, we hereby certify that none of the Directors on the Board of the Company, as stated below, for the Financial Year ended **31.03.2026**, 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:

Sr. No.	DIN	Name	Designation	Date of Appointment
1.	08545336	Sushma Jain	Managing Director	26.08.2019
2.	00036894	Virender Kumar Jain	Non-Executive Director	05.03.1999
3.	09277676	Sonali Gupta	Non-Executive Director	11.08.2021
4.	00463635	Ganesh Ray	Independent Director	10.02.2021
5.	00036929	Nirmal Jain	Non-Executive Director	10.05.2006
6.	11400733	Gaurav Garg	Independent Director	13.11.2025
7.	08647406	Ramanuj Murlinarayan Darak	Independent Director	13.11.2025

Ensuring the eligibility of, for 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 the basis of 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
Practising Company Secretaries

Sd/-
Chandan Jha
Proprietor
Membership No: 62350
Certificate of Practice Number: 27629
Peer Review No. 6292/2024
UDIN: A062350H000807481

Place: Ghaziabad

ANNEXURE- IV

Disclosure of top ten employee's 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 the 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, 2026 is as follows:

No remuneration or sitting fees was being paid to any Non-Executive Director during the year 2025-26.

Sr. No.	Name of the KMP	Designation	As on 31.03.2026	As on 31.03.2025	% Increase for the year ended 31.03.2026
1.	Amit Kumar	Company Secretary	-	3,32,257	NA
2.	Khushi Jain	Company Secretary	45,445	-	NA
3.	Renu	Company Secretary	3,38,667	-	NA

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

ANNEXURE - V

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 2025-26, the Company was not involved in any manufacturing or processing, the particulars as per Rule 8 of the Companies (Accounts) Rules, 2014 regarding conservation of energy is not applicable.

B. Technology Absorption:

Since, during the Financial Year 2025 -26, the Company was not involved in nay manufacturing or processing activities, the particulars as per Rule 8 of the Companies (Accounts) Rules, 2014 regarding technology absorption are not applicable.

C. Foreign Exchange Earnings and Outgo: None

For and On behalf of
Be Swasth Healthcare Limited

Sd/-	**Sd/-**
Sushma Jain	**Sonali Gupta**
Managing Director	**Director**
DIN: 08545336	**DIN: 09277676**

Date: 15.07.2026
Place: Delhi

CEO & CFO CERTIFICATION

(Pursuant to Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Board of Directors,
Be Swasth Healthcare Limited
812, Agarwal Cyber Plaza-1, Netaji Subhash Place,
Pitampura, Delhi – 110034

We hereby certify that for the Financial Year 2025-26:

1. We have reviewed the financial statements and the cash flow statements for the year and that to the best of our knowledge and belief:

    a) These statements do not contain any materiality untrue statement or omit any material fact or contain statements that might be misleading;
    b) These statements together present a trues and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year 2025-26 which are fraudulent, illegal or violate the Company's Code of Conduct.

3. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee those deficiencies in the design or operation of the internal control systems, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

4. We have indicated to the Auditors and the Audit Committee:

    - Significant changes, if any, in internal control over financial reporting during this year;
    - Significant changes, if any, in accounting policies during this year and that the same have been disclosed in the notes to the financial statements; and
    - Instances of significant fraud of which we are 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.

Place: Delhi **Sushma Jain**
Date: 28.05.2026 **Chief Financial Officer**

ANNEXURE – VI

NOMINATION AND REMUNERATION POLICY

Introduction

In accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the Board of Directors of the Company has constituted the **Nomination and Remuneration Committee ("NRC")**.

The Committee comprises three or more Non-Executive Directors, of whom not less than one-half are Independent Directors. The Chairperson of the Committee is an Independent Director. The Chairperson of the Company, whether Executive or Non-Executive, may be appointed as a member of the Committee; however, the Chairperson of the Company shall not act as the Chairperson of the Nomination and Remuneration Committee.

The Nomination and Remuneration Policy has been formulated by the Committee and approved by the Board in compliance with the aforesaid statutory provisions. The Policy provides a framework for identifying persons who are qualified to become Directors and members of the senior management, lays down the criteria for determining qualifications, positive attributes and independence of Directors, and sets out the principles relating to the remuneration of Directors, Key Managerial Personnel and Senior Management Personnel, with the objective of attracting, retaining and motivating competent professionals while ensuring alignment with the long-term interests of the Company and its stakeholders.

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 Senor Management.

d) To attract, motivate and retain qualified and expert individuals that the Company needs in order to achieve its strategic and operational objectives, whilst acknowledging the societal context around remuneration and recognizing interests of Be Swasth Healthcare Limited.

Definition

a) **Board** means Board of Directors of the Company.

b) **Company** means "Be Swasth Healthcare Limited"

c) **Independent Director** means a Director referred to in Section 149(6) of the Companies Act, 2013.

d) **Key Managerial Personnel (KMP)** means:

i) Chief Executive Officer or the Managing Director or the Manager,
ii) Company Secretary,
iii) Whole-Time Director,
iv) Chief Financial Officer and
v) Such other officer as may be prescribed.

e) **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 Regulations.

f) **Policy or this Policy** means "Nomination and Remuneration Policy".

g) **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.

h) **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, SEBI Regulations as amended from time to time.

Key Elements of the Policy

The following elements are taken into consideration:

a) Be Swasth Healthcare Limited strives for a high performance in the field of sustainability and aims to maintain a good balance between economic gains, respect for people and concern for the environment in line with Be Swasth Healthcare Limited values and business principles as reflected in the Company's Code of Business Conduct. The Nomination & Remuneration policy reflects a balance between the interests of the Company's main stakeholders as well as a balance between its short term and long-term strategy. As a result, the structure of the remuneration package for the Managing Board and KMPs is designed to balance short-term operational performance with the medium and long-term objective of creating sustainable value within the Company, while taking into account the interests of its stakeholders.

b) To ensure that highly skilled and qualified senior executives can be attracted and retained. Be Swasth Healthcare Limited aims for a total remuneration level that is comparable to levels provided by other companies that are similar to the Company in terms of size, line of production and complexity.

c) The remuneration policies for the members of the Managing Board and for other senior executives of Be Swasth Healthcare Limited are aligned.

d) The relationship of remuneration to performance is clear and meets appropriate performance benchmarks and

e) The remuneration to Directors and KMPs and other Senior Management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company

Policies

Policy for Appointment and Removal of Directors, 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 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 Directors:

- An Independent Director shall hold officer 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 up to 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 by 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, if he/she is serving a Whole-Time Director or Managing Director.

- Director in case such person is serving as a Whole-Time Director of a listed company on 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 Director/Whole-Time Director/Executive 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 are any statutory changes necessitating the change in the policy.

For and On behalf of
Be Swasth Healthcare Limited

Sd/-	**Sd/-**
Sushma Jain	**Sonali Gupta**
Managing Director	**Director**
DIN: 08545336	**DIN: 09277676**

Date: 15.07.2026
Place: Delhi

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. Industry Structure and Developments

Be Swasth Healthcare Limited is engaged in the business of providing telehealth consultation services. In response to the growing demand for accessible and affordable healthcare solutions, the Company has developed a comprehensive primary healthcare platform under the brand name **"Be-Swasth"**, enabling patients to access quality medical consultation and healthcare services conveniently from their homes, workplaces, or any location.

The core objective of the **Be-Swasth** platform is to make quality healthcare affordable and accessible, particularly for individuals in underserved and rural areas where access to qualified medical practitioners is limited. By offering medical consultations at economical prices, the Company aims to bridge the gap between patients and healthcare professionals while promoting inclusive healthcare delivery.

To support this vision, the Company has developed the **Be-Swasth** mobile application for the Android platform, providing users with a seamless, convenient, and user-friendly digital healthcare experience.

2. Opportunities and Threats

The healthcare and telemedicine sector continues to present significant growth opportunities, driven by increasing digital adoption, rising healthcare awareness, supportive government initiatives, and growing demand for affordable and accessible healthcare services. The Company's focus on technology-enabled healthcare solutions positions it well to capitalize on these emerging opportunities and expand its reach across urban as well as rural markets.

However, the Company operates in a competitive and evolving business environment and remains exposed to various risks, including changes in regulatory policies, technological advancements, data security concerns, increasing competition, and broader macroeconomic uncertainties. The Company continuously monitors these developments and adopts appropriate strategies to mitigate risks while leveraging growth opportunities to ensure sustainable business performance.

3. Segment-Wise Performance

The Company is into single reportable segment only.

4. Outlook

The Company remains optimistic about its future growth prospects and does not foresee any significant threats that could materially impact its business operations. The healthcare and telehealth sectors continue to offer substantial growth opportunities, driven by increasing healthcare awareness, rapid digital adoption, and the growing demand for accessible and affordable medical services. With its technology-driven healthcare platform and patient-centric approach, the Company is well-positioned to capitalize on these opportunities and strengthen its presence in the evolving healthcare ecosystem.

5. Risk & Concerns

The Company has established appropriate processes to identify, assess, monitor, and mitigate business risks while continuously evaluating emerging opportunities. The management periodically reviews key operational, financial, regulatory, and technological risks to ensure effective risk management and business continuity.

As the Company operates in the healthcare and telemedicine sector, its business is influenced by factors such as changes in the regulatory environment, technological advancements, cybersecurity and data privacy concerns, increasing market competition, and overall economic conditions. The Company remains committed to strengthening its risk management framework and adopting proactive measures to address these challenges while pursuing sustainable growth opportunities.

6. Adequacy of Internal Control

The Company has established an adequate system of internal financial controls commensurate with the nature, size, and complexity of its business operations. These controls are designed to ensure the orderly and efficient conduct of business, safeguarding of assets, accuracy and completeness of accounting records, compliance with applicable laws and regulations, and timely preparation of reliable financial information.

The Company engages independent professionals to carry out internal audits and periodically review the effectiveness of its internal control framework. The internal audit process evaluates the adequacy of operational and financial controls, compliance with established policies and procedures, and the reliability of financial reporting. The findings and recommendations are reviewed by the management, and appropriate corrective actions are implemented to strengthen the internal control environment. The management continuously monitors and updates the internal control systems to ensure their effectiveness and alignment with the evolving business and regulatory requirements.

7. Financial Performance Overview

1. Balance sheet analysis:

A comparative table showing synopsis of FY 2026 vs. FY 2025 is provided below:

(Amount in ‘00)

Particulars	2026	2025
Share Capital	1,11,900.00	1,11,900.00
Other Equity	(23,035.98)	(12,444.83)
Reserve and Surplus	-	-

Net Worth	88,864.02	99,455.17
Non-Current Liabilities	9,176.16	9,024.74
Current Liabilities	94,567.28	75,221.51
Total	**1,92,607.46**	**1,83,701.42**
ASSETS		
Non-Current Assets	1,76,951.91	1,68,178.18
Current Assets	15,655.55	15,523.24
Total	**1,92,607.46**	**1,83,701.42**

2. Profit and Loss Analysis:

A comparative table showing synopsis of FY 2026 vs. FY 2025 is provided below:

(Amount in '00)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Income	9,007.00	16,461.02
Total Expenditure	19,556.99	16,036.98
Net Profit/(Loss) before Tax (PBT)	(10,549.99)	424.04
Provision for Income Tax-Current	(110.26)	110.26
Provision for Deferred Tax	151.42	165.37
Profit for the period	(10,591.15)	148.41

8. Human Resource Development

The Company recognizes that its employees are its most valuable asset and a key driver of its sustained growth and success. It is committed to fostering a positive, inclusive, and performance-oriented work environment that encourages professional development, innovation, collaboration, and continuous learning. The Company strives to attract, retain, and nurture talented professionals by providing opportunities for skill enhancement, career development, and employee engagement. A structured performance appraisal system is in place to objectively assess employee performance, recognize individual contributions, and reward merit while identifying opportunities for further growth and development.

The Board of Directors places on record its sincere appreciation for the dedication, commitment, and valuable contributions made by all employees during the year. Their continued efforts, professionalism, and unwavering support have played a significant role in the Company's progress and in delivering value to its stakeholders. The Company remains committed to strengthening its human capital and fostering a culture of excellence, integrity, and mutual respect.

9. Accounting Policies

The Company has adopted the accounting policies set out in the Notes to Accounts, applying them consistently and has made judgments and estimates that are reasonable and prudent to present a true and fair view of its state of affairs as at March 31, 2026 and of its profit and loss for the year ended. The significant accounting policies and practices followed by the group are detailed in the Financial Statements for the year.

10.Key Financial Ratios

The Company has identified the following as Key Financial Ratios:

Particulars	**FY26**	**FY25**
Current Ratio	0.17	0.21
Return on Equity Ratio	-11.92	0.15
Trade Receivables Turnover Ratio	0	17.59
Net Capital Turnover Ratio	0	-0.12
Return on Capital Employed	-5.18	5.44

11.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/-	**Sd/-**
Sushma Jain	**Sonali Gupta**
Managing Director	**Director**
DIN: 08545336	**DIN: 09277676**

Date: 15.07.2026
Place: Delhi

Independent Auditor's Report

To the Members of
BE Swasth Healthcare Limited
Report on the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of BE Swasth Healthcare Limited ("the Company") which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the Ind AS and accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and loss, total comprehensive income, the 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 Ind AS financial statements under the provisions of the Companies Act, 2013 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.

Information Other than the Ind AS financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the Ind AS financial statements and our auditor's report thereon.

Our opinion on the Ind AS 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

Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS financial statements 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. The Director report is not made available to us at the date of this auditor's report. We have nothing to report in this regard.

Management Responsibility for the Ind AS 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, including other comprehensive income, changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 implementation and maintenance of 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 Ind AS financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, management is 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 are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Ind AS financial Statement

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 users taken on the basis of these Ind AS financial statements.

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

- Identify and assess the risks of material misstatement of the Ind AS financial statements, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 Ind AS 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.
- Evaluate the overall presentation, structure and content of the Ind AS financial statements, including the disclosures, and whether the Ind AS 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 safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("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 except for the matters stated in paragraph 2(k) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report agree with the books of account.

d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.

e) On the basis of the written representations received from the directors as on April 1, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under section 143(3)(b) of the Act and paragraph 2(k) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

g) With respect to the adequacy of the Internal Financial Control with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

h) In our opinion the managerial remuneration for the year ended March 31, 2026 has been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.

i) 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 did not have any pending litigations as on reporting period ending March 31, 2026.

(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.

(iv) a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in notes to accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ('Intermediaries') with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ('Funding Parties') with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our attention that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11 (e) as provided under (a) and (b) above, contain any material misstatement.

j) The Company has not declared or paid any dividend during the year.

k) Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any material instance of audit trail feature being tampered with.

For A N S K & ASSOCIATES
Chartered Accountants
FRN – 026177N
Sd/-
Akhil Mittal
Partner
Membership No. – 517856
UDIN: 26517856WWIWXB5664
Date: May 28, 2026
Place: New Delhi

Annexure "A" to the Independent Auditor's Report
(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' Section of our report of even date)

Annexure A

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that

i) The Company does not have any Property, Plant and Equipment (including Right-of-Use assets). Accordingly, reporting under clause 3(i)(a) to 3(i)(e) of the Companies (Auditor's Report) Order, 2020 is not applicable.

ii) (a) According to the information and explanations given to us and records examined by us, the Company do not hold any inventory as on March 31, 2026. Accordingly, reporting under clause 3(ii)(a) of the Companies (Auditor's Report) Order, 2020 is not applicable.

(b) According to the information and explanations given to us and records examined by us, the Company has not been sanctioned working capital limits in excess of ₹5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable.

iii) (a) During the year, the Company has granted loans to an individual. The aggregate amount of loans granted during the year and the balance outstanding at the balance sheet date are as follows:

Particulars	**Amount in '00'**
Others	
Aggregate amount of loans granted during the year	Nil
Balance outstanding as on March 31, 2026	1,66,000

(b) In our opinion and according to the information and explanations given to us, the terms and conditions of the grant of loans are not prejudicial to the interest of the Company.

(c) In respect of the loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated. The repayments of principal and receipts of interest have been regular in accordance with the stipulated terms.

(d) According to the information and explanations given to us and based on our examination of the records of the Company, there is no amount overdue for more than ninety days in respect of the loans granted by the Company.

(e) According to the information and explanations given to us and based on our examination of the records of the Company, no loan or advance in the nature of loan granted by the Company which has fallen due during the year has been renewed or extended, nor has any fresh loan been granted to settle the overdues of existing loans.

(f) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans which are repayable on demand or without specifying any terms or period of repayment.

iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in respect of the investments made, loans granted, guarantees given, and securities provided, as applicable. Further, the Company has not entered into any transaction covered under Section 185 of the Act. Accordingly, the requirements of clause 3(iv) of the Order have been complied with.

v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public during the year. Accordingly, the provisions of clause 3(v) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

vi) The maintenance of cost records has not been specified for the activities of the Company by the Central Government under section 148(1) of the Companies Act, 2013. Hence, reporting under clause 3 (vi) of the Order is not applicable to the Company.

vii) (a) According to the information and explanations given to us, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Income-tax, Sales Tax, Service Tax, duty of Custom, Duty of Excise, Value Added Tax, cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

b) **According to the information and explanations given to us, there are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax or cess which have not been deposited with the appropriate authorities on account of any dispute.**

viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year. Hence, reporting under clause 3 (viii) of the Order is not applicable to the Company.

ix) (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank, financial institution or other lender.

(c) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not obtained any term loans during the year. Accordingly, the reporting requirements under clause 3(ix)(c) of the Order are not applicable to the Company.

(d) According to the information and explanations given to us and based on our examination of the records of the Company and an overall examination of the financial statements, funds raised on a short-term basis have not been utilized for long-term purposes.

(e) According to the information and explanations given to us and based on our examination of the records of the Company, the Company does not have any subsidiaries, associates or joint ventures. Accordingly, the reporting requirements under clause 3(ix)(e) and 3(ix)(f) of the Order are not applicable to the Company.

x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3 (x)(a) of the Order is not applicable to the Company.

(b) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3 (x)(b) of the Order is not applicable to the Company.

xi) (a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year.

xii) The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable.

xiii) In our opinion, the Company is in compliance with section 188 and 177 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements, etc., as required by the applicable accounting standards.

xiv) (a) In our opinion the company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports issued to the Company during the year and covering the period up to March 31, 2026 for the period under audit.

xv) According to the information and explanations given to us and on the basis of our examination of the records of the company, in our opinion, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi) (a) According to the information and explanations given to us, the Company is not engaged in the business of a Non-Banking Financial Institution and is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 and hence clause 3(xvi)(a) of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.

(b) According to the information and explanations given to us, the Company is not engaged in the business of a Non-Banking Financial Institution and hence clause 3(xvi)(b) of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC)as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting requirements under clause 3 (xvi)(c) of the Order is not applicable to the Company.

(d) As per the information and explanations given to us, there are no core investment companies as defined in the regulations made by the Reserve Bank of India as part of its group and hence the reporting requirements under clause 3 (xvi)(d) of the Order are not applicable to the Company.

xvii) In our opinion and according to the information and explanations given to us, the Company has incurred cash losses amounting to ₹10,323.72 (in hundreds) during the financial year covered by our audit. However, the Company had not incurred any cash losses in the immediately preceding financial year

xviii) There has been no resignation of the statutory auditors during the year. Accordingly, the reporting requirements under clause 3(xviii) of the Order are not applicable.

xix) According to the information and explanations given to us and on the basis of our examination of the records of the company, in our opinion, on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) According to the information and explanations given to us, as the Company does not fulfill the criteria as specified under Section 135(1) of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, hence there is no requirement for the Company to spend any amount under sub-section (5) of section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company.

For A N S K & ASSOCIATES
Chartered Accountants
FRN – 026177N
Sd/-
Akhil Mittal
Partner
Membership No. – 517856
UDIN: 26517856WWIWXB5664
Date: May 28, 2026
Place: New Delhi

Annexure B to the Independent Auditor's Report on the financial statements of BE Swasth Healthcare Limited for the year ended March 31, 2026

Annexure B

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

(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

We have audited the internal financial controls with reference to financial statements of BE Swasth Healthcare Limited (the "Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's and Board of Directors' Responsibilities for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('ICAI') prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements, and the Guidance Note issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to these financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to these financial statements.

Meaning of Internal Financial Controls with reference to Financial Statements

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

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

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

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to these financial statements and such internal financial controls with reference to these financial statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the Institute of Chartered Accountants of India.

For A N S K & ASSOCIATES
Chartered Accountants
FRN – 026177N
Sd/-
Akhil Mittal
Partner
Membership No. – 517856
UDIN: 26517856WWIWXB5664
Date: May 28, 2026
Place: New Delhi

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, 2026

(Rs. in '00')

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I ASSETS			
1. Non-Current Assets			
a. Property, Plant and Equipment	'2'	10,872.31	11,098.58
b . Financial Assets			
(i) Loans	'3'	1,66,079.60	1,57,079.60
Total Non-current assets		**1,76,951.91**	**1,68,178.18**
2. Current Assets			
a. Financial Assets			
(i) Trade receivables	'4'	8,834.42	8,834.42
(ii) Cash and cash equivalents	'5'	508.53	505.41
b. Other Current Assets	'6'	6,312.60	6,183.41
Total Current assets		**15,655.55**	**15,523.24**
TOTAL ASSETS		**1,92,607.46**	**1,83,701.42**
II. EQUITY AND LIABILITIES			
A Equity			
a. Equity Share Capital	'7'	1,11,900.00	1,11,900.00
b. Other Equity	'8'	(23,035.98)	(12,444.83)
TOTAL EQUITY		**88,864.02**	**99,455.17**
B Liabilities			
1. Non-Current Liabilities			
a. Deferred tax liabilities (Net)	'9'	9,176.16	9,024.74
Total Non-Current Liabilities		**9,176.16**	**9,024.74**
2. Current Liabilities			
a. Financial Liabilities			
(i) Borrowings	'10'	87,186.28	66,769.35
(ii) Trade Payables	'11'		
(a) Total outstanding dues of micro enterprise and small enterprises		642.32	797.77
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		5,579.47	5,436.03
(iii) Other Financial Liabilities	'12'	1,159.21	2,218.36
Total Current Liabilities		**94,567.28**	**75,221.51**
TOTAL EQUITY AND LIABILITIES		**1,92,607.46**	**1,83,701.42**
See accompanying Notes to the Financial Statements	'1-34'		

0.00

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 :28-05-2026
UDIN-26517856WWIWXB5664

For Be Swasth Healthcare Limited

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

Sd/-
Sonali Gupta
Director
DIN: 09277676

Sd/-
Renu
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 Profit and Loss for the Year ended March 31, 2026

(Rs. in '00')

Particulars	Note No.	Year ended March 31, 2026	Year ended March 31, 2025
REVENUES			
I. Revenue from Operations	'13'	-	7,129.80
II.Other Income	'14'	9,007.00	9,331.22
III. Total INCOME (I+II)		**9,007.00**	**16,461.02**
IV. EXPENSES			
Employee Benefits Expenses	'15'	9,444.87	6,922.57
Finance Costs	'16'	5,946.57	4,988.08
Depreciation and Amortization Expense	'17'	226.27	314.53
Other Expenses	'18'	3,939.28	3,811.80
Total (IV)		**19,556.99**	**16,036.98**
V. (Loss) / Profit Before Tax (III-IV)		(10,549.99)	424.04
VI. Tax Expenses:		(10,323.72)	738.57
Current Tax		-	110.26
Earlier year taxes		(110.26)	-
Deferred Tax		151.42	165.37
VII. (Loss) / Profit for the period (V-VI)		**(10,591.15)**	**148.41**
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) (Comprising Profit (Loss) and other Comprehensive Income for the period)		**(10,591.15)**	**148.41**
Earnings per Equity Share:	'19'		
Basic		(0.95)	0.01
Diluted		(0.95)	0.01
Notes to Accounts	'1-34'		

The accompanying notes referred to above form an integral part of the financial statements.

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

For Be Swasth Healthcare Limited

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

Sd/-
Sonali Gupta
Director
DIN: 09277676

Sd/-
Renu
Company Secretary

Place : Delhi
Date :28-05-2026
UDIN-26517856WWIWXB5664

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, 2026

(Rs. in '00')

Particulars		**Year ended March 31, 2026**	**Year ended March 31, 2025**
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before Tax and Exceptional Items	(10,549.99)	424.04
	Adjustment for :		
	Depreciation and Amortization Expenses (Net)	226.27	314.53
	Earlier year Taxes (Reversal of Provision for tax)	-	1,783.41
	Finance Costs	5,946.57	4,988.08
	Operating profit before working capital changes	(4,377.15)	7,510.06
	Changes in Working Capital:		
	Increase in Loans & Advances	(9,000.00)	(9,000.00)
	Increase in Sundry Debtors	-	(7,129.80)
	Increase in Current Liabilities	(1,071.16)	(53,815.42)
	Increase in Other Current Assets	(18.94)	(88.57)
	Cash used in Operations	(14,467.25)	(62,523.73)
	Payment of Direct Taxes	-	(110.26)
	Net Cash used in Operating Activities	**(14,467.25)**	**(62,633.99)**
B.	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Purchase of Property, Plant and Equipment	-	-
	Net Cash Generated From Investing Activities	**-**	**-**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Short-term Borrowings	20,416.94	66,769.35
	Payment of Finance Costs	(5,946.57)	(4,988.08)
	Net Cash Generated From Financing Activities	**14,470.37**	**61,781.27**
	Net Increase/ (Decrease) in Cash and Cash Equivalents	3.12	(852.72)
	Add : Opening Cash and Cash Equivalents	505.41	1,358.13
	Closing Cash and Cash Equivalents	508.53	505.41

Notes:
1. The Cash Flow Statements have been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) on
2 Figures in bracket represent outflows.
3 Previous year's figures have been regrouped wherever considered necessary to conform to this year's classification.

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

For Be Swasth Healthcare Limited

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

Sd/-
Sonali Gupta
Director
DIN: 09277676

Sd/-
Renu
Company Secretary

Place : Delhi
Date :28-05-2026
UDIN-26517856WWIWXB5664

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, 2026

A. Equity Share Capital

(Rs. in '00')

Balance as at April 1, 2025	Change in equity share capital due to prior period errors	Restated balance as at April 1, 2025	Change in equity share capital during the year	Balance as at March 31, 2026
1,11,900.00	-	1,11,900.00	-	1,11,900.00

(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
1,11,900.00	-	1,11,900.00	-	1,11,900.00

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, 2024	-	-	-	-	-	**(14,376.65)**	-	-	**(14,376.65)**
Profit for the Year March 31, 2025	-	-	-	-	-	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	-	-	-	-	-	(12,444.83)	-	-	**(12,444.83)**
Profit for the Year March 31, 2026		-	-	-	-	**(10,591.15)**	-	-	**(10,591.15)**
Addition during the year	-		-						-
Other comprehensive income (net of tax) for the year March 31, 2026		-	-	-	-	-	-	-	-
Dividend including Corporate Dividend Tax		-	-	-	-	-	-	-	-
Balance as at March 31, 2026	-	-	-	-	-	**(23,035.98)**	-	-	**(23,035.98)**

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 :28-05-2026
UDIN-26517856WWIWXB5664

BE SWASTH HEALTHCARE LIMITED

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

Sd/-
Sonali Gupta
Director
DIN-09277676

Sd/-
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Company Secretary

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Notes to the Financial Statements for the Year ended March 31, 2026

2. PROPERTY PLANT AND EQUIPMENT

(Rs. in '00')

Description	Gross Carrying Value				Depreciation				Net Carrying Value	
	As at April 1, 2025	Additions/ adjust- ments	Sales/ adjust- ments	As at March 31, 2026	As at April 1, 2025	Additions/ Adjust- ments	Sales/ Adjust- ments	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
Car	40,174.79	-	-	40,174.79	39,530.16	186.87	-	39,717.03	457.76	644.63
Be Swasth Applicatio	10,236.27	-	-	10,236.27	-		-	-	10,236.27	10,236.27
Medical Kit	109.74	-	-	109.74	57.83	9.40		67.23	42.51	51.91
Mobile	315.00	-	-	315.00	149.23	30.00	-	179.23	135.77	165.77
Total	**50,835.80**	**-**	**-**	**50,835.80**	**39,737.22**	**226.27**	**-**	**39,963.49**	**10,872.31**	**11,098.58**
Previous Year	**50,835.80**	**-**	**-**	**50,835.80**	**39,422.69**	**314.53**	**-**	**39,737.22**	**11,098.58**	**11,413.11**

3 Loans

(Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Other Loans & Advances	1,66,079.60	1,57,079.60
	1,66,079.60	**1,57,079.60**

4. TRADE RECEIVABLE

(Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Considered good – Secured	-	-
Considered good – Unsecured	8,834.42	8,834.42
Disputed Trade Receivables – Considered good	-	-
Disputed Trade Receivables – Credit impaired	-	-
	8,834.42	**8,834.42**

Ageing for trade receivable As at March 31, 2026 as follows: (Rs. in '00')

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	-	5,530.80	1,599.00	-	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	-	-	-	-	-	-
	-	**5,530.80**	**1,599.00**	**-**	**1,704.62**	**8,834.42**

Ageing for trade receivable As at March 31, 2025 as follows: (Rs. in '00')

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**

5. CASH AND CASH EQUIVALENTS

(Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with Banks	8.64	5.52
Cash in hand	499.89	499.89
	508.53	**505.41**

6. **OTHER CURRENT ASSETS**

(Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with Government Authorities	6,312.60	6,183.41
	6,312.60	**6,183.41**

7 **EQUITY SHARE CAPITAL**

Authorized, Issued, Subscribed and Paid-up Share Capital (Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Authorized:		
50,00,000' Equity Shares of `Rs.10/-each fully paid-up	5,00,000.00	5,00,000.00
	5,00,000.00	**5,00,000.00**
Issued:		
11,19,000 Equity Shares of `Rs.10/- each fully paid-up	1,11,900.00	1,11,900.00
	1,11,900.00	**1,11,900.00**
Subscribed		
11,19,000 Equity Shares of `Rs.10/- each fully paid-up	1,11,900.00	1,11,900.00
	1,11,900.00	**1,11,900.00**
Paid-up:		
11,19,000 Equity Shares of `Rs.10/- each fully paid-up	1,11,900.00	1,11,900.00
	1,11,900.00	**1,11,900.00**

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, 2024	**-**	**-**	**-**	**-**	**-**	**(14,376.65)**	**-**	**-**	**(14,376.65)**
Profit for the Year March 31, 2025	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	-	-	-	-	-	(12,444.83)	-	-	(12,444.83)
Profit for the Year March 31, 2026		**-**	**-**	**-**	**-**	(10,591.15)	**-**	**-**	**(10,591.15)**
Addition during the year	-		-						-
Other comprehensive income (net of tax) for the year March 31, 2026		-	-	-	-	-	-	-	-
Dividend including Corporate Dividend		**-**	**-**	**-**	**-**	-	**-**	**-**	**-**
Balance as at March 31, 2026	**-**	**-**	**-**	**-**	**-**	**(23,035.98)**	**-**	**-**	**(23,035.98)**

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

Particulars	**As at March 31, 2026**		**As at March 31, 2025**	
	Numbers	**(Rs. in '00')**	**Numbers**	**(Rs. in '00')**
Equity Shares outstanding at the beginning of the year	11,19,000	1,11,900.00	11,19,000	1,11,900.00
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	**11,19,000**	**1,11,900.00**	**11,19,000**	**1,11,900.00**

(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, 2026**		**As at March 31, 2025**	
	Numbers of Shares held	**Percentage of Holding**	**Numbers of Shares held**	**Percentage of Holding**
1. Adhunik Technology Private Limited	1,70,000	15.19%	1,70,000	15.19%
2. Basant Indian Limited	1,68,055	15.02%	1,68,055	15.02%
3. Mascon Global Limited	1,52,400	13.62%	1,52,400	13.62%
4. Anubhav Mercantile Pvivate Limited	1,15,200	10.29%	1,15,200	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, 2026 is as follows:

Shares held by promoters **NA**.

9 **DEFERRED TAX LIABILITIES (Net)**

(Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Balance of Deferred Tax Liabilities	9,024.74	8,859.37
Add : Created during the year	151.42	165.37
Closing Balance Deferred Tax Liabilities (Net)	**9,176.16**	**9,024.74**

FINANCIAL LIABILITIES

(a) Borrowings (Current) (Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
From Others	87,186.28	66,769.35
	87,186.28	66,769.35

TRADE PAYABLES

(Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprise and small enterprises	642.32	797.77
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,579.47	5,436.03
	6,221.79	**6,233.80**

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Ageing for trade payable as at March 31, 2026 as follows: (Rs. in '00')

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	344.56	297.76	-	-	642.32
Others	260.27	319.20	-	5,000.00	5,579.47
Disputed due-MSME	-	-	-	-	-
Disputed due-Others	-	-	-	-	
	604.83	**616.96**	**-**	**5,000.00**	**6,221.79**

Ageing for trade payable as at March 31, 2025 as follows: (Rs. in '00')

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	331.04	104.99	-	5,000.00	5,436.03
Disputed due-MSME	-	-	-	-	-
Disputed due-Others	-	-	-	-	
	682.57	**104.99**	**-**	**5,446.24**	**6,233.80**

OTHER FINANCIAL LIABILITIES

(Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Audit Fees Payable	65.00	565.00
Expenses Payable	1,094.21	1,653.36
	1,159.21	**2,218.36**

REVENUE FROM OPRERATIONS

(Rs. in '00')

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Sale of Services	-	7,129.80
	-	**7,129.80**

OTHER INCOME

(Rs. in '00')

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Interest Income	9,000.00	9,000.00
Interest from Income Tax Refund	7.00	-
Other Non-Operating Income	-	331.22
	9,007.00	**9,331.22**

EMPLOYEE BENEFIT EXPENSES

(Rs. in '00')

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Salary & Wages	9,444.87	6,922.57
	9,444.87	**6,922.57**

FINANCE COST

(Rs. in '00')

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Bank Charges	59.64	42.21
Interest Expenses	5,886.93	4,945.87
	5,946.57	**4,988.08**

DEPRECIATION AND AMORTISATION EXPENSES

(Rs. in '00')

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation on Property, Plant & Equipment	226.27	314.53
	226.27	**314.53**

OTHER EXPENSES

(Rs. in '00')

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Auditors' Remuneration (a)	400.00	404.00
Rates & Taxes	633.00	723.00
Legal & Professional Charges	793.00	661.00
Other Expenses	762.25	806.89
Office Maintenance Expenses	490.89	244.60
Software Expenses	463.79	451.15
Printing & Stationery	43.25	140.25
Telephone Expenses	133.10	41.55
	3,719.28	**3,472.44**
Selling & Distribution Expenses		
Advertisement Expenses	220.00	339.36
	220.00	**339.36**
	3,939.28	**3,811.80**

(a). Details of Statutory Auditors' Remuneration are as follows:		
Fee for Statutory Audit	350.00	350.00
Fee for Other	50.00	54.00
	400.00	**404.00**

EARNING PER SHARE

(Rs. in '00')

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Profit for the period	(10,591.15)	148.41
Weighted average number of shares used in the calculation of EPS:		
Weighted average number of Basic Equity Shares outstanding	11,19,000	11,19,000
Weighted average number of Diluted Equity Shares outstanding	11,19,000	11,19,000
Face value of per share	10.00	10.00
Basic EPS	(0.95)	0.01
Diluted EPS	(0.95)	0.01

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 .

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 2025-26 as per Ind (AS) 37 on "Provisions, Contingent Liabilities and Contingent

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.

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, 2026	Year ended March 31, 2025
The principal amount remaining unpaid to any supplier as at end of the period/year.	642.32	797.77
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 MSME Creditors having due is more than 45 Days.

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. Gaurav Garg	Independent Director (appointed w.e.f. 13.11.2025)
Mr. Ramanuj Murlinarayan Darak	Independent Director (appointed w.e.f. 13.11.2025)

Key managerial Personnel

Mrs. Sushma Jain	Chief Financial Officer
Mr. Amit Kumar	Company Secretary (resigned w.e.f. 30.01.2025)
Mr. Jatin Chopra	Company Secretary (resigned w.e.f. 09.05.2025)
Ms. Khushi Jain	Company Secretary (resigned w.e.f. 23-06-2025)
Ms. Renu	Company Secretary (appointed w.e.f. 30.07.2025)

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:

(Rs. in '00')

Particulars		Year ended March 31, 2026	Year ended March 31, 2025
Directors' Remuneration			
Mrs Sushma Jain	MD & CFO	-	-
		-	-
Salary			
Mr. Amit Kumar	Company Secretary		3,322.57
Ms. Khushi Jain	Company Secretary	454.45	
Ms. Renu	Company Secretary	3,386.67	
		3,841.12	**3,322.57**

Financial instruments

(I) Financial instruments by category

(Rs. in '00')

Particulars	As at March 31, 2026		As at March 31, 2025	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Assets				
Measured at amortised cost				
Trade Receivable	8,834.42	8,834.42	8,834.42	8,834.42
Cash and Cash Equivalents	508.53	508.53	505.41	505.41
Other Financial Assets Non Current	1,66,079.60	1,66,079.60	1,57,079.60	1,57,079.60
Total Financial Assets	**1,75,422.55**	**1,75,422.55**	**1,66,419.43**	**1,66,419.43**
Financial liabilities				
Measured at amortised cost				
Borrowings-Non Current	-	-	-	-
Borrowings-Current	87,186.28	87,186.28	66,769.35	66,769.35
Trade Payables	6,221.79	6,221.79	6,233.80	6,233.80
Other financial Liabilities	1,159.21	1,159.21	2,218.36	2,218.36
Total Financial liabilities	**94,567.28**	**94,567.28**	**75,221.51**	**75,221.51**

(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 2026 and 31 March 2025 :

(Rs. in '00')

Particulars	Fair values hierarchy (Level)	As at March 31, 2026	As at March 31, 2025
Financial Assets			
Measured at amortised cost			
Trade Receivable	3	8,834.42	8,834.42
Cash and Cash Equivalents	3	508.53	505.41
Other Financial Assets Non Current	3	1,66,079.60	1,57,079.60
Total Financial Assets		**1,75,422.55**	**1,66,419.43**
Financial liabilities			
Measured at amortised cost			
Borrowings-Non Current	3	-	-
Borrowings-Current	3	87,186.28	66,769.35
Trade Payables	3	6,221.79	6,233.80
Other financial Liabilities	3	1,159.21	2,218.36
Total Financial liabilities		**94,567.28**	**75,221.51**

(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

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

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

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

i) Concentration of Trade Receivables

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

(Rs. in '00')

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivables	8,834.42	8,834.42

ii) Credit risk exposure

Provision for expected credit losses

As at 31 March 2026 (Rs. in '00')

Particulars	Estimated gross Carrying amount at default	Expected credit losses	Carrying amount net of impairment
Trade Receivable	8,834.42	-	8,834.42
Cash and Cash Equivalents	508.53	-	508.53
Other Financial Assets Non Current	1,66,079.60	-	1,66,079.60
Total	**1,75,422.55**	**-**	**1,75,422.55**

As at 31 March 2025 (Rs. in '00')

Particulars	Estimated gross Carrying amount at default	Expected credit losses	Carrying amount net of impairment
Trade Receivable	8,834.42	-	8,834.42
Cash and Cash Equivalents	505.41	-	505.41
Other Financial Assets Non Current	1,57,079.60	-	1,57,079.60
Total	**1,66,419.43**	**-**	**1,66,419.43**

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, 2026	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	6,221.79	-	604.83	616.96	5,000.00
Borrowings	87,186.28	87,186.28	-	-	-
Other financial Liabilities	1,159.21	-	1,159.21	-	-
Total	**94,567.28**	**87,186.28**	**1,764.04**	**616.96**	**5,000.00**

(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	6,233.80	-	682.57	104.99	5,446.24
Borrowings	66,769.35	66,769.35	-		-
Other financial Liabilities	2,218.36	-	2,218.36	-	-
Total	**75,221.51**	**66,769.35**	**2,900.93**	**104.99**	**5,446.24**

c) Market risk

Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from adverse changes in market rates and prices (such as interest rates, foreign currency exchange rates and commodity prices) or in the price of market risk-sensitive instruments as a result of such adverse changes in market rates and prices. Market risk is attributable to all market risk-sensitive financial instruments and all short term and long-term debt. The Company is exposed to market risk primarily related to foreign exchange rate risk, interest rate risk and the market value of its investments. Thus,

(i) Foreign exchange risk

Since the company had not entered such foreign currency transaction hence this type of risk not applicable on company.

For the year ended 31st March 2026, the Board of Directors of the Company not recommended any dividend for the shareholders of the company.

In the opinion of the management, the current assets, loans and advances are expected to realize at least the amount at which they are stated, if realized in the ordinary course of business and provision for all known liabilities have been adequately made in the books of accounts.

CORPORATE SOCIAL RESPONSIBILITY (CSR) EXPENDITURE :- Not Applicable.

Employee benefit plans:- As per the IND AS 19 'Employee Benefits' the disclosure of employee benefit as defined in the Accounting Standard are given below:- **NA.**

Disclosure u/s 186 of Companies Act-2013

Particulars	Rate of Intere	Year ended March 31, 2026	Year ended March 31, 2025
Kulwant Singh	9%	83,000.00	78,500.00
Tarsen Singh	9%	83,000.00	78,500.00

Ratios

	Particulars	Numerator/Denominator	Year ended March 31, 2026	Year ended March 31, 2025	Variance(in %)
(a)	Current ratio (in times)	Current Assets / Current Liabilities	0.17	0.21	-19.78%
(b)	Debt-Equity ratio (in times)	Total Debt/ Shareholder's Equity	0.98	0.67	46.14%
(c)	Debt service coverage ratio (in times)	Earnings Available for Debt Service/ Debt Service	-0.05	0.08	-165.14%
(d)	Return on equity ratio (in %)	Net Profits After Tax / Shareholder's Equity	-11.92%	0.15%	-8086.93%
(e)	Inventory turnover ratio (in times)	Cost of Goods Sold or Sales/ Avg Inventory	Not Applicable	Not Applicable	NA
(f)	Trade receivables turnover ratio (in times)	Net Credit Sales/ Avg Accounts Receivable	0.00	17.59	-100.00%
(g)	Trade payables turnover ratio (in times)	Net Credit Purchases/ Avg. Trade Payables	0.63	0.61	3.54%
(h)	Net capital turnover ratio (in times)	Net Sales / Working Capital	0.00	-0.12	-100.00%
(i)	Net profit ratio (in %)	Net Profit / Net Sales	0.00%	2.08%	-100.00%
(j)	Return on capital employed (in %)	Earning before interest and taxes/ Capital Employed	-5.18%	5.44%	-195.19%

Reasons for Variance

(b) Debt equity ratio has increased due to increase in borrowings and decrease in equity due to current year losses.
(c) Decrease in debt service coverage ratio is due to losses incurred in current year as compared to profit in previous year.
(d) Decrease in return on equity ratio is due to losses incurred in current year as compared to profit in previous year.
(f) Decrease in trade receivable turnover ratio is due to nil revenue in current year.
(h) Decrease in trade receivable turnover ratio is due to nil revenue in current year.
(i) Decrease in trade receivable turnover ratio is due to nil revenue in current year.
(j) Decrease in return on equity ratio is due to losses incurred in current year as compared to profit in previous year.

Additional Regulatory information:

i) The Company does not have any benami property, and no proceeding has been initiated against the Company for holding any benami property.
ii) The Company does not have any transactions with struck off companies.
iii) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.
iv) The Company has not traded or invested in crypto currency or virtual currency during the financial year.
v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
   a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate beneficiaries) or
   b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
vi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
   a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or party (ultimate beneficiaries) or
   b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
vii) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
provisions of the Income Tax Act, 1961).
viii) The Company has not been declared as a wilful defaulter by any banks or any other financial institution at any time during the financial year or after the end of the reporting period but before the date when the financial statements are approved.
ix) Figures have been rounded off to the nearest Hundred ruprees.

Previous year figures have been rearranged / regrouped, wherever considered necessary to conform to current year's classification.

The financial statements were approved by the Board of Directors and authorised for issue on 28-05-2026.

<u>Auditor's Report</u>
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 :28-05-2026
UDIN-26517856WWIWXB5664

BE SWASTH HEALTHCARE LIMITED

Sd/-	**Sd/-**
Sushma Jain	**Sonali Gupta**
Managing Director & CFO	**Director**
DIN: 08545336	**DIN:09277676**

Sd/-
Renu
Company Secretary

BE-SWASTH HEALTHCARE LIMITED
CIN: L93000DL1985PLC021397

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, Delhi-110034. The principal place of business is in India.The shares of company is listed on Metropolitan stock exchange.
In the Year 2020 the Company has amended its object clause to diversify the business into Tele Health services.

II. Basis of Preparation
a. Statement of compliance
Theses 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 reviews 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 categorised in its entirely 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 till 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 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 are 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 (upto) 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 capitalised as part of the cost of that assets. Other borrowing costs are recognised as an 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 are segregated.

g. Earning per share

Basic earnings per share is 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 are adjusted for the effects of all dilutive potential equity shares.

h. Provision for Gratuity

No provision for gratuity has been made as the provisions 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 are liable 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 porting 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

- Short Term Employee Benefits

Short-term employee benefits are expenses as the related service is provided. A liability is recognised 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-Employment Benefits

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 are no other obligations 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 recognised in OCI (other comprehensive income), in the period in which they occur.

Re-measurement recognised 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 acturial 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 recognised 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 capitalisation 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 organisation 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 (amortisation)
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.

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 recognised 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 assets 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 recognised 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 recognised and derecognised 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 entirely 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 amortised 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 amortised 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 term 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 term of the financial asset gives 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 recognised 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 amortised cost. Dividend, if any, on this investments is recognised in profit or loss.

Financial assets at fair value through profit or loss (FVTPL)
Financial assets that do not meet the amortised 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 amortised 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 recognising the gains or losses on them on different bases.

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