

P. GOPAL & ASSOCIATES

CHARTERED ACCOUNTANTS



No.4, Poes Road 4th Street
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Independent Auditors Report on Financial Statements

To
The Members of
TOTAL HEALTH

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the standalone financial statements of **Total Health** ("the Company"), which comprise the balance sheet as at 31st March 2019, the statement of Income and expenditure, 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 significant 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 standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, its surplus, changes in equity and cash flow 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 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 audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significant in our audit of the financial statements of the current period. As per our professional judgement, there are no significant key audit matters.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance or conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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. As there are no material misstatements in regard of other information referred herein, we have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Indian Accounting Standards (Ind AS), including the accounting standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

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

- a. Identify and assess the risks of material misstatement of the 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.



- b. 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 adequate internal financial controls system in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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 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.
- e. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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 the Companies (Auditor's Report) Order, 2016 is not applicable to a company registered under Section 8 of the Companies Act, 2013, the requirements of CARO, 2016 were not reported.
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 accounts as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Income and Expenditure, statement of changes in Equity, and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.
 - (d) In our opinion, the aforesaid standalone 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 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164(2) of the Act.



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- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure A.
- (g) 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 which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For P. GOPAL & ASSOCIATES,
Chartered Accountants
FRN: 000958 S**



M.C. Bagavath Singh

**M.C.BAGAVATH SINGH
(Partner)
Membership No: 021803**

**Place: Chennai
Date: 14-05-2019**

“ANNEXURE - A” TO THE INDEPENDENT AUDITORS’ REPORT

(Referred to in paragraph 1 under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

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

We have audited the internal financial controls over financial reporting of Total Health as of March 31, 2019 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

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

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



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 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 over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Chennai
Date: 14-05-2019



For P. GOPAL & ASSOCIATES,
Chartered Accountants
FRN: 000958 S

A handwritten signature in blue ink, appearing to read "M.C. Bagavath Singh".

M.C.BAGAVATH SINGH
(Partner)
Membership No: 021803

TOTAL HEALTH

(A Company Licensed under Section 8 of the Companies Act, 2013)

Balance Sheet as at : 31st March 2019

Sl No.	Particulars	Notes	As at 31st Mar'2019 Rs.	As at 31 Mar'2018 Rs.
I	ASSETS:			
	1 Non-current assets			
	(a) Property, Plant and Equipment	3	5,74,47,491	5,77,74,137
	(b) Capital work-in-progress	3	5,07,994	-
	(c) Intangible assets	3	16,930	63,368
	(d) Financial assets	4	79,825	37,125
	2 Current assets:			
	(a) Inventories	5	10,94,864	11,77,552
	(b) Financial assets			
	(i) Trade receivables	6	4,41,435	3,43,864
	(ii) Cash and cash equivalents	7	2,91,80,720	43,45,526
	(c) Other current assets	8	6,21,553	5,50,921
	Total Assets		8,93,90,812	6,42,92,492
II	EQUITY AND LIABILITIES			
	1 EQUITY			
	(a) Equity share capital	9	50,00,000	50,00,000
	(b) Other Equity	10	7,37,93,224	5,05,57,859
	2 LIABILITIES			
	(a) Non Current Liabilities			
	Financial liabilities			
	(i) Long Term provisions	11	9,37,826	4,41,830
	(b) Current Liabilities			
	Financial liabilities			
	(i) Trade payables	12	12,96,361	4,31,843
	(ii) Others	13	83,63,400	78,60,960
	Total Equity and Liabilities		8,93,90,812	6,42,92,492

For and on behalf of Board of Directors
of **TOTAL HEALTH**

Director

Director

Place : Chennai

Date : 14.05.2019

as per our report of even date
for **P.GOPAL & ASSOCIATES**

Chartered Accountants

Firm Registration No. 00958S

M.C.Bagavath Singh

Partner

Membership No: 21803



TOTAL HEALTH

(A Company Licensed under Section 8 of the Companies Act, 2013)

Statement of Income & Expenditure for the Year Ended 31st March 2019

Sl. No	Particulars	Note No.	For the year ended 31st Mar'2019 Rs.	For the year ended 31st Mar'2018 Rs.
Income				
I	Donations Received	14	5,59,35,972	4,55,16,000
II	Other Income	15	68,52,967	55,65,974
	Total Revenue	(A)	6,27,88,939	5,10,81,974
Expenses				
III	Depreciation	3	35,84,193	31,75,426
IV	Utilization on Programmes	16	1,09,70,447	96,36,049
V	Employee Benefit Expenses	17	1,79,84,682	1,40,52,089
VI	Other expenses	18	70,14,251	84,56,671
	Total Expenses	(B)	3,95,53,574	3,53,20,235
VII	Surplus for the period	(A-B)	2,32,35,365	1,57,61,739
VIII	Surplus carried forward		7,29,13,223	4,96,77,858

For and on behalf of Board of Directors
of **TOTAL HEALTH**

Director

Place : Chennai

Date : 14.05.2019

Director

EVCP

as per our report of even date
for **P.GOPAL & ASSOCIATES**

Chartered Accountants

Firm Registration No. 00958S



M.C.Bagavath Singh

Partner

Membership No: 21803

TOTAL HEALTH

(A Company Licensed under Section 8 of the Companies Act, 2013)

Cash Flow Statement for the year ended 31st March 2019

	Particulars	As at 31st Mar'2019 Rs.	As at 31st Mar'2018 Rs.
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Surplus/(Deficit) for the Year	2,32,35,365	1,57,61,738
	Adjustments For:-		
	Depreciation	35,84,193	31,75,426
	Change in Working Capital:-		
	Adjustments for (Increase)/Decrease in operating assets		
	Other Current Assets	(70,632)	9,14,149
	Trade Receivables	(97,572)	4,14,997
	Inventories	82,688	(11,77,552)
	Adjustments for Increase/(Decrease) in operating liabilities		
	Trade Payables	8,64,518	(4,46,178)
	Provisions	9,98,436	49,38,586
	Cash used in Operations	2,85,96,996	2,35,81,166
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(37,19,103)	(2,33,23,549)
	Increase in Non-current Asset	(42,700)	-
	Net Cash flow from investing activities	(37,61,803)	(2,33,23,549)
C.	CASH FLOW FROM FINANCING ACTIVITIES	Nil	Nil
	Net decrease in cash and cash equivalents (A+B+C)	2,48,35,194	2,57,617
	Cash and cash equivalents at the beginning of the year	43,45,526	40,87,909
	Cash and cash equivalents at the end of the year	2,91,80,720	43,45,526
		2,48,35,194	2,57,617

For and on behalf of Board of Directors
of **TOTAL HEALTH**

Director

Director

as per our report of even date
for **P.GOPAL & ASSOCIATES**
Chartered Accountants
Firm Registration No. 00958SM.C.Bagavath Singh
Partner

Membership No: 21803

Place : Chennai

Date : 14.05.2019

TOTAL HEALTH

Notes forming part of the financial statements for the year ended 31st March 2019

1. Corporate Information

Total Health (“the Company”) was incorporated on 29th November, 2013 under Section 8 of the Companies Act, 2013 and commenced its activities on 9th December 2013. The Company is primarily engaged in the following activities on non- profit basis by:

- a) Establishing India’s first Integrated rural healthcare service delivery network and providing comprehensive quality health care to the rural populations by adopting villages.
- b) Creating health awareness among rural communities through education and promotion of healthy lifestyles and health care.
- c) Educating and training students, nurses, midwives, hospital administrators in rural area and to grant scholarships and award Government approved diplomas, recognitions and also provide skill development training to the community.
- d) Establishing sanitation, potable drinking water and also other environmental facilities and infrastructure development which have a bearing on health.
- e) Promoting science by undertaking research and development works in relevant fields.

The Company has received License dated 13th November 2013 under Section 25 of the Companies Act 1956 (Sec.8 of the Companies Act, 2013).

The Company has been granted Registration under Section 12AA of the Income Tax Act, 1961 as a Public Charitable Company with effect from 27th August 2014.

The Company has received approval under Section 80G of the Income Tax Act, 1961 from the Director of Income Tax (Exemptions) in respect of donations received from 21st October 2014 onwards.

2 Significant Accounting Policies

2.1 Statement of compliance

The financial statements have been prepared in accordance with Ind AS standards notified under the Companies (Indian Accounting Standards) Rules, 2015.

2.2 Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, wherever applicable. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.



2.3 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. In addition, the following criteria must also be met before revenue is recognized:

- a) Voluntary contributions are accounted on the date of receipt. All voluntary contributions received during the year are towards the objectives of the Company.
- b) Other Income represents token amount collected from beneficiaries while rendering various services to them and receipts from sale of jute bags and cloth apparels made by beneficiaries of the jute and apparel training programs respectively.

2.4 Employee benefits

Short-term employee benefits

A liability is recognised for benefits accruing to employees in respect of wages and salaries in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service. Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Payment of Bonus Act is not applicable to the Company as it is incorporated not for the purpose of profit and is exempt under Sec 32(v)(c) of the Payment of Bonus Act, 1965. The Company paid Rs.2,59,000/- as bonus pertained to 2017-18 during this year. Accrual concept is not followed for payment of bonus and hence provision for bonus payable is not made during this year.

2.5 Taxation

The Company has received License dated 13th November 2013 under Section 25 of the Companies Act 1956 (Sec.8 of the Companies Act, 2013), and is registered under the Act on 29th November 2013. As the Company has been granted registration under Section 12AA of the Income Tax Act, 1961 for claiming income as exempted income under Section 11 & 12 of the Income tax Act 1961, no provision for income tax has been made and deferred tax liability / asset not calculated.



2.6 Property, Plant & Equipment

Property, Plant & Equipment are stated at the written down value. Cost includes taxes, duties, freight and incidental expenses relating to acquisitions and bringing them to their intended use. Depreciation is recognized so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in income and expenditure statement.

2.7 Inventories

The inventories of all Jute bags and cloth apparel traded and dealt with by the Company are valued at cost or net realisable value whichever is lower. Cost of these inventories comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location, applying the FIFO method.

2.8 Cash and Cash Equivalents

Cash and cash equivalents for the purposes of Cash flow Statement comprises of balance in current accounts, fixed deposits and cash in hand.

2.9 Provisions and Contingencies

Provisions are recognized only where there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made as at the Balance Sheet date. Contingent liability is disclosed for (i) Possible obligations which will be confirmed only by future events not wholly within the control of the Company or (ii) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

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Director



Director

EVCP

As per our report of even date attached
For P.Gopal & Associates,
Chartered Accountants,
Firm Registration No.00958S




(M.C. Bagavath Singh)
Partner

Membership No: 21803

Place : Chennai,
Date : 14-May-19.

3. Property, Plant and Equipment

Sl.No.	Particulars	Gross Block				Depreciation Block				Net Block	
		As at 01.04.2018 Rs.	Additions Rs.	Deletions Rs.	As at 31.03.2019 Rs.	As at 01.04.2018 Rs.	For the Year Rs.	Deductions Rs.	As at 31.03.2019 Rs.	As at 31.03.2019 Rs.	As at 31.03.2018 Rs.
i)	Tangible Assets										
1	Land	12,88,869	-	-	12,88,869	-	-	-	-	12,88,869	12,88,869
2	Buildings and Structures	4,67,15,230	8,80,961	-	4,75,96,191	7,59,602	15,96,437	-	23,56,039	4,52,40,152	4,59,55,628
3	Plant & Equipment	28,26,126	19,57,466	7,35,000	40,48,592	2,14,187	2,50,170	13,646	4,50,711	35,97,881	26,12,762
4	Furniture & Fixtures	20,01,657	5,42,090	-	25,43,747	8,25,155	1,61,096	-	9,86,251	15,57,495	11,76,500
5	Vehicles	55,38,316	-	-	55,38,316	16,77,600	6,57,676	-	23,35,276	32,03,040	38,60,716
6	Office Equipments	37,75,535	5,31,946	-	43,07,481	13,52,646	8,05,421	-	21,58,067	21,49,414	24,22,067
7	Medical Equipments	5,68,698	20,000	-	5,88,698	1,11,103	66,955	-	1,78,058	4,10,640	4,57,595
	Total	6,27,14,431	39,32,463	7,35,000	6,59,11,894	49,40,293	35,37,755	13,646	84,64,402	5,74,47,491	5,77,74,137
ii)	Intangible Assets										
1	Software	5,12,136	-	-	5,12,136	4,48,768	46,438	-	4,95,206	16,930	63,368
	Total	5,12,136	-	-	5,12,136	4,48,768	46,438	-	4,95,206	16,930	63,368
iii)	Capital Work-in-progress										
1	Compound Wall	-	5,07,994	-	5,07,994	-	-	-	-	5,07,994	-
	Grand Total	6,32,26,567	44,40,457	7,35,000	6,69,32,024	53,89,061	35,84,193	13,646	89,59,608	5,79,72,415	5,78,37,505
	Previous year	3,99,03,022	7,31,33,357	4,98,09,808	6,32,26,567	22,13,635	31,75,426	-	53,89,061	5,78,37,505	3,76,89,383



4. Other Financial Assets

Particulars	As at 31 Mar'19 Rs	As at 31 Mar'18 Rs
Security Deposits	79,325	36,625
Other Deposits	500	500
Total	79,825	37,125

5. Inventories

Particulars	As at 31 Mar'19 Rs	As at 31 Mar'18 Rs
Inventories		
(a) Raw Material	1,88,054	1,62,624
(b) Finished Goods	9,06,810	10,14,928
Total	10,94,864	11,77,552

6. Trade Receivables

Particulars	As at 31 Mar'19 Rs	As at 31 Mar'18 Rs
Trade Receivables		
Unsecured, considered good	4,41,435	3,43,864
Doubtful	1,31,148	-
Allowance for doubtful debts (expected credit loss)	(1,31,148)	-
Total	4,41,435	3,43,864

7. Cash & Cash Equivalents

Particulars	As at 31 Mar'19 Rs	As at 31 Mar'18 Rs
Cash in Hand	3,147	17,236
Bank Balances		
Balances with Scheduled Bank	1,36,43,883	42,56,790
Deposit for Bank Guarantee	75,872	71,500
Fixed Deposit with Scheduled Bank	1,54,57,818	-
Total	2,91,80,720	43,45,526

8. Other Current Assets

Particulars	As at 31 Mar'19 Rs	As at 31 Mar'18 Rs
Input GST	22,844	38,373
TDS Receivable	67,664	38,901
Advance to Suppliers	1,43,842	1,77,226
Advance for Expenses	-	63,211
Advance for Project	3,87,203	2,33,210
Total	6,21,553	5,50,921



9. Share Capital

Particulars	As at 31 Mar'19		As at 31 Mar'18	
	Number of shares	Amount Rs.	Number of shares	Amount Rs.
(a) Authorised				
5,00,000 Equity Shares of Rs. 10 each	5,00,000	50,00,000	5,00,000	50,00,000
(b) Issued, subscribed and fully paid up				
5,00,000 Equity Shares of Rs. 10 each	5,00,000	50,00,000	5,00,000	50,00,000
Total	5,00,000	50,00,000	5,00,000	50,00,000

10. Other Equity

Particulars	Reserves and Surplus		Other items of Other Comprehensive Income Rs.	Total Rs.
	Retained Earnings Rs.	Capital Reserve Rs.		
Balance as on 01.04.2017	3,39,16,121	8,80,000	-	3,47,96,121
Surplus for the year	1,57,61,738	-	-	1,57,61,738
Balance as on 31.03.2018	4,96,77,859	8,80,000	-	5,05,57,859
Balance as on 01.04.2018	4,96,77,859	8,80,000	-	5,05,57,859
Surplus for the year	2,32,35,365	-	-	2,32,35,365
Balance as on 31.03.2019	7,29,13,224	8,80,000	-	7,37,93,224



11. Long term provision

Particulars	As at 31 Mar'19 Rs	As at 31 Mar'18 Rs
Gratuity Payable	5,87,790	3,50,733
Leave Encashment Payable	3,50,036	91,097
Total	9,37,826	4,41,830

Note: Provision for leave encashment and gratuity is provided on the basis of actuarial valuation. However, the Company has not created any plan assets towards these liabilities.

12. Trade Payables

Particulars	As at 31 Mar'19 Rs	As at 31 Mar'18 Rs
Trade Payables	12,96,361	4,31,843
Total	12,96,361	4,31,843

13. Others

Particulars	As at 31 Mar'19 Rs	As at 31 Mar'18 Rs
Liability for Expenses	57,77,085	42,50,043
Short term provision for Gratuity	1,819	1,011
Short term provision for Leave Encashment	26,088	1,28,923
Laibilities for Assets	-	1,630
Statutory Remittances	2,28,303	2,69,305
Liability for Capital Expenses	2,31,632	11,11,575
Retention Money	20,98,473	20,98,473
Total	83,63,400	78,60,960



14. Donations

Received From	For the year ended 31 Mar'19 Rs.	For the year ended 31 Mar'18 Rs.
Donations Received	5,59,35,972	4,55,16,000
Total	5,59,35,972	4,55,16,000

15. Other Income

Particulars	For the year ended 31 Mar'19 Rs.	For the year ended 31 Mar'18 Rs.
Interest from fixed deposit	5,13,058	-
Interest on IT refund	1,722	-
Income from Training Programmes	44,99,882	41,81,648
Income from Other Programmes	18,15,805	13,84,326
Bad debts written back	22,500	-
Total	68,52,967	55,65,974

16. Utilization on Programmes

Particulars	For the year ended 31 Mar'19 Rs.	For the year ended 31 Mar'18 Rs.
Training Program Expenses	37,34,445	7,23,653
Other Program Expenses	50,76,163	49,39,566
Total	88,10,608	56,63,219
Donation in Kind	12,96,214	30,02,830
Donation in Cash	8,63,625	9,70,000
Total Donation	21,59,839	39,72,830
Grand Total	1,09,70,447	96,36,049

17. Employee Benefit Expense

Particulars	For the year ended 31 Mar'19 Rs.	For the year ended 31 Mar'18 Rs.
Salaries & wages	1,63,01,070	1,24,65,889
Contribution to ESI	1,69,474	1,09,989
Contribution to EPF	6,11,938	4,58,264
Bonus	2,59,000	1,80,000
Staff Welfare expenses	2,49,231	2,66,183
Leave encashment	1,56,104	2,20,020
Gratuity	2,37,865	3,51,744
Total	1,79,84,682	1,40,52,089



18. Other Expenses

Particulars	For the year ended 31 Mar'19 Rs.	For the year ended 31 Mar'18 Rs.
Administrative Expenses		
Total Health Summit Expenses	-	1,00,944
Bank Charges	24,196	14,836
Transportaion Charges	2,38,993	1,39,515
Electricity Charges	5,17,197	3,41,490
Fuel Charges	5,16,977	5,91,448
Food Expenses	3,75,593	6,67,893
Software & Website Maintenance	50,974	15,87,950
Printing & Stationary	4,26,830	2,93,271
Security Charges	2,167	74,313
Audit Fees	2,36,000	1,77,000
Rent	2,63,680	2,10,925
Professional Charges	7,91,680	19,15,452
Postage and Telephone charges	1,75,371	1,32,078
Travelling & Conveyance	8,75,542	3,51,667
Miscellaneous Expenses	42,875	3,94,115
Maintenance Expenses	19,76,488	13,05,825
Advertisements	50,797	29,484
Meetings, Seminars & Conferences Expenses	1,23,250	83,630
Provision for doubtful debts	1,31,148	-
Rates & Taxes	1,94,493	44,836
Total	70,14,251	84,56,671

19. Additional Information**(a) Audit Fees**

Particulars	For the year ended 31 Mar'19 Rs.	For the year ended 31 Mar'18 Rs.
Statutory Audit Fees	2,36,000	1,77,000
Total	2,36,000	1,77,000

Audit fees including 18% GST for FY 2018-19 and FY 2017-18.

(b) Earnings Per Share

As the Company is a non-profit entity, calculation of Earnings Per Share does not arise and hence, not calculated.



(c) Related Party Disclosures

Name of related party and nature of relationship (with respect to party with whom, the Company had transactions during the year)

Nature of Relationship	Name of the Party For the year ended 31-Mar-19
Entity exercising significant influence on the Company	Apollo Hospitals Enterprise Ltd
Key Management Personnel	Dr.Prathap Chandra Reddy - Chairman Mrs.Preetha Reddy - Director
Enterprises over which key managerial personnel and their relatives are able to exercise significant influence/ control/ joint control.	PCR Investments Ltd. Apollo Helathcare Foundation Apollo Speciality - Nellore Apollo Hospitals Enterprise Ltd - Aragonda Apollo Hospitals Enterprise Ltd - Hyderabad Apollo Institute of Medical Science & Research Apollo Hospitals Health research Foundation - Chittoor

Note:

Related Party relationships are as identified by the management and relied upon by the auditors .

Transactions with Related Parties

Transaction	Related Party	For the year ended 31 Mar' 19 Rs.	For the year ended 31 Mar' 18 Rs.
Donations received	Dr. Prathap C Reddy	-	1,00,00,000
Donations received	Apollo Hospitals Enterprise Ltd-Chennai	2,00,00,000	3,00,00,000
Income from Jute bags	Apollo Hospitals Enterprise Ltd-Chennai	35,05,125	43,81,280
Reimbursement of expenses	Apollo Hospitals Enterprise Ltd-Chennai	39,74,968	57,28,623
Income from Jute bags	Apollo Specility - Nellore	32,486	17,984
Income from Jute bags	Apollo Institute of Medical Science & Research	-	42,760
Reimbursement of expenses	Apollo Hospitals Enterprise Ltd-Aragonda	1,16,840	2,82,058
Donations received	Apollo Healthcare Foundation	-	20,00,000
Donations received	PCR Investments Ltd	35,00,000	33,20,000
Income from Jute bags	Apollo Hospitals Enterprises- Hyderabad	51,700	-
Income from Jute bags	Apollo hospitals health Reaserch Foundation -Chittoor	7,03,272	-
Purchase of Medicines	Apollo Hospitals Enterprise Ltd-Aragonda	13,31,678	3,66,948

(d) Micro Enterprises and Small Enterprises

As at 31st March 2019, in the absence of necessary information relating to suppliers registered as Micro, Small and Medium Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006, the Company was not able to identify such suppliers and disclose the information required under the said Act relating to them.

(e) Expenditure in foreign currency Rs. Nil.

(f) Earnings in foreign currency Rs. Nil.

(g) Previous year's figures have been regrouped wherever necessary.

(h) Donations received in foreign currency Rs. 1,70,70,000/- (US\$ 250,000)

