

**Independent Auditor's 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 2021, the Statement of Income and Expenditure, the Statement of Changes in Equity and the 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 31<sup>st</sup> March 2021, its deficit, 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 significance 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 31<sup>st</sup> March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2021 from being appointed as a director in terms of Section 164(2) of the Act.
  - (f) With respect to the adequacy of the internal financial controls 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 BASHA & NARASIMHAN  
Chartered Accountants  
Firm's Registration No. 0060315**



**S.P. Basha Saheb  
Partner  
Membership No: 023417  
UDIN: 21023417AAAAET4843**

Place : Chennai

Date : June 04, 2021

**"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 31<sup>st</sup> March 2021 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 31<sup>st</sup> March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For BASHA & NARASIMHAN  
Chartered Accountants  
Firm's Registration No. 006031S**



**S.P. Basha Saheb  
Partner**

**Membership No: 023417  
UDIN: 21023417AAAAET4843**

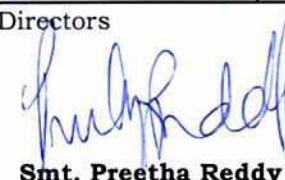
**Place : Chennai**

**Date : June 04, 2021**

**TOTAL HEALTH**

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

**Balance Sheet as at 31st March 2021**

<b>Sl No.</b>	<b>Particulars</b>	<b>Notes</b>	<b>As at 31 Mar'2021 Rs.</b>	<b>As at 31 Mar'2020 Rs.</b>
<b>I</b>	<b>ASSETS</b>			
	<b>1 Non-Current Assets</b>			
	(a) Property, Plant and Equipment	3	5,88,46,106	5,90,43,328
	(b) Capital work-in-progress	3	1,74,600	25,48,136
	(c) Intangible assets	3	30,884	29,889
	(d) Financial assets	4	1,77,845	1,76,145
	<b>2 Current Assets:</b>			
	(a) Financial assets			
	(i) Trade receivables	5	19,338	96,114
	(ii) Cash and cash equivalents	6	69,47,596	1,84,52,039
	(b) Other current assets	7	48,94,198	43,49,146
	<b>Total Assets</b>		<b>7,10,90,567</b>	<b>8,46,94,797</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>			
	<b>1 EQUITY</b>			
	(a) Equity share capital	8	50,00,000	50,00,000
	(b) Other equity	9	4,80,94,909	6,31,68,203
	<b>2 LIABILITIES</b>			
	(a) Non Current Liabilities			
	Financial liabilities			
	(i) Long term provisions	10	13,87,176	12,37,129
	(b) Current Liabilities			
	Financial liabilities			
	(i) Trade payables	11	1,52,51,443	1,29,98,440
	(ii) Other current liabilities	12	13,57,039	22,91,026
	<b>Total Equity and Liabilities</b>		<b>7,10,90,567</b>	<b>8,46,94,797</b>
For and on behalf of Board of Directors			as per our report of even date	
  <b>Dr. Prathap C Reddy</b> Director DIN: 00003654			<b>for BASHA &amp; NARASIMHAN</b> Chartered Accountants Firm's Registration No. 006031S	
 <b>S.P. Basha Saheb</b> Partner Membership No: 023417				
Place : Chennai Date : June 04, 2021				



**TOTAL HEALTH**

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

**Statement of Income & Expenditure for the Year Ended 31st March 2021**

<b>Sl. No</b>	<b>Particulars</b>	<b>Note No.</b>	<b>For the year ended 31st Mar'2021 Rs.</b>	<b>For the year ended 31st Mar'2020 Rs.</b>
	<b>Income</b>			
I	Donations Received	13	2,18,07,179	2,97,55,675
II	Other Income	14	25,26,588	55,91,405
	Total Revenue	(A)	<b>2,43,33,767</b>	<b>3,53,47,080</b>
	<b>Expenses</b>			
III	Depreciation	3	43,18,483	39,19,519
IV	Utilization on Programmes	15	1,27,78,579	1,38,71,647
V	Employee Benefit Expenses	16	1,71,03,536	1,93,01,057
VI	Other expenses	17	56,67,326	88,79,879
	Total Expenses	(B)	<b>3,98,67,923</b>	<b>4,59,72,102</b>
VII	Surplus/(Deficit) for the period	(A-B)	<b>(1,55,34,156)</b>	<b>(1,06,25,021)</b>
	<b>Other Comprehensive Income</b>			
A	(i) Items that will not be reclassified to Income & Expenditure		<b>4,60,862</b>	-
	(ii) Income tax relating to items that will not be reclassified to Income & Expend.		-	-
B	(i) Items that will be reclassified to Income & Expenditure		-	-
	(ii) Income tax relating to items that will be reclassified to Income & Expenditure		-	-
	Other comprehensive income for the year net of tax		<b>4,60,862</b>	-
VIII	Total Surplus/ (Deficit) for the Period		<b>(1,50,73,294)</b>	<b>(1,06,25,021)</b>
IX	Surplus carried forward - comprising of Income /(Expenditure) and Other Comprehensive Income for the period.		4,72,14,909	6,22,88,203

For and on behalf of Board of Directors

**Dr. Prathap C Reddy**  
Director  
DIN: 00003654

**Smt. Preetha Reddy**  
Director  
DIN: 00001871

Place : Chennai  
Date : June 04, 2021

as per our report of even date

for **BASHA & NARASIMHAN**

Chartered Accountants

Firm's Registration No. 006031S

  
**S.P. Basha Saheb**

Partner

Membership No: 023417



**TOTAL HEALTH**

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

**Cash Flow Statement for the Year Ended 31st Mar 2021**

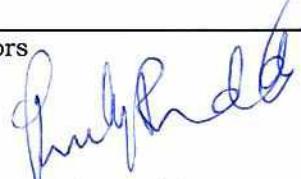
	<b>Particulars</b>	<b>As at 31.03.2021</b>	<b>As at 31.03.2020</b>
		<b>Rs.</b>	<b>Rs.</b>
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Surplus/(Deficit) for the Year	(1,50,73,294)	(1,06,25,021)
	Adjustments For:-		
	Depreciation	43,18,483	39,19,519
	Change in Working Capital:-		
	Adjustments for (Increase)/Decrease in operating assets		
	Other current assets	(5,45,052)	(37,27,594)
	Trade receivables	76,776	3,45,321
	Inventories	-	10,94,864
	Adjustments for Increase/(Decrease) in operating liabilities		
	Trade payables	22,53,003	1,17,02,078
	Other current liabilities	(7,83,940)	(57,73,071)
	<b>Cash used in operations</b>	<b>(97,54,024)</b>	<b>(30,63,903)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of fixed assets	(17,48,720)	(75,68,458)
	Increase in non-current -financial asset	(1,700)	(96,320)
	<b>Net cash flow from investing activities</b>	<b>(17,50,420)</b>	<b>(76,64,778)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>Nil</b>	<b>Nil</b>
	<b>Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>(1,15,04,443)</b>	<b>(1,07,28,681)</b>
	Cash and cash equivalents at the beginning of the year	1,84,52,039	2,91,80,720
	Cash and cash equivalents at the end of the year	69,47,596	1,84,52,039
		<b>(1,15,04,443)</b>	<b>(1,07,28,681)</b>

For and on behalf of Board of Directors

  
**Dr. Prathap C Reddy**

Director  
DIN: 00003654

Place : Chennai  
Date : June 04, 2021

  
**Smt. Preetha Reddy**

Director  
DIN: 00001871

as per our report of even date

**for BASHA & NARASIMHAN**

Chartered Accountants  
Firm's Registration No. 006031S

  
**S.P. Basha Saheb**

Partner  
Membership No: 023417



3. Property, Plant and Equipment

Sl.No.	Particulars	Gross Block				Depreciation Block				Net Block	
		As at 01.04.20 Rs.	Additions Rs.	Deletions Rs.	As at 31.03.21 Rs.	As at 01.04.20 Rs.	For the Year Rs.	Deletions Rs.	As at 31.03.21 Rs.	As at 31.03.21 Rs.	As at 31.03.20 Rs.
ii)	<b>Tangible Assets</b>										
1	Land	12,88,869		-	12,88,869	-	-	-	12,88,869	12,88,869	12,88,869
2	Buildings and Structures	4,89,23,138	23,29,095	-	5,12,52,233	41,89,731	19,42,768	-	61,32,499	4,51,19,734	4,47,33,407
3	Plant & Equipment	50,42,288	10,45,965	-	60,88,253	9,03,441	6,02,049	-	15,05,490	45,82,763	41,38,847
4	Furniture & Fixtures	26,26,567	1,81,576	-	28,08,143	11,70,983	1,97,804	-	13,68,787	14,39,356	14,55,584
5	Vehicles	68,57,218	-	-	68,57,218	30,39,722	8,14,295	-	38,54,017	30,03,201	38,17,496
6	Office Equipments	60,50,981	5,70,462	-	66,21,443	28,41,432	6,86,982	-	35,28,414	30,93,029	32,09,549
7	Medical Equipments	6,31,771	-	26,849	6,04,922	2,32,195	53,580	7	2,85,768	3,19,154	3,99,576
	<b>Total</b>	<b>7,14,20,832</b>	<b>41,27,098</b>	<b>26,849</b>	<b>7,55,21,081</b>	<b>1,23,77,504</b>	<b>42,97,478</b>	<b>7</b>	<b>1,66,74,975</b>	<b>5,88,46,106</b>	<b>5,90,43,328</b>
ii)	<b>Intangible Assets</b>										
1	Software	5,28,377	22,000	-	5,50,377	4,98,488	21,005	-	5,19,493	30,884	29,889
	<b>Total</b>	<b>5,28,377</b>	<b>22,000</b>	<b>-</b>	<b>5,50,377</b>	<b>4,98,488</b>	<b>21,005</b>	<b>-</b>	<b>5,19,493</b>	<b>30,884</b>	<b>29,889</b>
	<b>Total</b>	<b>7,19,49,209</b>	<b>41,49,098</b>	<b>26,849</b>	<b>7,60,71,458</b>	<b>1,28,75,992</b>	<b>43,18,483</b>	<b>7</b>	<b>1,71,94,468</b>	<b>5,88,76,990</b>	<b>5,90,73,217</b>
<b>Work-in-progress</b>											
iii)	<b>Capital Work-in-progress</b>										
1	Vinayaka Temple	1,74,600	-	-	1,74,600	-	-	-	-	1,74,600	1,74,600
2	Sport Playground	3,01,200	4,24,431	7,25,631	-	-	-	-	-	-	3,01,200
	<b>Total A</b>	<b>4,75,800</b>	<b>4,24,431</b>	<b>7,25,631</b>	<b>1,74,600</b>	-	-	-	-	<b>1,74,600</b>	<b>4,75,800</b>
iii)	<b>Work-in-progress</b>										
1	Reckitt Benckiser's work (Toilet construction for schools)	20,72,336	-	20,72,336	-	-	-	-	-	-	20,72,336
	<b>Total B</b>	<b>20,72,336</b>	<b>-</b>	<b>20,72,336</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,72,336</b>
	<b>Total A+B</b>	<b>25,48,136</b>	<b>4,24,431</b>	<b>27,97,967</b>	<b>1,74,600</b>	-	-	-	-	<b>1,74,600</b>	<b>25,48,136</b>
	<b>Grand Total</b>	<b>7,44,97,345</b>	<b>45,73,529</b>	<b>28,24,816</b>	<b>7,62,46,058</b>	<b>1,28,75,992</b>	<b>43,18,483</b>	<b>7</b>	<b>1,71,94,468</b>	<b>5,90,51,590</b>	<b>6,16,21,353</b>
	<b>Previous year</b>	<b>6,69,32,024</b>	<b>80,76,841</b>	<b>5,11,520</b>	<b>7,44,97,345</b>	<b>89,59,608</b>	<b>39,19,519</b>	<b>3,135</b>	<b>1,28,75,992</b>	<b>6,16,21,353</b>	<b>5,79,72,415</b>



#### 4. Other Financial Assets

Particulars	As at 31 Mar'21 Rs	As at 31 Mar'20 Rs
Security deposits	1,57,845	1,56,145
Other deposits	20,000	20,000
<b>Total</b>	<b>1,77,845</b>	<b>1,76,145</b>

#### 5. Trade Receivables

Particulars	As at 31 Mar'21 Rs	As at 31 Mar'20 Rs
Trade receivables		
Unsecured, considered good	19,338	96,114
Doubtful	1,65,869	86,529
Allowance for doubtful debts (expected credit loss)	(1,65,869)	(86,529)
<b>Total</b>	<b>19,338</b>	<b>96,114</b>

#### 6. Cash & Cash Equivalents

Particulars	As at 31 Mar'21 Rs	As at 31 Mar'20 Rs
Cash in hand	68,478	1,61,826
<b>Bank Balances</b>		
Balances with scheduled bank	15,81,258	82,80,454
Deposit for bank guarantee	80,774	81,626
Fixed deposit with scheduled bank	52,17,086	99,28,132
<b>Total</b>	<b>69,47,596</b>	<b>1,84,52,039</b>

#### 7. Other Current Assets

Particulars	As at 31 Mar'21 Rs	As at 31 Mar'20 Rs
TCS receivable	10,537	10,537
TDS receivable	89,703	1,24,080
Advance to suppliers	-	9,409
Advance to others	47,68,683	42,05,120
Interest receivable on FD	25,275	-
<b>Total</b>	<b>48,94,198</b>	<b>43,49,146</b>



**8. Share Capital**

Particulars	As at 31 Mar'21		As at 31 Mar'20	
	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
<b>Total</b>	<b>5,00,000</b>	<b>50,00,000</b>	<b>5,00,000</b>	<b>50,00,000</b>

**9. Other Equity**

Particulars	Reserves and Surplus		Other items of Other Comprehensive Income Rs.	Total Rs.
	Retained Earnings Rs.	Capital Reserve Rs.		
Balance as on 01.04.2019	7,29,13,224	8,80,000	-	7,37,93,224
Surplus/(deficit) for the year	(1,06,25,021)	-	-	(1,06,25,021)
<b>Balance as on 31.03.2020</b>	<b>6,22,88,203</b>	<b>8,80,000</b>	-	<b>6,31,68,203</b>
Balance as on 01.04.2020	6,22,88,203	8,80,000		6,31,68,203
Surplus/(deficit) for the year	(1,55,34,156)	-		(1,55,34,156)
Remeasurement of Retirement benefits			4,60,862	4,60,862
<b>Balance as on 31.03.2021</b>	<b>4,67,54,047</b>	<b>8,80,000</b>	<b>4,60,862</b>	<b>4,80,94,909</b>

**10. Long Term Provision**

Particulars	As at 31 Mar'21 Rs	As at 31 Mar'20 Rs
Gratuity payable	10,36,121	8,82,231
Leave encashment payable	3,51,055	3,54,898
<b>Total</b>	<b>13,87,176</b>	<b>12,37,129</b>

**11. Trade Payables**

Particulars	As at 31 Mar'21 Rs	As at 31 Mar'20 Rs
Trade payables	1,52,51,443	1,29,98,440
<b>Total</b>	<b>1,52,51,443</b>	<b>1,29,98,440</b>

**12. Others**

Particulars	As at 31 Mar'21 Rs	As at 31 Mar'20 Rs
Liability for expenses	4,80,630	7,00,153
Short term provision for gratuity	22,472	56,614
Short term provision for leave encashment	25,299	61,630
Statutory remittances	2,50,638	3,94,629
Liability for work expenses	5,78,000	10,78,000
<b>Total</b>	<b>13,57,039</b>	<b>22,91,026</b>



**13. Donations Received**

Received From	For the year ended 31 Mar'21 Rs.	For the year ended 31 Mar'20 Rs.
Donations received	2,18,07,179	2,97,55,675
<b>Total</b>	<b>2,18,07,179</b>	<b>2,97,55,675</b>

**14. Other Income**

Particulars	For the year ended 31 Mar'21 Rs.	For the year ended 31 Mar'20 Rs.
Interest from fixed deposit	5,12,596	6,73,483
Interest on IT refund	4,214	336
Income from training programmes	-	29,54,311
Income from other programmes	20,09,778	19,63,275
<b>Total</b>	<b>25,26,588</b>	<b>55,91,405</b>

**15. Utilization on Programmes**

Particulars	For the year ended 31 Mar'21 Rs.	For the year ended 31 Mar'20 Rs.
Training program expenses	-	23,00,593
Other program expenses	1,27,78,579	1,11,71,054
<b>Total</b>	<b>1,27,78,579</b>	<b>1,34,71,647</b>
Donation	-	4,00,000
<b>Total Donation</b>	<b>-</b>	<b>4,00,000</b>
<b>Grand Total</b>	<b>1,27,78,579</b>	<b>1,38,71,647</b>

**16. Employee Benefit Expense**

Particulars	For the year ended 31 Mar'21 Rs.	For the year ended 31 Mar'20 Rs.
Salaries & wages	1,50,66,547	1,74,84,072
Contribution to ESI	1,09,427	1,14,830
Contribution to EPF	6,99,717	8,13,814
Bonus	3,40,800	3,37,000
Staff welfare expenses	3,46,609	1,61,701
Leave encashment	1,73,699	40,404
Gratuity	3,66,737	3,49,236
<b>Total</b>	<b>1,71,03,536</b>	<b>1,93,01,057</b>



**17. Other Expenses**

Particulars	For the year ended 31 Mar'21 Rs.	For the year ended 31 Mar'20 Rs.
<b>Administrative Expenses</b>		
Award registration charges	61,700	-
Bank charges	9,645	12,802
Transportation charges	67,754	1,48,042
Electricity charges	2,29,789	4,42,993
Fuel charges	7,57,931	7,51,846
Food expenses	7,73,136	8,77,805
Software & website maintenance	19,757	74,410
Printing & stationary	1,61,569	9,00,537
Security charges	-	1,600
Bad debts written off	-	18,627
Audit fees	2,95,000	2,95,000
Rent	2,50,500	2,31,200
Professional charges	9,27,660	7,60,985
Postage and telephone charges	2,77,557	1,77,222
Travelling & conveyance	5,35,323	11,25,821
Miscellaneous expenses	7,333	1,40,400
Maintenance expenses	9,75,528	20,48,900
Advertisements	6,000	1,20,975
Meetings, seminars & conferences expenses	-	1,64,264
Provision for doubtful debts	79,340	86,529
Rates & taxes	2,31,804	4,99,920
<b>Total</b>	<b>56,67,326</b>	<b>88,79,879</b>

**18. Additional Information**

**(a) Audit Fees**

Particulars	For the year ended 31 Mar'21 Rs.	For the year ended 31 Mar'20 Rs.
Statutory audit fees	2,95,000	2,95,000
<b>Total</b>	<b>2,95,000</b>	<b>2,95,000</b>

Audit fees including 18% GST for FY 2020-21

**(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)

<b>Nature of Relationship</b>	<b>Name of the Party For the year ended 31-Mar-21</b>
Entity exercising significant influence on the Company	Apollo Hospitals Enterprise Ltd
Key management personnel	Dr.Prathap C Reddy - Chairman Mrs.Preetha Reddy - Director
Enterprises over which key managerial personnel and their relatives are able to exercise significant influence/ control/ joint control.	Apollo Hospitals Enterprise Ltd Apollo Hospitals Health Research Foundation

**Note:**

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

**Transactions with Related Parties**

<b>Transaction</b>	<b>Related Party</b>	<b>Opening Balance as on 01st April 2020 Rs</b>	<b>For the period ended 31st Mar 2021 Rs</b>	<b>Closing Balance as on 31st Mar 2021 Rs</b>
Donations received	Apollo Hospitals Enterprise Ltd-Chennai		1,00,00,000	-
Expenses paid	Apollo Hospitals Enterprise Ltd-Chennai	98,00,358 Cr	41,43,873	1,39,44,231 Cr
Sale of jute bags/apparel	Apollo Hospitals Health Reaserch Foundation -Chittoor	23,963 Dr	2,564	26,527 Dr
Purchase of medicines	Apollo Hospitals Enterprise Ltd-Aragonda	3,32,315 Cr	6,19,270	-
Donations received	Imperial Hospital and Research Chennai		52,23,973	
Donations received	Medsmart Logistics Private Ltd		27,87,941	
Donations received	Apollo International Hospitals Assam		25,00,000	
Donations received	Apollo Telemedicine - HYD		1,42,000	
Donations received	Family Health Plan Insurance TPA Limited		3,75,000	

**(d) Micro Enterprises and Small Enterprises**

As at 31st March 2021, 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. NIL



## **TOTAL HEALTH**

### **Notes forming part of the financial statements for the year ended 31<sup>st</sup> March 2021**

#### **1 Corporate Information**

Total Health (hereinafter referred to as "TH"), incorporated in the year 2013, is a non-profit entity registered under Section 8 of the Companies Act, 2013. It is a wholly owned subsidiary of Apollo Hospitals Enterprise Limited (AHEL) which is a CSR arm of AHEL.

It is also registered under Section 12A(a) of the Income Tax Act, 1961 and also obtained exemption under Section 80G of the Income Tax Act, 1961 for availing tax exemption benefits by the donors.

It is also registered under Foreign Contribution (Regulation) Act, 2010 and entitled to receive foreign contributions.

#### **Activities**

The Total Health program promotes a healthy and happy living atmosphere through promotion and protection of health, prevention of diseases, provision of hygienic, nutritious supplementary, and sanitation, potable water, education, livelihoods, kitchen gardens, protection of ecological balance and need based community infrastructure development. TH aims to provide a "Holistic Health Care" for the entire community. Its activities can be broadly classified as under:

##### **I. Healthcare**

###### **a) Mobile Clinic**

TH introduced a "Mobile Clinic" which caters to health care requirements inclusive of investigations to all the people in Thavanampalle Mandal, with periodic visits to the hamlets and villages at their door steps. Quality Primary Health Care services are delivered to the community through Mobile Clinics which include Examination, Basic Investigations, Counselling and Prescribing the required Medication. Need based Special health care camps are also organized with help of Specialists from Apollo Hospitals at Aragonda & Chennai. Mobile Clinics deliver services on weekly basis in the villages from 21 Gram Panchayats covering 104 habitations with a population of Twenty Thousand.



**b) Satellite Clinic**

Satellite Clinics were started in 2015 with objective to deliver primary health care services at the door step for basic ailments and Non-communicable diseases (with more emphasis on Hyper Tension and Diabetes). The two clinics at Thodathara village and Thavanampalle are able to provide Health Care Services for Fifteen Thousand population from 9 Gram Panchayats.

**c) Nutrition Supplementation Centers**

In order to reduce Maternal, Infant and Under - 5 mortality rate to zero, TH started Nutrition Supplementation centers for Pregnant and Lactating Mothers with under -5 children along with Adolescents' Girls (AGs) who will be tentative mother in near future. At present total 11 centers are operational which provide 6 days a week Nutrition Supplement to registered beneficiaries as per ICMR Dietary guidelines along with Monthly Health Checkups. In addition to this, TH also runs 3 Special Nutrition centers (Elderly Day Care Centers) for Elderly people to address their needs.

**d) Nutrition Garden-Kitchen Garden**

A sustainable agricultural model is followed to meet the dietary requirements of marginal rural households. There are 3 models based on availability of land and water – Family based model, Community owned model, Institution based model. Locally available materials like cow urine, biomass, native seeds etc. are used. Productivity starts from 45th day, and it is fully established in twelve months.

This is a solution for malnutrition wherein nearly half of our children aged less than 3 years are being underweight, 52 percent of women and 74 percent of children are anaemic. NG Produces mix of leafy vegetables, creepers, roots & tubers, fruits, medicinal plants, etc. throughout the year.

**e) Apollo Ayush Wing**

Indian System of Medicine which is also referred as AYUSH has shown significant evidence while treating chronic ailments. TH introduced AYUSH Wing as a pilot project at Aragonda village, Thavanampalle Mandal.

**f) Swarna Bindu Praashana**

It is an Ayurveda immunization vaccine and it has been administered in the early years of 0 to 16 years for brain development. It helps to maintain healthy state of mind and body. Swarna Bindu Prashana provides specific immunity along with many other benefits. About more than 6321 children got benefited from the aforesaid program and it has been administered only on Pushyami Nakshatram Day as it has been considered as an auspicious day for the administration of the same as per Ayurveda.



## **II. Healthy Lifestyle**

### **a) Yoga – Art of Living for Healthy Life Style**

Two selected candidates from community were trained at SVYASA University, Bangalore who later started Yoga classes for the community.

### **b) Yoga for Stop Diabetes Movement**

Integrated Yoga Program under Stop Diabetes Movement for Prevention and Management of Type 2 Diabetes Mellitus is being organized to mitigate the complications of diabetic mellitus. It is initially piloted in 15 targeted villages for 200 diabetic patients.

### **c) Basic Architecture**

There are farmers with traditional practice of growing vegetables in their backyards. But the types of vegetables produced are very less, and the seeds used are of poor quality due to lack of awareness on seed standards and management practices. Thus in such cases, farmers are supplied with quality seeds of diverse vegetables coupled with capacity building training on seed improvement and seed production. It involves Efficient and meaningful use of crop residues, household wastes, water etc. Hence, farmers saves money and it helps to generate additional income.

### **d) Sports -Way out for Youth Development**

Under banner “Bringing people together for creating better tomorrow through sports”; TH organizes a Rural Sports Meet on regular basis for the youth of Thavanampalle Mandal. Idea behind is to engage and involve all sections of the community in constructive work so that they would be mentally, physically, spiritually and socially fit to take forward the challenges in their respective life and strive to keep the community at large Healthy. Also, TH provides sports materials and prizes to encourage the youth to actively participate in sports and other village development activities.

## **III. Livelihoods: Skill Development – Woman & Youth Empowerment**

### **a) Vocational Training**

A vocational training Centre has been established at Aragonda village of Thavanampalle Mandal, Chittoor district under Skill Development Initiative Scheme (SDIS) in partnership with Government of Andhra Pradesh. Tailoring Skill, Jute Bags Manufacturing, Air Conditioning and Refrigeration course are some of the courses run by the TH.



**b) Jute Bags Manufacturing - Training**

In order to promote Jute Diversified Products, TH started training program on jute bags manufacturing program especially for women. There is huge demand of Jute Diversified Products (i.e. fancy jute bags, jute lunch bag, tambulam bag, file folder, passport holder and wall hang etc.).

**c) Air Conditioning & Refrigeration Course**

Air Conditioning & Refrigeration skill training Centre has been established in collaboration with Blue Star India Ltd.

**d) Hand Made Paper Bags Making Unit & Screen Printing**

**IV. Environment**

**a) Swachh Bharat**

As part of Swachh Bharat, TH has initiated to keep the environment clean and green in the villages by segregation of the household garbage at source. In Aragonda Gram Panchayat, more than 1400 households got the 2 Dust Bins, one for wet and the other one for dry household waste collection. The gram panchayat collects the household waste at the door steps of the houses and has the proper disposal mechanism.

**b) Vanam-Manam : Tree Saplings Plantation and Distribution**

**c) Solar Street Lamps**

As commitment towards Natural resource conservation, TH the installed and maintains Thirty-Five Street Solar Lamps in and around Aragonda Gram Panchayat with support from in Philips, India.

**d) Polyhouse (Agriculture)**

TH is motivating local farmers to adopt alternate farming practices with multi-crop focus. It organizes meetings with the farmers along with the bank officials.

**V. Water, Sanitation & Hygiene**

**a) Drinking Water Supply**

TH installed RO Plant towards safe drinking water for the people who live in Aragonda village. Similarly 10 such potable Water Filtration plants have been installed at Village K.Patnam, D.Modhalapalle, Eacheneri, Sarakallu, D. Mathyam, Santhapalle, Mainagunadkapalle, Madhavaram and E. Thavanampalle. More than Thirty thousand people get portable drinking water at the cost of INR 3 for 20 litres. The plant is run and maintained by respected Gram Panchayat of the said villages.



**b) Walking Plaza & Play Ground**

An inhabitant of Village Aragonda gave Four acres land to the TH for establishing playground facilities to the people of Thavanamapalle Mandal. It is envisaged to build a Walking Plaza, Community Hall, Stadium, and facilities of a Gymnasium and Meditation Centre on the said land.

**c) Sanitation and Child Centric Infra Support**

TH strengthened the government schools in Aragonda village by extending the child centric infrastructure support for the school sanitation facilities and by providing continuous housekeeping support. It also provided child centric dual desks to the government schools to create an enabling environment for the students to learn in joyful and stress free atmosphere. More particularly, for the benefit of the girl child it has renovated the incineration facilities in the schools.

**VI. Arogya Rakshak**

The Goal of this project is that: School students, Teachers and Health staff adopt improved Hygiene Behaviours and use safe water supplies in a sustainable manner, to create Healthy Communities in Thavanampalli Mandal in Chittoor District, Andhra Pradesh. This project is supported by Reckitt Benckiser (RB). The duration of the project is 3 Years (April 2019-March 2022).

**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.

### **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. 3,40,800/- as bonus per 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 13<sup>th</sup> November 2013 under Section 25 of the Companies Act 1956 (Sec.8 of the Companies Act, 2013), and is registered under the Act on 29<sup>th</sup> 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

Cost of inventories comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location, applying the FIFO method. There was no inventory as on 31<sup>st</sup> March 2021.

## 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.

For and on behalf of Board of Directors



Dr. Prathap C Reddy  
Director

Place : Chennai  
Date : June 04, 2021

As per our report of even date attached

For BASHA & NARASIMHAN  
Chartered Accountants  
Firm's Registration No.006031S



S.P. Basha Saheb  
Partner  
Membership No: 023417

