



**Independent Auditor's Report on Financial Statements**

To  
The Members of  
**TOTAL HEALTH**

**Report on the Audit of Financial Statements**

**Opinion**

We have audited the accompanying financial statements of **Total Health** ("the Company"), which comprise the Balance Sheet as at 31st March 2022, 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 (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March 2022, its surplus, total comprehensive income, 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 ("SA"s) 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 ("ICAI") 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 made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's 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 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 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 during the course of our 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 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 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 the Indian Accounting Standards (Ind AS), including the accounting standards specified under Section 133 of the Act and other accounting principles generally accepted in India. 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 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:

- 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.
- 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.
- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and quantitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.



From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matter. We described these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

1. As the Companies (Auditor's Report) Order, 2020 is not applicable to a company registered under Section 8 of the Companies Act, 2013, the requirements of CARO, 2020 were not reported.
2. As required by Section 143(3) of the Act, based on our audit, 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 including other comprehensive income, 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 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 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2022 from being appointed as a director in terms of Section 164(2) of the Act.
  - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure A. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
  - (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Sec 197(16) of the Act, as amended, none of the directors was paid remuneration.
  - (h) 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, as amended, 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.
- iv. (a) 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 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 notice 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.
- v. With respect to compliance of Sec 123 of the Act, the Company has not paid any dividend during the year

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



  
**M.C. Bagavath Singh**  
**Partner**

**Membership No: 021803**  
**UDIN: 22021803AIFPZQ1878**

**Place: Chennai**  
**Date: April 29, 2022**

## **“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 over Financial Reporting under Clause (i) of Sub-Section 3 of Section 143 of the Companies Act, 2013 (the “Act”)**

We have audited the internal financial controls over financial reporting of Total Health (the “Company”) as of 31<sup>st</sup> March 2022 in conjunction with our audit of the Ind AS 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 (the “ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### **Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company 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”) issued by ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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, to the best of our information and according to the explanations given to us, 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 2022, based on the criteria for internal control over financial reporting 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: April 29, 2022**



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

  
**M.C. Bagavath Singh**  
**Partner**

**Membership No: 021803**  
**UDIN: 22021803AIFPZQ1878**

**TOTAL HEALTH**

(A Company licensed under Sec 8 of the Companies Act, 2013)

CIN: U85100TN2013NPL093963

**Balance Sheet as at March 31, 2022**

(All amounts are in INR unless otherwise stated)

S.N	Particulars	Note No	As at Mar 31, 2022	As at Mar 31, 2021
I	<b>ASSETS</b>			
	<b>1. Non-Current Assets</b>			
	(a) Property, Plant and Equipment	2	11,75,89,084	5,88,46,106
	(b) Capital work-in-progress	3	1,62,40,633	1,74,600
	(c) Intangible assets	4	1,06,605	30,884
	(d) Financial assets			
	(i) Trade receivables	6	-	19,338
	(ii) Other financial assets	5	1,99,920	1,77,845
	(e) Other non-current assets			
	<b>2. Current Assets</b>			
	(a) Financial assets			
	(i) Cash and cash equivalents	7	3,90,92,931	69,47,596
	(ii) Other financial assets		-	-
	(b) Other current assets	8	86,04,856	48,94,198
	<b>Total Assets</b>		<b>18,18,34,028</b>	<b>7,10,90,567</b>
II	<b>EQUITY AND LIABILITIES</b>			
	<b>A EQUITY</b>			
	(a) Equity share capital	9	50,00,000	50,00,000
	(b) Other equity	10	14,32,67,134	4,80,94,909
	<b>B LIABILITIES</b>			
	<b>1. Non Current Liabilities</b>			
	(a) Financial liabilities			
	(i) Long term provisions	11	15,57,408	13,87,176
	(ii) Other financial liabilities		-	-
	(b) Other Non-current liabilities		-	-
	<b>2. Current Liabilities</b>			
	(a) Financial liabilities			
	(i) Trade payables	12	39,07,037	1,52,51,443
	(ii) Other financial liabilities		-	-
	(b) Other current liabilities	13	2,81,02,449	13,57,039
	<b>Total Equity and Liabilities</b>		<b>18,18,34,028</b>	<b>7,10,90,567</b>

The accompanying notes form an integral part of these financial statements

For and on behalf of Board of Directors

**Dr. Prathap C Reddy**

Director

DIN: 00003654

**Smt. Preetha Reddy**

Director

DIN: 00001871

as per our report of even date

**for BASHA & NARASIMHAN**

Chartered Accountants

Firm's Registration No. 006031S

**M.C. Bagavath Singh**

Partner

Membership No: 021803

Place : Chennai

Date : April 29, 2022



**TOTAL HEALTH**

(A Company licensed under Sec 8 of the Companies Act, 2013)

CIN: U85100TN2013NPL093963

**Statement of Income & Expenditure for the Year Ended March 31, 2022**

(All amounts are in INR unless otherwise stated)

S.N	Particulars	Note No	For the year ended March 31, 2022	For the year ended March 31, 2021
	<b>Income</b>			
I	Donations Received	14	14,06,59,451	2,18,07,179
II	Other Income	15	29,00,115	25,26,588
	Total Revenue	(a)	<b>14,35,59,566</b>	<b>2,43,33,767</b>
	<b>Expenses</b>			
III	Utilization on Programmes	16	3,09,60,959	2,17,07,597
IV	Employee Benefit Expenses	17	79,44,999	1,07,57,724
V	Depreciation	2	66,15,220	43,18,483
VI	Other expenses	18	32,76,963	30,84,119
	Total Expenses	(b)	<b>4,87,98,141</b>	<b>3,98,67,923</b>
VII	Surplus/(Deficit) for the period	(a-b)	<b>9,47,61,426</b>	<b>(1,55,34,156)</b>
VIII	<b>Other Comprehensive Income</b>			
	Items that will not be reclassified subsequently to Income & Expenditure		<b>4,10,800</b>	<b>4,60,862</b>
	Total Other comprehensive income		<b>4,10,800</b>	<b>4,60,862</b>
IX	Total Comprehensive Income for the year		<b>9,51,72,226</b>	<b>(1,50,73,294)</b>
X	Surplus/Deficit carried forward - comprising of Income /(Expenditure) and Other Comprehensive Income for the period		14,23,87,134	4,72,14,909

The accompanying notes form an integral part of these financial statements

For and on behalf of Board of Directors

**Dr. Prathap C Reddy**

Director

DIN: 00003654

**Smt. Preetha Reddy**

Director

DIN: 00001871

as per our report of even date

**for BASHA & NARASIMHAN**

Chartered Accountants

Firm's Registration No. 006031S

**M.C. Bagavath Singh**

Partner

Membership No: 021803

Place : Chennai

Date : April 29, 2022

**TOTAL HEALTH**

(A Company licensed under Sec 8 of the Companies Act, 2013)

CIN: U85100TN2013NPL093963

**Cash Flow Statement for the Period Ended March 31, 2022**

(All amounts are in INR unless otherwise stated)

	<b>Particulars</b>	<b>Period Ended March 31, 2022</b>	<b>Period Ended March 31, 2021</b>
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Surplus/(Deficit) for the Year	9,51,72,226	(1,50,73,294)
	Adjustments for :		
	Depreciation	66,15,220	43,18,483
	Profit on sale of Assets	(2,10,209)	
	Change in Working Capital :		
	Adjustments for (Increase)/Decrease in operating assets		
	Other current assets	(37,10,657)	(5,45,052)
	Trade receivables	19,338	76,776
	Inventories	-	-
	Adjustments for Increase/(Decrease) in operating liabilities		
	Trade payables	(1,13,44,406)	22,53,003
	Other current liabilities	2,69,15,643	(7,83,940)
	<b>Cash used in operations</b>	<b>11,34,57,154</b>	<b>(97,54,024)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Property, Plant & equipment and Intangibles	(8,16,49,744)	(17,48,720)
	Sale of Vehicles	3,60,000	-
	Increase in non-current -financial asset	(22,075)	(1,700)
	<b>Net cash flow from investing activities</b>	<b>(8,13,11,819)</b>	<b>(17,50,420)</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>3,21,45,335</b>	<b>(1,15,04,443)</b>
	Cash and cash equivalents at the beginning of the year	69,47,596	1,84,52,039
	Cash and cash equivalents at the end of the year	3,90,92,931	69,47,596
		<b>3,21,45,335</b>	<b>(1,15,04,443)</b>

The accompanying notes form an integral part of these financial statements

For and on behalf of Board of Directors

as per our report of even date

for **BASHA & NARASIMHAN**

Chartered Accountants

Firm's Registration No. 006031S

**Dr. Prathap C Reddy**

Director

DIN: 00003654

**Smt. Freetha Reddy**

Director

DIN: 00001871

**M.C. Bagavath Singh**

Partner

Membership No: 021803

Place : Chennai

Date : April 29, 2022

**TOTAL HEALTH**

(A Company licensed under Sec 8 of the Companies Act, 2013)

CIN: U85100TN2013NPL093963

**Statement of Changes in Equity for the year ended March 31, 2022**

(All amounts are in INR unless otherwise stated)

**A. Equity Share Capital**

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number	Amount	Number	Amount
Share outstanding at the beginning of the year	5,00,000	50,00,000	5,00,000	50,00,000
Shares issued during the year	-	-	-	-
Shares sold during the year	-	-	-	-
Shares outstanding at the end of the year	<b>5,00,000</b>	<b>50,00,000</b>	<b>5,00,000</b>	<b>50,00,000</b>

**B. Other Equity****For the year ended March 31, 2021**

Particulars	Reserves and Surplus		Other Components of Equity	Total
	Retained Earnings	Capital Reserve	Remeasurement of Net Defined benefit Liability/ Asset	
Balance as at April 1, 2020	6,22,88,203	8,80,000	-	<b>6,31,68,203</b>
Surplus/(Deficit) for the Year	(1,55,34,156)	-	-	<b>(1,55,34,156)</b>
Other Comprehensive Income for the Year	-	-	4,60,862	<b>4,60,862</b>
<b>Balance as at March 31, 2021</b>	<b>4,67,54,047</b>	<b>8,80,000</b>	<b>4,60,862</b>	<b>4,80,94,909</b>

**For the year ended March 31, 2022**

Particulars	Reserves and Surplus		Other Components of Equity	Total
	Retained Earnings	Securities Premium Reserve	Remeasurement of Net Defined benefit Liability/ Asset	
Balance as at April 1, 2021	4,67,54,047	8,80,000	4,60,862	<b>4,80,94,909</b>
Surplus/(Deficit) for the Year	9,47,61,426	-	-	<b>9,47,61,426</b>
Other Comprehensive Income for the Year	-	-	4,10,800	<b>4,10,800</b>
<b>Balance as at March 31, 2022</b>	<b>14,15,15,472</b>	<b>8,80,000</b>	<b>8,71,662</b>	<b>14,32,67,134</b>

The accompanying notes form an integral part of these financial statements

For and on behalf of Board of Directors

**Dr. Prathap C Reddy**Director  
DIN: 00003654**Smt. Preetha Reddy**Director  
DIN: 00001871

as per our report of even date

**for BASHA & NARASIMHAN**

Chartered Accountants

Firm's Registration No. 006031S

**M.C. Bagavath Singh**

Partner

Membership No: 021803

Place : Chennai

Date : April 29, 2022

**TOTAL HEALTH**

(A Company licensed under Sec 8 of the Companies Act, 2013)

U85100TN2013NPL093963

**Notes forming part of Financial Statements as at March 31, 2022**

(All amounts are in INR unless otherwise stated)

**Gross Block**

Particulars	Land	Buildings and Structures	Plant and Machinery	Medical Equipments	Furniture and Fixtures	Office Equipments #	Vehicles	Total
<b>As at 1 April 2020</b>	12,88,869	4,89,23,138	50,42,288	6,31,771	26,26,567	60,50,981	68,57,218	7,14,20,832
Additions during the year	-	23,29,095	10,45,965	-	1,81,576	5,70,462	-	41,27,098
Disposals/Deletions during the year	-	-	-	(26,849)	-	-	-	(26,849)
<b>As at 31 March 2021</b>	12,88,869	5,12,52,233	60,88,253	6,04,922	28,08,143	66,21,443	68,57,218	7,55,21,081
Additions during the year	-	-	2,79,551	6,36,98,793	48,625	6,03,457	8,54,460	6,54,84,886
Disposals/Deletions during the year	-	-	-	-	-	-	(9,88,675)	(9,88,675)
<b>As at 31 March 2022</b>	12,88,869	5,12,52,233	63,67,804	6,43,03,715	28,56,768	72,24,900	67,23,003	14,00,17,292

**Accumulated Depreciation and Amortization**

Particulars	Land	Buildings and Structures	Plant and Machinery	Medical Equipments	Furniture and Fixtures	Office Equipments	Vehicles	Total
<b>As at 1 April 2020</b>	-	41,89,731	9,03,441	2,32,195	11,70,983	28,41,432	30,39,722	1,23,77,504
Depreciation Expense for the year	-	19,42,768	6,02,049	53,580	1,97,804	6,86,982	8,14,295	42,97,478
Disposals/Deletions during the year	-	-	-	(7)	-	-	-	(7)
<b>As at 31 March 2021</b>	-	61,32,499	15,05,490	2,85,768	13,68,787	35,28,414	38,54,017	1,66,74,975
Depreciation Expense for the year	-	19,15,813	7,03,767	21,25,400	2,00,744	8,72,535	7,73,859	65,92,117
Disposals/Deletions during the year	-	-	-	-	-	-	(8,38,884)	(8,38,884)
<b>As at 31 March 2022</b>	-	80,48,312	22,09,257	24,11,168	15,69,531	44,00,949	37,88,992	2,24,28,208
<b>Carrying amount as at March 31, 2022</b>	<b>12,88,869</b>	<b>4,32,03,921</b>	<b>41,58,547</b>	<b>6,18,92,547</b>	<b>12,87,237</b>	<b>28,23,951</b>	<b>29,34,011</b>	<b>11,75,89,084</b>
<b>Carrying amount as at March 31, 2021</b>	<b>12,88,869</b>	<b>4,51,19,734</b>	<b>45,82,763</b>	<b>3,19,154</b>	<b>14,39,356</b>	<b>30,93,029</b>	<b>30,03,201</b>	<b>5,88,46,106</b>

# Office Equipment includes Computers



## **TOTAL HEALTH**

(A Company licensed under Sec 8 of the Companies Act, 2013)

U85100TN2013NPL093963

### **Notes forming part of Financial Statements as at March 31, 2022**

(All amounts are in INR unless otherwise stated)

## **2 Property, Plant and Equipments**

### **Accounting Policy**

Property, plant and equipment are stated at cost less accumulated depreciation and impairment if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use. The charge in respect of periodical depreciation is derived at after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The Company depreciates property, plant and equipment over their estimated useful lives using the straight line method. The estimated useful lives of assets are as follows:

Building	30 years
Plant & machinery	5 - 15 years
Lab Equipment	5 - 10 years
Medical Equipment	10 - 13 years
Office Equipment	5 - 15 years
Computers	3 - 6 years
Intangible Asset (Software)	4 years
Furniture & Fixtures	5 - 10 years
Vehicles	8 years
Refrigerators	15 years
Mobiles & Tabs	3 - 5 years
Other Equipment	3 - 15 years

Depreciation methods, useful lives and residual values are reviewed periodically including at each financial year end. The useful lives are based on historical experience with similar assets as well as anticipation of future events which may impact their lives such as changes in technology.

Subsequent expenditures relating to property, plant and equipment are capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs and maintenance cost are recognised in the statement of income and expenditure when incurred. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognised in the statement of income and expenditure.



**TOTAL HEALTH**

U85100TN2013NPL093963

**Notes forming part of Financial Statements as at March 31, 2022**

(All amounts are in INR unless otherwise stated)

**3. Capital Work in Progress**

Advances paid towards acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of assets not ready to use before such date are disclosed under capital work-in-progress.

Particulars	As at Mar 31, 2022	As at Mar 31, 2021
Vinayaka temple	2,04,600	1,74,600
Medical equipment under installation	1,60,36,033	-
<b>Total</b>	<b>1,62,40,633</b>	<b>1,74,600</b>

Capital Work in Progress aging analysis for the year ended 31.03.2021 is given below

Particulars	Period			Total
	Less than 1 year	1-2 years	2-3 years	
Vinayaka temple	-	1,74,600	-	1,74,600
<b>Total</b>	-	<b>1,74,600</b>	-	<b>1,74,600</b>

Capital Work in Progress aging analysis for the year ended 31.03.2022 is given below

Particulars	Period			Total
	Less than 1 year	1-2 years	2-3 years	
Vinayaka temple	30,000	-	1,74,600	2,04,600
Medical equipment under installation	1,60,36,033	-	-	1,60,36,033
<b>Total</b>	<b>1,60,66,033</b>	-	<b>1,74,600</b>	<b>1,62,40,633</b>



#### 4. Intangible Assets

##### Accounting Policy

impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. The estimated useful life of an identifiable intangible asset is based on a number of factors including the effects of obsolescence, demand, competition, and other economic factors (such as the stability of the industry and known technological advances), and the level of maintenance expenditures required to obtain the expected future cash flows from the asset. Amortization methods and useful lives are reviewed periodically including at each financial year end.

##### Gross Block

Particulars	Software & Website	Total
<b>As at 1 April 2020</b>	5,28,377	5,28,377
Additions during the year	22,000	22,000
Disposals/Deletions during the year	-	-
<b>As at 31 March 2021</b>	5,50,377	5,50,377
Additions during the year	98,825	98,825
Disposals/Deletions during the year	-	-
<b>As at 31 March 2022</b>	6,49,202	6,49,202

##### Accumulated Depreciation and Amortization

Particulars	Software & Website	Total
<b>As at 1 April 2020</b>	4,98,488	4,98,488
Depreciation Expense for the year	21,005	21,005
Disposals/Deletions during the year	-	-
<b>As at 31 March 2021</b>	5,19,493	5,19,493
Depreciation Expense for the year	23,104	23,104
Disposals/Deletions during the year	-	-
<b>As at 31 March 2022</b>	5,42,597	5,42,597
<b>Carrying amount as at March 31, 2022</b>	<b>1,06,605</b>	<b>1,06,605</b>
<b>Carrying amount as at March 31, 2021</b>	<b>30,884</b>	<b>30,884</b>

#### 5. Other Financial Assets

Particulars	As at Mar 31, 2022	As at Mar 31, 2021
Security deposits	1,79,920	1,57,845
Other deposits	20,000	20,000
<b>Total</b>	<b>1,99,920</b>	<b>1,77,845</b>

#### 6. Trade Receivables

Particulars	As at Mar 31, 2022	As at Mar 31, 2021
Trade receivables		
Unsecured, considered good	-	19,338
Doubtful	-	1,65,869
Allowance for doubtful debts (expected credit loss)	-	(1,65,869)
<b>Total</b>	<b>-</b>	<b>19,338</b>



Trade Receivables aging as on 31.03.2021 is given below

Particulars	Period	Total
	More than 3 years	
APHERF	26,527	26,527
Prathmesh Chalfe	1,58,680	1,58,680
Less: Provision for doubtful debts	(1,65,869)	(1,65,869)
<b>Total</b>	<b>19,338</b>	<b>19,338</b>

#### 7. Cash & Cash Equivalents

Particulars	As at Mar 31, 2022	As at Mar 31, 2021
Cash in hand	89,009	68,478
<b>Bank Balances</b>		
Balances with scheduled bank	69,01,049	15,81,258
Deposit for bank guarantee	89,703	80,774
Fixed deposit with scheduled bank	3,20,13,170	52,17,086
<b>Total</b>	<b>3,90,92,931</b>	<b>69,47,596</b>

#### 8. Other Current Assets

Particulars	As at Mar 31, 2022	As at Mar 31, 2021
TCS receivable	44,020	10,537
TDS receivables	86,268	89,703
Capital advance	29,03,019	-
Advance to others	55,23,836	47,68,683
Interest receivable on FD	47,713	25,275
<b>Total</b>	<b>86,04,856</b>	<b>48,94,198</b>





**TOTAL HEALTH**

U85100TN2013NPL093963

**Notes forming part of Financial Statements as at March 31, 2022**

(All amounts are in INR unless otherwise stated)

**9. Share Capital**

Ordinary shares are classified as equity share capital

Particulars	As at Mar 31, 2022		As at Mar 31, 2021	
	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>

**Shareholding Pattern as on 31.03.2022**

Shareholders	No. of Shares	% to total Capital
Apollo Hospitals Enterprise Limited	4,99,940	100%
Dr. Prathap C Reddy	10	0%
Ms. Sucharitha Reddy	10	0%
Ms. Preetha Reddy	10	0%
Mr. Karthik Anand Reddy	10	0%
Ms. Sindoori Reddy	10	0%
Mr. Anindith Reddy	10	0%

**10. Other Equity**

Particulars	Reserves and Surplus		Other items of Other Comprehensive Income***	Total
	Retained Earnings*	Capital Reserve**		
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>
Balance as on 01.04.2021	4,67,54,047	8,80,000	4,60,862	4,80,94,909
Surplus/(deficit) for the year	9,47,61,426	-		9,47,61,426
Remeasurement of Retirement benefits			4,10,800	4,10,800
<b>Balance as on 31.03.2022</b>	<b>14,15,15,472</b>	<b>8,80,000</b>	<b>8,71,662</b>	<b>14,32,67,134</b>

\*Retained earnings represent the amount of accumulated surplus of the company

\*\*Capital reserve represented market value of the land donated by an inhabitant of Aragonda village in the initial year.

\*\*\*Other comprehensive income represents actuarial gain in valuation of gratuity and leave encashment liabilities

**Provisions****Accounting Policy**

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that is reasonably estimable and it is probable that an outflow of economic benefits will be recovered to settle the obligation.



## 11. Long Term Provisions

Particulars	As at Mar 31, 2022	As at Mar 31, 2021
Gratuity payable	11,50,859	10,36,121
Leave encashment payable	4,06,549	3,51,055
<b>Total</b>	<b>15,57,408</b>	<b>13,87,176</b>

## 12. Trade Payables

Particulars	As at Mar 31, 2022	As at Mar 31, 2021
Trade payables	39,07,037	1,52,51,443
<b>Total</b>	<b>39,07,037</b>	<b>1,52,51,443</b>

### Trade Payables Aging Schedule as on 31.03.2021

Particulars	Period	Total
	Less than 1 Year	
Outstanding dues to MSME	-	-
Outstanding dues to Others	1,52,51,443	1,52,51,443
<b>Total</b>	<b>1,52,51,443</b>	<b>1,52,51,443</b>

### Trade Payables Aging Schedule as on 31.03.2022

Particulars	Period	Total
	Less than 1 Year	
Outstanding dues to MSME	-	-
Outstanding dues to Others	39,07,037	39,07,037
<b>Total</b>	<b>39,07,037</b>	<b>39,07,037</b>

## 13. Other Current Liabilities

Particulars	As at Mar 31, 2022	As at Mar 31, 2021
Liability for expenses	2,77,43,587	4,80,630
Short term provision for gratuity	51,652	22,472
Short term provision for leave encashment	34,886	25,299
Statutory remittances	2,72,324	2,50,638
Liability for work expenses	-	5,78,000
<b>Total</b>	<b>2,81,02,449</b>	<b>13,57,039</b>



## TOTAL HEALTH

U85100TN2013NPL093963

### Notes forming part of Financial Statements as at March 31, 2022

(All amounts are in INR unless otherwise stated)

#### 14. Donations Received

Voluntary contributions are accounted on the date of receipt. All voluntary contributions received during the year are towards the objectives of the Company.

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Donations in foreign currency	3,83,38,824	-
Donations from domestic institutions	10,05,85,626	2,18,07,179
Donations from domestic individuals	17,35,001	-
<b>Total</b>	<b>14,06,59,451</b>	<b>2,18,07,179</b>

#### 15. Other Income

##### Accounting Policy

Other income consisted of interest on fixed deposit and token amounts received from beneficiaries in the course of rendering services to them

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Interest from fixed deposit	8,76,936	5,12,596
Interest on IT refund	-	4,214
Profit on sale of assets	2,10,209	-
Income from other programmes*	18,12,970	20,09,778
<b>Total</b>	<b>29,00,115</b>	<b>25,26,588</b>

\*Income from other programmes consisted of token amounts received from beneficiaries in the course of rendering services to them

#### 16. Utilization on Programmes

##### Accounting Policy

Programs are based on the principles of medical care at the international level and is implemented by people who understand the context and the community. Expenses incurred on various activities and programs in providing a holistic healthcare for the community are accounted.

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Program expenses*	3,09,60,959	2,17,07,597
<b>Total</b>	<b>3,09,60,959</b>	<b>2,17,07,597</b>

\*Program expenses represented expenses incurred on 30 programs and activities in providing a holistic healthcare for the community



## 17. Employee Benefit Expenses

### Accounting Policy

#### Gratuity

The Company makes provision in accounts for gratuity on the basis of actuarial valuation certified by an Actuary every year; but has not contributed gratuity liabilities to Life Insurance Corporation. Hence, for employees left, settlements had been made by the Company directly.

Gratuity Payable	Amount
Long Term Provision	10,36,121
Short Term Provision	22,472
<b>Balance as on 31.03.21</b>	<b>10,58,593</b>
Actuarial (Gain)/Loss	(2,57,615)
Expenses for 2021-22	4,01,533
<b>Balance as on 31.03.22</b>	<b>12,02,511</b>

#### Provident Fund

Monthly contributions deducted from eligible employees and together with Company's contribution are remitted to Employees' Provident Fund Organisation.

#### Employees' State Insurance Scheme

Monthly contributions deducted from eligible employees and together with Company's contribution are remitted to Employees' State Insurance Corporation.

#### Leave Encashment

The Company makes provision in accounts for leave encashment payable to employees on the basis of actuarial valuation certified by an Actuary every year; but has not contributed leave encashment liabilities to Life Insurance Corporation. Hence, for employees left, settlements would be made by the Company directly.

Leave Encashment Payable	Amount
Long Term Provision	3,51,055
Short Term Provision	25,299
<b>Balance as on 31.03.21</b>	<b>3,76,354</b>
Actuarial (Gain)/Loss	(1,53,185)
Expenses for 2021-22	2,18,266
<b>Balance as on 31.03.22</b>	<b>4,41,435</b>

Employee benefit expenses are given below

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Salaries & wages	63,14,964	87,94,460
Bonus	1,10,713	1,98,400
Contribution to ESI	20,730	59,506
Contribution to EPF	1,94,521	4,21,826
Staff welfare expenses	6,06,700	7,43,096
Leave encashment	2,18,266	1,73,699
Gratuity	4,79,106	3,66,737
<b>Total</b>	<b>79,44,999</b>	<b>1,07,57,724</b>

Gratuity expenses included gratuity of Rs. 77,573/- settled to two persons who left Company in FY 2021-22



## 18. Other Expenses

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
<b>Administrative Expenses</b>		
Advertisements	-	6,000
Audit fees	3,54,000	2,95,000
Award registration charges	11,800	61,700
Bank charges	9,856	9,645
Electricity charges	1,83,727	1,37,278
Fuel charges	5,50,882	4,00,554
Insurance	1,22,764	1,27,907
Maintenance expenses	7,52,477	4,85,405
Miscellaneous expenses	37,799	19,095
Postage and telephone charges	1,91,549	2,31,494
Printing & stationary	1,87,529	43,075
Professional charges	2,44,785	7,35,160
Provision for doubtful debts	-	79,340
Rates & taxes	3,40,266	2,27,864
Software & website maintenance	91,259	19,757
Transportation charges	-	1,650
Travelling & conveyance	1,98,271	2,03,195
<b>Total</b>	<b>32,76,963</b>	<b>30,84,119</b>



**19. Additional Information**

(a) Audit Fees

Particulars	For the year ended March 31, 2022 Rs.	For the year ended March 31, 2021 Rs.
Statutory audit fees	3,54,000	2,95,000
<b>Total</b>	<b>3,54,000</b>	<b>2,95,000</b>

Audit fees included 18% GST for FY 2020-21 and FY 2021-22

(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-22
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**

Transaction	Related Party	Opening Balance as on 01st April 2021	For the period ended 31st Mar 2022	Closing Balance as on 31st Mar 2022
Expenses paid	Apollo Hospitals Enterprise Ltd-Chennai	(1,39,44,231)	(24,54,557)	-
Purchase of medicines	Apollo Hospitals Enterprise Ltd-Aragonda	(48,260)	-	-
Lab charges	Apollo Hospitals Enterprise Ltd-Aragonda	-	(36,516)	(2,958)
Purchase of vaccines	Apollo Hospitals Enterprise Ltd-Karaikudi	-	(12,49,300)	(12,49,300)
Purchase of vaccines	Apollo Hospitals Enterprise Ltd-Karur	-	(16,250)	(16,250)
Purchase of vaccines	Apollo Hospitals Enterprise Ltd-Madurai	-	(9,72,400)	(9,72,400)
Purchase of vaccines	Apollo Hospitals Enterprise Ltd-Trichy	-	(6,96,800)	(6,96,800)
Purchase of medicines	Apollo Hospitals Enterprise Ltd-Jubilee Hills	-	(11,32,948)	-
Purchase of medicines and vaccines	Apollo Pharmacies Ltd-Aragonda	-	(27,32,009)	(1,30,816)
Purchase of medicines	Apollo Pharmacies Ltd-Chittoor	-	(3,48,980)	-
Donations received	Apollo Hospitals Enterprise Limited	-	(6,97,85,000)	-
Donations received	Imperial Hospital and Research Chennai	-	(96,70,037)	-
Donations received	Apollo International Ltd	-	(24,00,000)	-
Donations received	Apollo Pharmacies Ltd	-	(5,00,000)	-
Donations received	Apollo Healthcare Foundation	-	(5,00,000)	-
Donations received	Apollo Rajashree Hospital Pvt Ltd	-	(7,00,000)	-
Donations received	Sanjeevani Pharma Distributors Pvt Ltd	-	(17,59,602)	-
Donations received	Family Health Plan Insurance TPA Limited	-	(10,25,000.00)	-

(d) Ratio Analysis

As Total Health is a charitable organisation, the following ratios only are calculated.

Particulars	Numerator	Denominator	31st March 2022	31st March 2021	Variance
Current Ratio	Current assets	Current liabilities	1.50	0.71	111.27%
Trade payables turnover ratio	Purchases of services and other expenses	Average trade payable	3.56	1.31	171.76%
Net Capital Turnover Ratio	Revenue	Working capital	9.07	-5.10	277.84%

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



## TOTAL HEALTH

**Notes forming part of the financial statements for the year ended 31<sup>st</sup> March 2022**

### **1.1 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 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, 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 Clinics**

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 doorsteps. 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 and Chennai. Mobile clinics deliver services on weekly basis in the villages from 21 Gram Panchayats covering 104 habitations with a population of about twenty thousand.

##### **b) Satellite Clinics**

Satellite Clinics were started in 2015 with objective to deliver primary health care services at the doorstep for basic ailments and non-communicable diseases (with more emphasis on hypertension and diabetes). The two clinics at Thodathara village and Thavanampalle can provide health care services for about fifteen thousand population from 9 Gram Panchayats.





**c) Nutrition Supplementation Centers**

TH 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 and 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 anemic. NG Produces mix of leafy vegetables, creepers, roots and 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.

**II. Healthy Lifestyle**

**a) Yoga – Art of Living for Healthy Lifestyle**

Candidates from community trained at SVYASA University, Bangalore 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.

**c) Kitchen Garden – Seeds Distribution**

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 save 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.



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 center 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) Air-Conditioning & Refrigeration Course**

Air-Conditioning & Refrigeration Skill Training Centre has been established in collaboration with Blue Star India Ltd to impart training to rural youth.

### **IV. Environment**

#### **a) Vanam-Manam: Tree Saplings Plantation and Distribution**

Tree saplings are purchased and distributed to villagers.

#### **b) Solar Street Lamps**

As commitment towards natural resource conservation, TH installed and maintains thirty-five street solar lamps in and around Aragonda Gram Panchayat with support from Philips, India.

#### **c) 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) Community Hall & Playground**

An inhabitant of Aragonda village gave four acres land to the TH for establishing playground facilities to the people of Thavanampalle Mandal. Accordingly, a



community hall, stadium, gymnasium and meditation center were constructed 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 earlier 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 had been supported by Reckitt Benckiser (RB). The duration of the project is 3 Years (April 2019-March 2022).

**1.2 Basis of Preparation of Financial Statements**

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

**1.3 Uses of Estimates and Judgments**

The preparation of financial statements in conformity with Ind AS requires the management to make estimates, judgment and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The application of accounting policies that require critical accounting estimates and assumptions have been disclosed in notes. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made.

**1.4 Critical Accounting Estimates and Judgments**

**a. 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.

**b. 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.

**c. Property, Plant & Equipment**

Property, plant and equipment represent a significant proportion of the asset base of the Company. 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. Property, plant and 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. 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.


**d. Inventories**

As Total Health has not been doing commercial activities, there was no inventory as on 31<sup>st</sup> March 2022.

For and on behalf of Board of Directors

As per our report of even date attached

  
Dr. Prathap C Reddy  
Director

  
Smt. Preetha Reddy  
Director

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

  
M.C. Bagavath Singh  
Partner  
Membership No: 021803



Place: Chennai  
Date: April 29, 2022