



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 2023, 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 31st March 2023, 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. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide any separate opinion on these matters. 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 is 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:

- 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 financial 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 with reference to financial statements 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 the 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.

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 Ind AS specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules 2015, as amended;
 - (e) On the basis of the written representations received from the directors as on 31st March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2023 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.



vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

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



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

**M.C. Bagavath Singh
Partner**

**Membership No: 021803
UDIN: 23021803BGSJLZ2108**

**Place: Chennai
Date: April 29, 2023**

“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 31st March 2023 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 31st March 2023, 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.

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



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

M.C. Bagavath Singh
Partner

Membership No: 021803
UDIN: 23021803BGSJLZ2108

Place: Chennai
Date: April 29, 2023

TOTAL HEALTH

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

CIN: U85100TN2013NPL093963

Balance Sheet as at March 31, 2023

(All amounts are in INR unless otherwise stated)

S.N	Particulars	Note No	As at March 31, 2023	As at March 31, 2022
I	ASSETS			
	1. Non-Current Assets			
	(a) Property, Plant and Equipment	2	12,78,35,501	11,75,89,084
	(b) Capital work-in-progress	3	-	1,62,40,633
	(c) Intangible assets	4	72,271	1,06,605
	(d) Financial assets			
	(i) Trade receivables	5	-	-
	(ii) Other financial assets	6	2,01,880	1,99,920
	(e) Other non-current assets			
	2. Current Assets			
	(a) Financial assets			
	(i) Cash and cash equivalents	7	3,22,26,982	3,90,92,931
	(ii) Other financial assets		-	-
	(b) Other current assets	8	77,71,610	86,04,855
	Total Assets		16,81,08,244	18,18,34,028
II	EQUITY AND LIABILITIES			
	A EQUITY			
	(a) Equity share capital	9	50,00,000	50,00,000
	(b) Other equity	10	15,89,06,912	14,32,67,134
	B LIABILITIES			
	1. Non-Current Liabilities			
	(a) Financial liabilities			
	(i) Long term provisions	11	22,42,717	15,57,408
	(ii) Other financial liabilities		-	-
	(b) Other Non-current liabilities		-	-
	2. Current Liabilities			
	(a) Financial liabilities			
	(i) Trade payables	12	11,83,216	39,07,037
	(ii) Other financial liabilities		-	-
	(b) Other current liabilities	13	7,75,399	2,81,02,449
	Total Equity and Liabilities		16,81,08,244	18,18,34,028

The accompanying notes form an integral part of these financial statements

For and on behalf of Board of Directors

Smt. Upasana Konidela

Director

DIN: 02781278

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, 2023

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, 2023

(All amounts are in INR unless otherwise stated)

S.N	Particulars	Note No	For the year ended March 31, 2023	For the year ended March 31, 2022
	Income			
I	Donations Received	14	7,49,21,553	14,06,59,451
II	Other Income	15	14,09,587	10,87,145
	Total Revenue	(a)	7,63,31,140	14,17,46,596
	Expenses			
III	Utilization on Programmes	16	4,33,04,565	3,39,46,460
IV	Employee Benefit Expenses	17	33,95,717	31,46,528
V	Depreciation	2	99,37,330	66,15,220
VI	Other expenses	18	42,33,008	32,76,963
	Total Expenses	(b)	6,08,70,620	4,69,85,171
VII	Surplus/(Deficit) for the year	(a-b)	1,54,60,520	9,47,61,425
VIII	Other Comprehensive Income			
A	(i) Items that will not be reclassified to Income & Expenditure		1,79,258	4,10,800
	(ii) Income tax relating to items that will not be reclassified to Income & Expenditure			
B	(i) Items that will be reclassified to Income & Expenditure			
	(ii) Income tax relating to items that will be reclassified to Income & Expenditure			
	Total Other comprehensive income		1,79,258	4,10,800
IX	Total Comprehensive Income for the year		1,56,39,778	9,51,72,225
X	Surplus/Deficit carried forward - comprising of Income /(Expenditure) and Other Comprehensive Income for the year		15,80,26,912	14,23,87,134

The accompanying notes form an integral part of these financial statements

For and on behalf of Board of Directors

Smt. Upasana Konidela

Director

DIN: 02781278

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, 2023

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, 2023

(All amounts are in INR unless otherwise stated)

A. Equity Share Capital

Particulars	As at March 31, 2023		As at March 31, 2022	
	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	5,00,000	50,00,000	5,00,000	50,00,000

B. Other Equity**For the year ended March 31, 2022**


Particulars	Reserves and Surplus		Other Components of Equity	Total
	Retained Earnings	Capital Reserve	Remeasurement of Net Defined benefit Liability/ Asset	
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	9,47,61,425	-	-	9,47,61,425
Other Comprehensive Income for the Year	-	-	4,10,800	4,10,800
Balance as on 31.03.2022	14,15,15,472	8,80,000	8,71,662	14,32,67,134

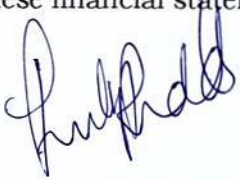
For the year ended March 31, 2023

Balance as on 01.04.2022	14,15,15,472	8,80,000	8,71,662	14,32,67,134
Surplus/(Deficit) for the Year	1,54,60,520	-	-	1,54,60,520
Other Comprehensive Income for the Year	-	-	1,79,258	1,79,258
Balance as on 31.03.2023	15,69,75,992	8,80,000	10,50,920	15,89,06,912

The accompanying notes form an integral part of these financial statements

For and on behalf of Board of Directors


Smt. Upasana Konidela
 Director
 DIN: 02781278


Smt. Preetha Reddy
 Director
 DIN: 00001871

as per our report of even date
for BASHA & NARASIMHAN
 Chartered Accountants
 Firm's Registration No. 006031S

Place : Chennai
 Date : April 29, 2023




M.C. Bagavath Singh
 Partner
 Membership No: 021803

TOTAL HEALTH

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

CIN: U85100TN2013NPL093963

Cash Flow Statement for the year ended March 31, 2023

(All amounts are in INR unless otherwise stated)

	Particulars	Year ended March 31, 2023	Year ended March 31, 2022
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Surplus/(Deficit) for the Year	1,56,39,778	9,51,72,225
	Adjustments for :		
	Depreciation	99,37,330	66,15,220
	Profit on sale of Assets	(84,921)	(2,10,209)
	Change in Working Capital :		
	Adjustments for (Increase)/Decrease in operating assets		
	Other current assets	8,33,245	(37,10,657)
	Trade receivables	-	19,338
	Inventories	-	-
	Adjustments for Increase/(Decrease) in operating liabilities		
	Trade payables	(27,23,821)	(1,13,44,406)
	Other current liabilities	(2,66,41,741)	2,69,15,643
	Cash used in operations	(30,40,130)	11,34,57,154
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant & equipment and Intangibles	(42,63,524)	(8,16,49,744)
	Sale proceeds from Fixed Assets	4,39,665	3,60,000
	Increase in non-current -financial asset	(1,960)	(22,075)
	Net cash flow from investing activities	(38,25,819)	(8,13,11,819)
C.	CASH FLOW FROM FINANCING ACTIVITIES	Nil	Nil
	Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(68,65,949)	3,21,45,335
	Cash and cash equivalents at the beginning of the year	3,90,92,931	69,47,596
	Cash and cash equivalents at the end of the year	3,22,26,982	3,90,92,931
		(68,65,949)	3,21,45,335

The accompanying notes form an integral part of these financial statements

For and on behalf of Board of Directors



Smt. Upasana Konidela
Director
DIN: 02781278


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, 2023

TOTAL HEALTH

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

U85100TN2013NPL093963

Notes forming part of the financial statements as at March 31, 2023

(All amounts are in INR unless otherwise stated)

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. PEOPLE

Health Care

a) *Mobile Clinics*

TH introduced a “Mobile Clinic” which caters to health care requirements inclusive of investigations to all the people in Thavanampalle and Irala 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 35 Gram Panchayats covering 176 habitations with a population of about thirty thousand plus.

Extended the Mobile Clinic services to Irala Mandal.



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 three clinics at Thavanampalle village, Y.S.Gate Irala and Amrabad can provide health care services for about eighty thousand population from 143 Villages/Pentas. Initiated Sunday clinics in Thavanampalle Satellite clinic to give more commitment to the community and availability of service.

Extended the Satellite Clinic services to Irala Mandal.

c) *Health Camps*

Conducted general health camps, outreach camps, gynaecological screening camps, eye screening and hearing screening camps to provide good health to the community people.

d) *Yoga*

Candidates from community, trained at SVYASA University, Bangalore started yoga classes for the community.

Yoga instructors of Aragonda in coordination with Arrjava Warriors increased the number of sessions in community yoga.

The community yoga has now expanded its operation in Krishnapatnam and Amrabad.

e) *Inaugurated Evening and Sunday Clinics at Thavanampalle*

Initiated Sunday and Evening clinics based on community request to give easy access and availability of services.

f) *AYUSH Wellness Clinic*

Total Health began the practice of Ayurveda in November 2015 in Aragonda as a pilot project. The aim was to recreate an interest and restore faith in traditional Indian systems of healing. The delivery mechanism was restructured, so people were more open to receiving it in a clinical setting. Along with outpatient treatment, therapies like panchakarma were also introduced.



g) Extended the Health Services at Krishnapatnam Port, Nellore, Adani Foundation

The programme was launched from April 7 to April 16, 2022. Total Health and Adani Foundation held the first health screening camp in Krishnapatnam. The 10-day mega health camp included general health screening and comprehensive cancer screening (Breast & Cervix). Six doctors from Apollo Hospitals and 2 doctors from Adani Medical Centre were in consultation. The locations selected for the camp were easily accessible local buildings such as government schools, community halls, the village sachivalayam, and Adani Medical Centres. Here, 10 counters were set up in a circuit. People could get registered, get their vitals noted, undergo checkups, avail themselves of medical consultations and get free medicines from the pharmacy. Apollo's Health Screening Bus also drove into town with facilities of ECG, Ultrasound and so on. The health camp saw a good attendance. Most of them were provided with necessary medication at the camp itself. In case further management of the condition was required, they were referred to Adani Medical Centres and other speciality hospitals. Up to 105 women got pap smears and mammograms to test for cancer, of which 34 tested positive. Up to 17 of them opted for treatment at the Indian Cancer Red Cross Society Hospital in Nellore, free of cost.

The core of the Apollo-Adani programme is comprehensive screening that segregates the population into risk buckets. It then uses a holistic health methodology to reduce the incidence of disease in high-risk categories. Total Health has already identified childhood immunization, maternal and infant mortality in a few villages as 'high priority' areas. The team, led by doctors, paramedics and Arrjava Warriors went to the Adani site and conducted capacity building on the same. This continues to be done monthly for different modules. The baseline survey has the Arrjava Warriors going door to door to collect health data of households: questions on NCD-related medical history, sanitation and drinking water resources available are asked. The Arrjava Warriors have so far covered about 12,000 families and found diabetes, hypertension, thyroid, and gastro to be the main issues. Besides data collection, the Arrjava Warriors raise awareness on the health treatments available and Government schemes that will make healthcare access easier for the financially vulnerable. The Arrjava Warriors have also been trained in yoga, as part of the preventive health programme to inculcate a life, oriented towards movement and meditation. Yoga helps to reduce the incidence of NCDs and manage it better, which is one of the collaboration's primary goals. Each Arrjava Warrior takes 2 classes in a week in an assigned community spot in a village.

Health – Nutrition

a) Geriatric Nutrition Centres

The main objective of the geriatric nutrition centres is to improve the quality of life of seniors who are unable to support themselves and have no family support. They are offered hot meals six days a week. Consistent access to nutrition helps tackle physiological changes that occur with age, so disease and disability are prevented. Not only this, when the elderly come together for their meal, they experience a sense of community and a feeling of being cared for by those who serve them from the village. A new geriatric nutrition centre was set up in Amrabad.



b) Central Kitchen

To provide healthy and hygienic food to elderly people and working women group, a Central Kitchen was built at Total Health Complex, Aragonda.

c) Nutrition Garden (NG)-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 anaemic. NG Produces mix of leafy vegetables, creepers, roots and tubers, fruits, medicinal plants, etc. throughout the year.

d) 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.

e) 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.

f) TB Mukht Bharat

Total Health adopted many patients and provided nutrition kits.

Health - WASH

Our aim with this programme is on three levels: providing access to clean drinking water; providing the tools needed to maintain a hygienic environment; and spreading awareness on healthy habits around cleanliness.



a) Rapid Sand Filters

In Aragonda, Total Health established 14 potable drinking water plants (initially RO and currently Rapid Sand Filtration plants) in conjunction with the Gram Panchayats, to service individual households. While Total Health ensures regular maintenance of the equipment, the units are managed by the community as a business. In Amrabad, water scarcity is tackled by helping forest dwellers conserve water through various measures. Water purification tablets are also distributed within the pentas.

b) Sanitation Program

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.

c) Arogya Rakshak Project

This is a platform in conjunction with Dettol's Reckitt, for school children, teachers, and health workers in Chittoor to be on the same platform. So far many schools, almost all government-run, have been on-boarded, across 6 mandals. Hygiene corners have been established with children taught about handwashing and menstruation in a play way method and awareness drives conducted. Trainers are locally employed, and liaise with the schools, the government, Reckitt, and Total Health.

India's first Hygiene Play Park set up; hygiene education taken to many schools to reduce absenteeism; teacher training initiated

Organised children's first hygiene parliament by Arogya Rakshak team in Chittoor with a good number of students from Government schools.

Provided awareness sessions on menstrual health and hygiene and distributed reusable sanitary napkins to many school children and Chenchus.

Performed customised "Chakka Bhajana song in schools for many students in Chittoor to help them understand the importance of hygiene, and distributed hygiene buddy kits to the students.

Livelihood

a) Vocational Training - Economic Development (Candle Making, Jute and Apparel)

Unemployed rural women can upskill themselves and generate income through Total Health's tailoring programme. It comprises courses designed in making apparel and jute products. The Aragonda centre, established in 2014, has all the required infrastructure facilities with the latest machinery. Since its inception, more number of women have undergone training. In Amrabad, 120 women have found employment at the jute packaging workshop and other livelihood.



b) Air-Conditioning & Refrigeration Course

The use of refrigerators and air-conditioners is permeating the lifestyles of rural and semi-urban communities. Here, there is a large gap between the demand and supply of skilled people who can take up servicing and repair of these devices. Recognizing this need, Total Health started the R&AC training centre in Aragonda for men between 17 and 30 years in 2018. The three-month curriculum is in collaboration with Blue Star Ltd, which has provided state-of-the-art training models.

Current batch under OJT and remaining trained got placed in Blue Star company.

Community Engagement

Alongside medical treatment, we acknowledge that lifestyle changes and healthful behaviour are equally important. They put those with non-communicable diseases (NCDs) and those at risk for disease on the road to better health. Keeping this in mind, Total Health brings people together to foster a sense of community and healthful shared experiences. Total Health has also invested in both sports infrastructure and events in Aragonda and Amrabad.

a) Health Education and Awareness

As part of clinical services, team will work on health education and awareness programs to educate the community. To create awareness in health and lifestyle, Total Health services team will reach the community door steps and will provide the education and awareness in Thavanampalle Mandal, Irala, Krishnapatnam etc.,

b) Mobilization

To create awareness on health issues and to increase Total Health service touchpoints team will reach the community door steps to motivate the community. More number of people were reached via the mobilization teams across locations to engage in health awareness activities.

c) Celebrations of International Yoga Day

Every year Total Health would celebrate the International Yoga Day. For this event, Total Health would invite the yoga beneficiaries and community from Thavanampalle Mandal and would observe the theme of the year.

d) Har Ghar Tiranga

On Independence Day, Total Health distributed flags made in our skill centres to many households in the community under Har Ghar Tiranga.



e) Volunteering Program

Total Health started its volunteering programme in Amrabad and Aragonda in August'22, exposing 50 plus volunteers to rural living.

f) 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.

g) Community Hall & Playground

An inhabitant of Aragonda village gave four acres of land to the TH for establishing playground facilities to the people of Thavanamapalle Mandal. Accordingly, a community hall, stadium, gymnasium and meditation centre were constructed on the said land.

II. PLANET

Total Health now works through the lens of the health of both people and planet.

Skilling centres have been rebranded Green Skilling Workshops with the Govt of India definition of providing “jobs that protect ecosystems and biodiversity, reduce energy, and minimize waste and pollution.”

Renewed stress on sourcing and eating local, by examining the diets at the geriatric nutrition centres and ensuring nutrition diversity; also distributed seeds for kitchen gardens to enable food security and safety.

III. PARTNERSHIPS

Signed an agreement with McKinsey Health Institute to construct a playbook for the Total Health model.

Signed an agreement with Apollo Institute of Medical Sciences and Research, Chittoor, to strengthen community health work with medical students and doctors.

Applied to ICMR for a research project along with Apollo College of Nursing, Chittoor.

Joined hands with the Govt of Andhra Pradesh to distribute nutrition kits for the on-treatment TB patients.



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.
- b) Voluntary contributions received during the year are towards the objectives of the Company.

b. Taxation

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

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 31st March 2023.



TOTAL HEALTH

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

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Notes forming part of Financial Statements as at March 31, 2023

(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.



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Notes forming part of Financial Statements as at March 31, 2023

(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
As at 01.04 2021	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)
As at 31.03.2022	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
Additions during the year	-	8,24,603	-	1,60,36,033	24,949	1,99,978	34,18,594	2,05,04,157
Disposals/Deletions during the year	-	-	-	-	-	(95,210)	(10,72,053)	(11,67,263)
As at 31.03.2023	12,88,869	5,20,76,836	63,67,804	8,03,39,748	28,81,717	73,29,668	90,69,544	15,93,54,186

Accumulated Depreciation and Amortization

Particulars	Land	Buildings and Structures	Plant and Machinery	Medical Equipments	Furniture and Fixtures	Office Equipments	Vehicles	Total
As at 01.04 2021	-	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	7,03,766	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)
As at 31.03.2022	-	80,48,312	22,09,256	24,11,168	15,69,531	44,00,949	37,88,992	2,24,28,208
Depreciation Expense for the year	-	18,54,415	6,42,784	55,50,910	2,12,861	6,63,869	9,78,157	99,02,996
Disposals/Deletions during the year	-	-	-	-	-	(30,545)	(7,81,974)	(8,12,519)
As at 31.03.2023	-	99,02,727	28,52,040	79,62,078	17,82,392	50,34,273	39,85,175	3,15,18,685
Carrying amount as at March 31, 2023	12,88,869	4,21,74,109	35,15,764	7,23,77,670	10,99,325	22,95,395	50,84,369	12,78,35,501
Carrying amount as at March 31, 2022	12,88,869	4,32,03,921	41,58,548	6,18,92,547	12,87,237	28,23,951	29,34,011	11,75,89,084

Office Equipment includes Computers



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Notes forming part of Financial Statements as at March 31, 2023

(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 March 31, 2023	As at March 31, 2022
Vinayaka temple	-	2,04,600
Medical equipment under installation	-	1,60,36,033
Sports Play Ground	-	-
Total	-	1,62,40,633

Capital Work in Progress aging analysis for the year ended March 31, 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
Total	1,60,66,033	-	1,74,600	1,62,40,633

4. Intangible Assets**Accounting Policy**

Intangible assets are stated at cost less accumulated amortization and 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
As at 01.04 2021	5,50,377	5,50,377
Additions during the year	98,825	98,825
Disposals/Deletions during the year	-	-
As at 31.03.2022	6,49,202	6,49,202
Additions during the year	-	-
Disposals/Deletions during the year	-	-
As at 31.03.2023	6,49,202	6,49,202

Accumulated Depreciation and Amortization

Particulars	Software & Website	Total
As at 01.04 2021	5,19,493	5,19,493
Depreciation Expense for the year	23,104	23,104
Disposals/Deletions during the year	-	-
As at 31.03.2022	5,42,597	5,42,597
Depreciation Expense for the year	34,334	34,334
Disposals/Deletions during the year	-	-
As at 31.03.2023	5,76,931	5,76,931
Carrying amount as at March 31, 2023	72,271	72,271
Carrying amount as at March 31, 2022	1,06,605	1,06,605



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Notes forming part of Financial Statements as at March 31, 2023

(All amounts are in INR unless otherwise stated)

5. Trade Receivables

Particulars	As at March 31, 2023	As at March 31, 2022
Trade receivables		
Unsecured, considered good	-	-
Doubtful	-	-
Allowance for doubtful debts (expected credit loss)	-	-
Total	-	-

6. Other Financial Assets

Particulars	As at March 31, 2023	As at March 31, 2022
Security deposits	1,81,880	1,79,920
Other deposits	20,000	20,000
Total	2,01,880	1,99,920

7. Cash & Cash Equivalents

Particulars	As at March 31, 2023	As at March 31, 2022
Cash in hand	4,07,375	89,009
Bank Balances		
Balances with scheduled bank	49,71,392	69,01,049
Deposit for bank guarantee	93,809	89,703
Fixed deposits with scheduled bank	2,67,54,406	3,20,13,170
Total	3,22,26,982	3,90,92,931

8. Other Current Assets

Particulars	As at March 31, 2023	As at March 31, 2022
TCS receivable	-	44,020
TDS receivables	1,30,247	86,268
Balance with GST authorities	37,206	-
Capital advance	67,30,000	29,03,019
Advance to others	-	55,23,835
Prepaid Insurance	7,43,152	-
Interest receivable on FD	1,31,005	47,713
Total	77,71,610	86,04,855



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Notes forming part of Financial Statements as at March 31, 2023

(All amounts are in INR unless otherwise stated)

9. Equity Share Capital

Ordinary shares are classified as equity share capital

Particulars	As at March 31, 2023		As at March 31, 2022	
	Number of shares	Amount Rs.	Number of shares	Amount Rs.
(a) Authorised				
5,00,000 Equity Shares of Rs. 10 each	5,00,000	50,00,000	5,00,000	50,00,000
(b) Issued, subscribed and fully paid up				
5,00,000 Equity Shares of Rs. 10 each	5,00,000	50,00,000	5,00,000	50,00,000
Total	5,00,000	50,00,000	5,00,000	50,00,000

Shareholding Pattern as on March 31, 2023

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%
Total	5,00,000	100%

10. Other Equity

Particulars	Reserves and Surplus		Other items of Other Comprehensive Income***	Total
	Retained Earnings*	Capital Reserve**		
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	9,47,61,425	-	-	9,47,61,425
Remeasurement of Retirement benefits			4,10,800	4,10,800
Balance as on 31.03.2022	14,15,15,472	8,80,000	8,71,662	14,32,67,134
Balance as on 01.04.2022	14,15,15,472	8,80,000	8,71,662	14,32,67,134
Surplus/(deficit) for the year	1,54,60,520	-	-	1,54,60,520
Remeasurement of Retirement benefits	-	-	1,79,258	1,79,258
Balance as on 31.03.2023	15,69,75,992	8,80,000	10,50,920	15,89,06,912

*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.



TOTAL HEALTH

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Notes forming part of Financial Statements as at March 31, 2023

(All amounts are in INR unless otherwise stated)

11. Long Term Provisions

Particulars	As at March 31, 2023	As at March 31, 2022
Gratuity payable	18,14,568	11,50,859
Leave encashment payable	4,28,149	4,06,549
Total	22,42,717	15,57,408

12. Trade Payables

Particulars	As at March 31, 2023	As at March 31, 2022
Trade payables	11,83,216	39,07,037
Total	11,83,216	39,07,037

Trade Payables Aging Schedule as on March 31, 2023

Particulars	Period	Total
	Less than 1 Year	
Outstanding dues to MSME	-	-
Outstanding dues to Others	11,83,216	11,83,216
Total	11,83,216	11,83,216

Trade Payables Aging Schedule as on March 31, 2022

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

13. Other Current Liabilities

Particulars	As at March 31, 2023	As at March 31, 2022
Liability for expenses	3,87,337	2,77,43,587
Short term provision for gratuity	46,418	51,652
Short term provision for leave encashment	17,076	34,886
Statutory remittances	3,24,568	2,72,324
Total	7,75,399	2,81,02,449



TOTAL HEALTH

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Notes forming part of Financial Statements for the year ended March 31, 2023

(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, 2023 #	For the year ended March 31, 2022
Donations in foreign currency	-	3,83,38,824
Donations from domestic institutions	7,49,21,553	10,05,85,626
Donations from domestic individuals	-	17,35,001
Total	7,49,21,553	14,06,59,451

Out of the donations received during the year, an amount of Rs. 170 Lakhs being Un-utilized amount has been deposited in a separate Unspent Bank account as per CSR guidelines.

15. Other Income**Accounting Policy**

Other income consists of interest on fixed deposit and other miscellaneous receipts

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Interest on fixed deposit	12,85,454	8,76,936
Interest on IT refund	39,212	-
Profit on sale of assets	84,921	2,10,209
Total	14,09,587	10,87,145

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, 2023	For the year ended March 31, 2022
Program expenses*	4,33,04,565	3,39,46,460
Total	4,33,04,565	3,39,46,460

*Program expenses represent expenses incurred on various programs and activities in providing a holistic healthcare for the community.



TOTAL HEALTH

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Notes forming part of Financial Statements for the year ended March 31, 2023

(All amounts are in INR unless otherwise stated)

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.

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.

Employee benefit expenses are given below

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Salaries & wages	10,27,154	15,16,492
Bonus	59,423	1,10,713
Contribution to ESI	20,131	20,730
Contribution to EPF	72,230	1,94,521
Staff welfare expenses	13,91,748	6,06,700
Leave encashment	1,92,484	2,18,266
Gratuity	6,32,547	4,79,106
Total	33,95,717	31,46,528

During FY 2021-22, Gratuity expenses includes gratuity of Rs. 77,573/- settled to 2 employees who left the Company and Current year NIL.

18. Other Expenses

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Administrative Expenses		
Audit fees	3,54,000	3,54,000
Award registration charges	-	11,800
Bank charges	12,481	9,856
Electricity charges	2,45,655	1,83,727
Fuel charges	5,78,392	5,50,882
Insurance	62,463	1,22,764
Maintenance expenses	13,36,098	7,94,794
Miscellaneous expenses	53,302	37,799
Postage and telephone charges	38,437	71,549
Printing & stationary	66,328	1,87,529
Professional charges	2,46,025	2,44,785
Guest Rooms Expenses	2,64,891	77,682
Rates & taxes	2,10,413	3,40,266
Software & website maintenance	1,35,614	91,259
Travelling & conveyance	6,28,909	1,98,271
Total	42,33,008	32,76,963



TOTAL HEALTH

U85100TN2013NPLO93963

Notes forming part of Financial Statements for the year ended March 31, 2023

(All amounts are in INR unless otherwise stated)

19. Additional Information

(a) Auditor's Remuneration

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Statutory audit fees	3,54,000	3,54,000
Other Services (Limited Review)	1,18,000	1,18,000
Total	4,72,000	4,72,000

Remuneration includes 18% GST

(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	For the year ended March 31, 2023
Entity exercising significant influence on the Company	Apollo Hospitals Enterprise Limited
Key management personnel	Dr.Prathap C Reddy - Chairman Smt.Sucharitha Reddy - Director Smt.Preetha Reddy - Director Smt.Upasna Konidela - Director Smt.Anneysa Ghosh - CEO (Appointed w.e.f 04.04.2022)
Enterprises over which key managerial personnel and their relatives are able to exercise significant influence/ control/ joint control.	Apollo Hospitals Enterprise Limited Lifetime Wellness Rx International Limited Family Health Plan Insurance TPA Limited Apollo HealthCo Limited Samudra Healthcare Enterprises Limited Apollo Home Healthcare Limited Apollo Rajashree Hospital Pvt Ltd Apollo Health & Lifestyle Limited Apollo Sindoori Hotels Limited



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 April 01, 2022	For the year ended March 31, 2023	Closing Balance as at March 31, 2023
Reimbursement of Expenses	Apollo Hospitals Enterprise Ltd-Chennai	-	(30,81,908)	-
Lab charges	Apollo Hospitals Enterprise Ltd-Arנגonda	(2,958)	(34,413)	-
Purchase of vaccines	Apollo Hospitals Enterprise Ltd-Karaikudi	(12,49,300)	-	-
Purchase of vaccines	Apollo Hospitals Enterprise Ltd-Karur	(16,250)	-	-
Purchase of vaccines	Apollo Hospitals Enterprise Ltd-Madurai	(9,72,400)	-	-
Purchase of vaccines	Apollo Hospitals Enterprise Ltd-Trichy	(6,96,800)	-	-
Purchase of medicines and vaccines	Apollo Hospitals Enterprise Ltd-Arנגonda	(1,30,816)	(20,06,900)	(3,27,130)
Donations received	Apollo Hospitals Enterprise Limited	-	(4,03,00,000)	-
Donations received	Apollo HealthCo Limited	-	(60,00,000)	-
Donations received	Family Health Plan Insurance TPA Limited	-	(48,00,000)	-
Donations received	Samudra Healthcare Enterprises Limited	-	(12,17,000)	-
Donations received	Apollo Home Healthcare Limited	-	(3,50,000)	-
Donations received	Apollo Rajashree Hospitals Pvt Ltd	-	(10,00,000)	-
Donations received	Apollo Health & Lifestyle Limited	-	(3,40,191)	-
Salary to Chief Executive Officer	Smt.Anneya Ghosh	-	42,84,000	-

(d) Ratio Analysis

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

Particulars	Numerator	Denominator	March 31, 2023	March 31, 2022	Variance
Current Ratio	Current assets	Current liabilities	20.42	1.49	1270.49%
Trade payables turnover ratio	Purchases of services and other expenses	Average trade payable	18.68	9.53	96.05%
Net Capital Turnover Ratio	Revenue	Working capital	2.01	9.04	-77.79%

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

The accompanying notes form an integral part of these financial statements
For and on behalf of Board of Directors

Smt. Upasana Konidela
Director
DIN: 02781278

Smt. Preetha Reddy
Director
DIN: 00001871

as per our report of even date
for **BASHA & NARASIMHAN**
Chartered Accountants
Firm's Registration No. 006031S



[Signature]
M.C. Bagavath Singh
Partner
Membership No: 021803