

TOTAL HEALTH

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

Balance Sheet as at : 31st March 2017

Sl No.	Particulars	Note No.	As at 31 March 2017 Rs.	As at 31 March 2016 Rs.
I	EQUITY AND LAIBILITIES			
1	ShareHolders' Funds			
	(a) Share Capital	3	50,00,000	50,00,000
	(b) Reserves and Surplus	4	347,96,122	236,09,906
2	Non- Current Liabilities			
	(a) Other long-term liabilities	5	-	1,09,520
3	Current Liabilities			
	(a) Other Current liabilities	6	23,33,031	21,859
	(b) Short-term Provisions	7	19,58,479	3,43,935
	Total		440,87,631	290,85,220
II	ASSETS			
4	Non-current Assets			
	(a) Fixed Assets	8		
	(i) Tangible assets		89,18,006	47,01,863
	(ii) Intangible assets		2,42,946	3,70,980
	(iii) Capital work in progress		285,28,433	60,14,874
	(b) Other non-current assets	9	59,525	43,525
5	Current Assets			
	(a) Cash and cash equivalants	10	40,87,909	177,87,274
	(b) Short- term loans and advances	11	22,50,812	1,66,704
	Total		440,87,631	290,85,220

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

as per our report of even date

for **P.GOPAL & ASSOCIATES**

Chartered Accountants

Firm Registration No. 009585

Director

Director

Place : Chennai

Date : 20-05-2017



M.C.Bagavath Singh

Partner

Membership No: 21803

TOTAL HEALTH

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

Statement of Income & Expenditure for the Year Ended 31st March 2017

Sl. No	Particulars	Note No.	As At 31st Mar'17		As At 31st Mar'16	
			Rs.	Rs.	Rs.	Rs.
	Income					
	Donations Received	12	265,19,000		83,40,000	
II	Other Income	13	34,87,759		18,02,933	
III	Total Revenue			300,06,759		101,42,933
IV	Expenses					
	Depreciation and amortization expenses	8	11,31,535		6,77,459	
	Utilization on Programmes and Activities	14	120,57,991		82,96,997	
	Other expenses	15	56,31,018		34,67,338	
	Total Expenses			188,20,545		124,41,794
V	Surplus/ (Deficit) for the period			111,86,215		-22,98,861
VI	Surplus/ (Deficit) carried forward			339,16,121		227,29,906

For and on behalf of Board of Directors
of TOTAL HEALTH

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

Chartered Accountants

Firm Registration No. 009585

Director

Director

Place : Chennai

Date : 20-05-2017



M.C. Bagavath Singh
Partner

Membership No: 21803

TOTAL HEALTH

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

Cash Flow Statement for the year ended 31st March 2017

	Particulars	As at 31 Mar' 2017	As at 31 Mar' 2016
		Rs.	Rs.
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Surplus/(Deficit) for the Year	111,86,215	-22,98,861
	Adjustments For:-		
	Depreciation	11,31,535	6,77,459
	Change in Working Capital:-		
	Adjustments for (Increase)/Decrease in operating assets		
	Short term loans and advances	-20,84,108	3,03,345
	Adjustments for Increase/(Decrease) in operating liabilities		
	Other Current Liabilities	23,11,172	-10,753
	Short term provisions	16,14,544	-10,296
	Other long-term liabilities	-1,09,520	
	Cash used in Operations	140,49,838	-13,39,106
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-277,33,203	-69,21,921
	Increase in Non-current Asset	-16,000	-17,000
	Net Cash flow from investing activities	-277,49,203	-69,38,921
C.	CASH FLOW FROM FINANCING ACTIVITIES	Nil	Nil
	Net decrease in cash and cash equivalents (A+B+C)	-136,99,365	-82,78,028
	Cash and cash equivalents at the beginning of the year	177,87,274	260,65,302
	Cash and cash equivalents at the end of the year	40,87,909	177,87,274
		-136,99,365	-82,78,028

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

Director

Director

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

Chartered Accountants

Firm Registration No. 009585



M.C.Bagavath Singh

Partner

Membership No: 21803

Place : Chennai

Date : 20-05-2017

Name of the Company : Total Health
(A Company Licensed under Section 8 of the Companies Act, 2013)

Notes forming part of the financial statements for the year ended 31 March 2017

3. Share capital

Particulars	As at 31 Mar' 2017		As at 31 Mar' 2016	
	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

Notes:

(a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh Issue	Buy Back	Closing Balance
Equity shares				
Year ended 31 March 2017				
- Number of shares	5,00,000	-	-	5,00,000
- Amount in Rs.	50,00,000	-	-	50,00,000
Year ended 31 March 2016				
- Number of shares	5,00,000	-	-	5,00,000
- Amount in Rs.	50,00,000	-	-	50,00,000

(b) Terms/Rights Attached to Equity Shares:

If upon a winding up or dissolution of the Company, there remains, after the satisfaction of all debts and liabilities, any property whatsoever the same shall not be disbursed amongst the members of the company but same shall be given or transferred to such other Company having objects similar to the objects of this company having registered under the Income-Tax Act, 1961, as charitable institution under Section 11/12 A (a) of the Income Tax Act, 1961 and approval under 80 G of the Income -Tax Act, 1961, to be determined by the members of the company at or before the time of dissolution or in default thereof; by the High Court of jurisdiction that has or may acquire jurisdiction in the matter.

(c) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 Mar' 2017		As at 31 Mar' 2016	
	Number of shares held	% holding	Number of shares held	% holding
Equity shares				
Apollo Hospitals Enterprise Limited and it's Nominees	500000	100	500000	100

4. Reserves & Surplus

	31 Mar'17	31 Mar'16
	Rs.	Rs.
(a) Capital Reserve on account of land received as donation capitalised	8,80,000	8,80,000
(b) Surplus		
Excess of expenditure over income for the year ended 31.03.2014	-12,73,382	-12,73,382
Excess of income over expenditure for the year ended 31.03.2015	263,02,150	263,02,150
Excess of expenditure over income for the year ended 31.03.2016	-22,98,861	-22,98,862
Excess of income over expenditure for the year ended 31.03.2017	111,86,215	
	339,16,122	227,29,906
Total	347,96,122	236,09,906

5. Other Non Current liabilities

Name of Party	As at 31 Mar' 2017 Rs	As at 31 Mar' 2016 Rs
Apollo Hospitals Enterprise Ltd, Chennai	-	1,09,520
Total	-	1,09,520

6. Other Current Liabilities

Name of Party	As at 31 Mar' 2017 Rs	As at 31 Mar' 2016 Rs
Apollo Hospitals Enterprise Limited, Hyderabad	14,500	14,500
Apollo Hospitals Enterprise Limited, Aragonda	-	3,502
Apollo Pharmacy - Aragonda	3,85,877	-
Arora Sewing Machine Company	1,52,355	-
Alayem Optical Centre	45,000	-
Varasidhi Vinayaka Security Services	5,849	543
Vishnu Aqua Sysyems	2,750	2,750
Auctus Networks(web site)	-	252
Retention money	13,65,123	-
Dr.Hasini	944	-
Sri Sai Enterprises	9,870	-
P-Square Designs	1,80,906	-
XESOT Technologies Pvt Ltd	1,26,000	-
Jothi Cabs	43,855	-
Ganesh Car Pvt. Ltd	-	192
M.K.Associates	-	120
Total	23,33,031	21,859

7. Short-term Provisions

Particulars	As at 31 Mar' 2017 Rs	As at 31 Mar' 2016 Rs
Liability for Expenses	1,53,400	49,527
Laibilities for Assets	1,630	-
Statutory Remittances	4,88,616	86,425
Salaries payable	5,47,860	-
Audit fees payable	1,05,000	80,875
Professinal charges payable	5,38,725	1,25,400
Rent Payable	16,500	-
Out Standing Liability	10,171	-
Expenses Reimbursable	96,577	1,708
Total	19,58,479	3,43,935

8. FIXED ASSETS

Sl.No.	Particulars	Gross Block			Depreciation Block			Net Block		
		As at 01.04.2016 Rs.	Additions Rs.	Deletions Rs.	As at 31.03.2017 Rs.	As at 01.04.2016 Rs.	For the Year Rs.	Deductio ns Rs.	As at 31.03.2017 Rs.	As at 31.03.2016 Rs.
i)	<u>Tangible Assets</u>									
1	Land	11,11,529	-	-	11,11,529	-	-	-	11,11,529	11,11,529
2	Computers & Laptops	4,21,755	9,09,528	-	13,31,283	1,85,226	2,95,339	-	8,50,718	2,36,529
3	Sewing Machines	2,72,491	3,01,805	-	5,74,296	17,111	19,817	-	5,37,368	2,55,380
4	Air Conditioners & Refrigerators	1,53,089	19,700	-	1,72,789	8,237	10,619	-	1,53,933	1,44,852
5	Mobiles & Tabs	64,400	74,127	-	1,38,527	26,515	26,620	-	85,392	37,885
6	Furniture & Fixtures	4,39,035	1,01,405	-	5,40,440	1,02,154	50,674	-	3,87,612	3,36,881
7	Lab Equipments	1,05,710	1,34,878	-	2,40,588	9,520	17,423	-	2,13,646	96,190
8	Medical Equipments	1,95,822	37,890	-	2,33,712	9,365	30,172	-	1,94,175	1,86,457
9	Office Equipments	1,49,601	6,40,504	-	7,90,105	44,864	49,734	-	6,95,507	1,04,736
10	Ambulance	16,49,733	18,27,855	-	34,77,588	3,05,936	2,67,862	-	29,03,790	13,43,797
11	Motor Car	9,88,675	10,72,053	-	20,60,728	2,25,482	2,20,645	-	16,14,600	7,63,193
12	Satellite Clinic	90,968	-	-	90,968	6,535	8,642	-	75,791	84,433
13	Borewell	-	96,540	-	96,540	-	2,764	-	93,776	-
14	Water Tank	-	3,360	-	3,360	-	3,192	-	168	-
	Total	56,42,808	52,19,645	-	108,62,453	9,40,945	10,03,501	-	89,18,006	47,01,863
ii)	<u>Intangible Assets</u>									
1	Software	5,12,136	-	-	5,12,136	1,41,156	1,28,034	-	2,42,946	3,70,980
	Total	5,12,136	-	-	5,12,136	1,41,156	1,28,034	-	2,42,946	3,70,980
iii)	<u>Capital Work In Progress</u>									
1	Construction of Meditation Hall, Admin & Accomodation Blocks	27,38,370	76,21,997	-	103,60,367	-	-	-	103,60,367	27,38,370
2	Construction of Community Hall	26,64,704	3,59,643	-	30,24,347	-	-	-	30,24,347	26,64,704
3	Dual Desks for Schools	6,11,800	-	6,11,800	-	-	-	-	-	6,11,800
4	Land Development Cost	-	1,77,340	-	1,77,340	-	-	-	1,77,340	-
5	Construction of Training Centre	-	44,12,697	-	44,12,697	-	-	-	44,12,697	-
6	Construction of Training Centre Compound Wall	-	36,45,428	-	36,45,428	-	-	-	36,45,428	-
7	Admin Block Finishing Work	-	69,08,254	-	69,08,254	-	-	-	69,08,254	-
	Total	60,14,874	231,25,359	6,11,800	285,28,433	-	-	-	285,28,433	60,14,874
	Grand Total	121,69,818	283,45,004	6,11,800	399,03,022	10,82,101	11,31,535	-	376,89,385	110,87,717
	Previous year	52,47,897	69,80,969	59,048	121,69,818	4,04,642	6,77,459	-	110,87,717	48,43,255

Name of the Company : TOTAL HEALTH

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

9. Other Non- Current Asset

Particulars	As at 31 Mar'17 Rs	As at 31 Mar'16 Rs
Electricity deposit	17,800	1,800
Rent Deposit	13,500	13,500
Telephone deposit	1,925	1,925
NSC Bond	500	500
Gas cylinder deposit	3,400	3,400
Contribution receivable from Gram Panchayat	22,400	22,400
Total	59,525	43,525

10. Cash and Cash Equivalents

Particulars	As at 31 Mar'17 Rs	As at 31 Mar'16 Rs
Cash in Hand	1,86,191	1,35,042
Bank Balnces		
Fixed Deposit with Canara Bank	-	80,19,499
Current Accounts:		
Canara Bank - A/c No - 0941201997522	37,77,473	81,29,525
Canara Bank - A/c No - 0941214000006	1,24,245	15,03,208
Total	40,87,909	177,87,274

11. Short-term Loans and Advances

Name of Party	As at 31 Mar'17 Rs	As at 31 Mar'16 Rs
Amount receivable for supply of Items	7,58,861	-
Mobilization advance- Innovative Builders	9,76,597	-
Interest receivable from Canara Bank on fixed deposit	-	53,143
TDS receivable	31,340	63,466
Amounts receivable from Creditors	-	95
Advance for assets	1,00,000	50,000
Staff advance	228	-
Apollo Hospitals Enterprise Limited, Aragonda	1,69,405	-
Innovative Builders	2,14,381	-
Total	22,50,812	1,66,704

12. Donation Received

Received from	For the year ended 31 Mar' 17 Rs.	For the year ended 31 Mar' 16 Rs.
Apollo Hospitals Enterprise Ltd	245,19,000	83,40,000
Maquet Medical India	20,00,000	-
Total	265,19,000	83,40,000

13. Other Income

Particulars	For the year ended 31 Mar' 17 Rs.	For the year ended 31 Mar' 16 Rs.
Interest from fixed deposit with Canara Bank	2,28,145	5,04,704
Interest on IT refund	980	-
Miscellaneous Income	1,107	-
Dustbins Distribution	29,640	19,440
Ayush Wing	2,53,462	1,80,395
Ayush Wing Swarna Prashana	2,01,400	-
Family Cards Distribution	1,200	13,328
GAPIO Eye Sreening Camp	28,100	2,000
Geriatric Nutrition Centre	1,500	-
Health Camp	1,260	14,860
Jute Training	72,652	-
Mobile Clinic I	4,54,378	4,60,085
Mobile Clinic II	35,489	-
NCD	2,21,647	1,00,493
Pregnant & Lactating Mothers' Nutrition Centre	325	1,500
Satellite Clinic I	3,26,809	3,49,628
Satellite Clinic II	1,55,051	-
Rural Sports Meet	1,800	5,050
Weekly Clinic I	3,112	-
Income from Jute training program	14,28,550	89,570
Green Sapling	-	2,000
Water Can Distribution	-	8,200
RO Water Plant	41,152	51,680
Total	34,87,759	18,02,933

14. Utilization on Programmes and Activities

Particulars	For the half year ended 31 Mar'17 Rs.	For the year ended 31 Mar'16 Rs.
a) Programmes and Activities:-*		
Ayush Wing Expenses	11,30,567	6,23,542
Dustbin Distribution Program	-	2,16,730
First Aid Training	2,250	-
GAPIO Eye Screening Camp	1,99,245	2,13,477
Health Care Services	-	38,861
Health Screening Program	20,519	61,650
Household Survey	4,82,653	1,80,115
Jute Training Program	18,66,434	3,62,788
Kitchen Garden Program	15,363	8,582
Mega Health Camp	16,100	8,149
Meditation Centre	3,500	-
Mobile Health Clinic-1 Expenses	38,79,568	19,90,205
Mobile Health Clinic-2 Expenses	47,963	-
Multi Skill Development Care	7,94,000	2,87,880
NCD Program	56,892	1,23,417
Nursery-Plant Sapling Program	1,63,812	-
Geriatric Nutrition Centre	2,62,670	-
Nutrition Center for Pregnant & Lactating Mothers	4,07,527	2,89,948
R.O.Water Plant Expenses	84,612	14,964
Rural Sports Meet Expenses	2,48,355	1,44,683
Sanitation Program	7,08,610	7,18,346
Satellite Clinic-1 Expenses	6,44,904	4,69,568
Satellite Clinic-2 Expenses	86,773	-
School Health Camp Expenses	17,090	3,647
Tailoring Course Expenses	28,318	86,881
Yoga Class Program Expenses	2,73,816	84,062
Total	114,41,541	59,27,495
b) Items Donated :- #		
R.O Water Plant to Aragonda Gram Panchayat	-	2,96,735
R.O.Water plant donated to Sarakallu Village	-	2,75,000
Street lights to Aragonda Gram Panchayat	-	9,54,713
Dual Desks for Aragonda Govt High School	6,16,450	5,49,300
Schools Toilets Construction	-	2,93,754
Total	6,16,450	23,69,502
Grand Total	120,57,991	82,96,997

* Donations received and Interest on fixed deposit earned were utilized for various programmes and activities for the welfare of the villagers.

In FY 2016-17

113 Nos of Dual desk with back rest and book shelf were made and donated to Govt. High Schools at Aragonda Village

15. Other Expenses

Particulars	For the year ended 31 Mar'17 Rs.	For the year ended 31 Mar'16 Rs.
Administrative Expenses**		
Insurance-Office Car	19,747	10,832
Total Health Summit Expenses	7,31,580	5,40,260
Bank Charges	12,682	8,478
Electricity Charges	3,63,453	17,633
Food Expenses	23,299	-
Software & Website Maintenance	10,83,000	5,40,000
Printing & Stationary	80,656	12,676
Security Charges	70,126	73,055
Audit Fees	1,15,000	87,105
Rent	1,34,000	1,20,000
Professional Charges	6,59,125	1,45,581
Postage and Telephone charges	75,198	57,721
Travelling & Conveyance	2,56,810	1,95,444
Honorarium & Allowance	9,50,496	3,63,100
Miscellaneous Expenses	1,17,250	76,289
Maintenance Expenses	5,94,927	3,27,974
Advertisements	8,000	6,54,320
Meetings, Seminars & Conferences Expenses	4,373	1,86,825
Rates & Taxes	4,575	3,000
Staff Welfare & Refreshments	68,024	47,045
Company's Contribution to ESI	61,869	-
Company's Contribution to EPF	97,457	-
PF Administrative Charges	99,371	-
Total	56,31,018	34,67,338

** Administrative Expenses pertained to general administration for the Company as a whole.

16. Additional Information

(a) Payment to Auditor

Particulars	For the year ended 31 Mar'17 Rs.	For the year ended 31 Mar'16 Rs.
Statutory Audit Fees	1,15,000	85,875
Total	1,15,000	85,875

Audit Fee Includes Service Tax amount of Rs.15,000/- on Rs.1,00,000/-and Rs.10,875/- on Rs.75,000/- for the year ended 31.03.17 and 31.03.16 respectively

(b) Earnings Per Share

Particulars	For the year ended 31 Mar'17	For the year ended 31 Mar'16
	Rs.	Rs.
Surplus (Deficit) for the year - Rs	111,86,215	(22,98,861)
Number of Equity Shares	5,00,000	5,00,000
Face Value of Shares - Rs.	10	10
Earnings Per Share - Rs. (Basic and diluted)	22.37	-4.60

(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
Entity exercising significant influence on the Company	Apollo Hospitals Enterprise Ltd
Key Management Personnel	Dr.Prathap Chandra Reddy - Chairman Mrs.Preetha Reddy - Director

Note:

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

Transactions with Related Parties

Transaction	Related Party	For the year ended 31 Mar'17	For the year ended 31 Mar'16
		Rs.	Rs.
Donations received	Dr. Prathap C	-	-
Donations received	Apollo Hospitals Enterprise Ltd-Chennai	245,19,000	83,40,000
Donations received	PPN Power Generating Company Pvt Ltd	-	-
Income from Jute bags	Apollo Hospitals Enterprise Ltd-Hyderabad	-	10,500
Income from Jute bags	Apollo Telemedicine Networking Foundation-Hyd	1,42,000	-
Income from Jute bags	Apollo Hospitals Enterprise Ltd-Chennai	12,82,550	-
Income from Jute bags	Apollo Hospitals Enterprise Ltd-Nellore	4,000	-
Health care services provided for villagers	Apollo Hospitals Enterprise Ltd-Aragonda	-	1,90,084
Reimbursement of expenses	Apollo Hospitals Enterprise Ltd-Aragonda	6,01,951	5,09,357
Purchase of Medicines	Apollo Hospitals Enterprise Ltd-Aragonda	5,52,123	10,67,321

(d) Micro Enterprises and Small Enterprises

As at 31st March 2017, in the absence of necessary information relating to suppliers registered as Micro, Small and Medium Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006, the Company was not able to identify such suppliers and disclose the information required under the said Act relating to them.

(e) In the course of preparation of these financial statements, the heads and sub-heads that are not relevant are not included. This is applicable to both the Balance Sheet and the Statement of Income and Expenditure.

(f) Expenditure in foreign currency Rs. Nil.

(g) Earnings in foreign currency Rs. Nil.

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

TOTAL HEALTH

Notes forming part of the financial statements for the year ended 31st March 2017

1 Corporate Information

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

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

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

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

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

2 Significant Accounting Policies

2.1 Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention on accrual basis of accounting in accordance with the generally accepted accounting principles in India, Accounting Standards (AS) notified by the Companies (Accounting Standards) Rules, 2006 and relevant provisions of the Companies Act, 2013 to the extent applicable.

2.2 Use of Estimates

The preparation of the financial statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses during the reporting period. The management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results may vary from these estimates.

2.3 Cash and Cash Equivalents

Cash and cash equivalents for the purposes of Cash flow Statement comprises of balance in Current accounts and Cash in hand.

2.4 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) Income from activities represents token amount collected from beneficiaries while rendering services to them.
- (c) Sale of Jute bags represents jute bags made by the participants of the jute training program being sold to institutions.

2.5 Earnings per Share

Basic earnings per share are computed by dividing the surplus / (deficit) by weighted average number of equity shares outstanding during the year.

2.6 Fixed Assets

Fixed assets 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.

2.7 Disclosure on Specified Bank Notes (SBNs)

During the year, the Company had no specified bank notes (SBN) but had other denomination notes as defined in the MCA notification G.S.R 308E dated March 31, 2017 on the details of SBN held and transacted during the period from November 8, 2016 to December 30, 2016. The transactions in SBNs and other notes as per the notification are given below:-

Particulars	SBNs*	Other denominations	Total
Closing cash in hand as on November 8, 2016	-	117,030	117,030
(+) Permitted receipts	-	123,571	123,571
(-) Permitted payments	-	14,708	14,708
(-) Amount deposited in Banks	-	-	-
Closing cash in hand as on December 30, 2016	-	225,893	225,893

*for the purposes of this clause, the term 'Specified Bank Notes' shall have the same meaning provided in the notification of the Government of India, in the Ministry of Finance, Department of Economic Affairs number S.O.3407(E), dated 8th November 2016.

2.8 Depreciation and Amortization

Depreciation on tangible fixed assets is provided on the basis of number of days used with reference to the useful life of assets as per Schedule II of the Companies Act, 2013. Assets individually costing less than or equal to Rs.5,000/- are fully depreciated in the year of acquisition leaving a residual value of 5% on cost. Intangible assets are written off over a period of 4 years.

2.9 Taxation

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

2.10 Provisions and Contingencies

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


Director


Director

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




(M.C. Bagavath Singh)
Partner
Membership No:21803

Place : Chennai,
Date : 20-05-2017.

P. GOPAL & ASSOCIATES

CHARTERED ACCOUNTANTS



No.4, Poes Road 4th Street
Teynampet, Chennai - 600 018
Phone : 2434 0993, 2432 0993
E-mail : pgachn@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of TOTAL HEALTH

Report on the Financial Statements

We have audited the accompanying financial statements of TOTAL HEALTH, No.19, Bishop Gardens, Raja Annamalaipuram, Chennai – 600 028 (“the Company”), which comprise the Balance Sheet as at 31st March, 2017, the Statement of Income and Expenditure Account and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

The Company’s Board of Directors is responsible for the matters in Sec.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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Sec.133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014. This responsibility also includes the 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 the 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 internal financial control, 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 free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the standards on Auditing specified under Sec.143 (10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures who obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2017;
- b) In the case of Income and Expenditure Account, of the Surplus for the year ended on that date; and
- c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date;

Report on other Legal and Regulatory Requirements

As required by Sec. 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c) The Balance Sheet, the Statement of Income and Expenditure and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) In our opinion, aforesaid financial statements comply with the Accounting Standards specified under Sec.133 of the Act, read with Rule 7 of the Company's (Accounts) Rules 2014.
- e) On the basis of written representations received from the Directors as on 31st March 2017 and taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March 2017 from being appointed as a director in terms of Sec.164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A"



g) With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to our best of our information and according to the explanations given to us:

- i) The Company did not have any pending litigations having impact on its financial position.
- ii) The Company did not have any long term contracts including derivatives 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) The Company has provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8 November, 2016 to 30 December, 2016 and these are in accordance with the books of accounts maintained by the Company.

As the Companies (Auditor's Report) Order, 2016 is not applicable to a company registered under Section 8 of the Companies Act, 2013, the requirements of CARO, 2016 are not reported.

Place: Chennai
Date: 20-05-2017

For M/s P. Gopal & Associates
Chartered Accountants
FRN: 000958S

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



“ANNEXURE - A” TO THE INDEPENDENT AUDITORS’ REPORT

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

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

We have audited the internal financial controls over financial reporting of Total Health as of March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

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



judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Chennai
Date: 20-05-2017

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


M.C.BAGAVATH SINGH
(Partner)
Membership No: 21803