

AROGYA WORLD INDIA TRUST

Regd Office: 6, KRISHNA GARDENIA APTS, R.M.V. Extension II Stage S.O,
Bangalore North, BANGALORE, 560094, Karnataka, INDIA

BALANCE SHEET AS AT 31ST MARCH 2022

(All amounts in INR)

Particulars	Sch	2022	2021
Sources of Funds			
Fund Account	1	2,58,146	7,04,071
Current Liabilities	2	7,32,326	1,73,971
		9,90,472	8,78,042
Application of Funds			
Property, Plant and Equipment	3	1,982	2,332
Cash in Hand	4	8,818	5,611
Cash at Bank	5	6,99,625	6,09,496
Term Deposits	6	2,00,000	2,00,000
Tax Deducted at Source Receivable	7	56,600	57,500
Other Receivables	8	23,447	3,103
		9,90,472	8,78,042

Significant Accounting Policies &
Notes to Accounts

9

For AROGYA WORLD INDIA TRUST

NALINI SALIGRAM
Founder Trustee

SUSHEELA VENKATARAMAN
Chairperson

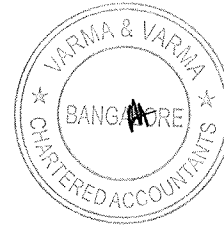
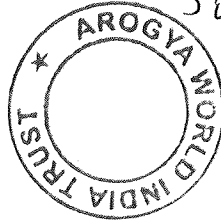
As per our report of even date attached
For VARMA & VARMA
Chartered Accountants
FRN 004532S

MITHUN LAKSHMANA PAI
Partner
M No.219813

Place : Atlanta, USA
Date : 23.09.2022

Place : Bangalore
Date : 30/09/2022

Place : Bangalore
Date : 30.09.2022



AROGYA WORLD INDIA TRUST

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(All amounts in INR)

Particulars	2022	2021
Income		
Programme Income - Health Awareness	82,576	8,000
Donations	10,88,445	9,80,000
Interest Received	33,795	33,964
	12,04,816	10,21,964
Expenditure		
Programme Expenses - Health Awareness	12,18,581	11,81,426
Consultancy Charges	3,59,060	3,32,000
Business Center Charges	-	9,243
Printing & Stationery	850	-
Postage and Courier Charges	4,026	1,640
Rates and Taxes	2,082	-
Audit fees	50,000	50,000
Travelling & Conveyance Expenses	11,545	17,620
Depreciation	350	412
Miscellaneous Expenses	4,248	4,248
	16,50,742	15,96,589
Excess of income over expenditure for the year	(4,45,926)	(5,74,625)
Excess of Income over Expenditure carried forward to Balance Sheet	(4,45,926)	(5,74,625)

Significant Accounting Policies & Notes to Accounts 9

For AROGYA WORLD INDIA TRUST

Nalini Saligram

NALINI SALIGRAM

Founder Trustee

Place : Atlanta, USA
Date : 23.09.2022

Susheela Venkataraman

SUSHEELA VENKATARAMAN

Chairperson

Place : Bangalore
Date : 30/09/2022

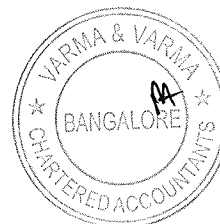
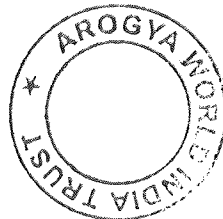
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For VARMA & VARMA
Chartered Accountants
FRN 004532S

Mithun Lakshmana Pai

MITHUN LAKSHMANA PAI

Partner
M No.219813

Place : Bangalore
Date : 30.09.2022



AROGYA WORLD INDIA TRUST

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(All amounts in INR)

Particulars	2021-2022			2020-2021		
	Cash	Bank	Total	Cash	Bank	Total
Receipts						
Opening Balance						
- Cash in Hand	5,611	-	5,611	16,741	-	16,741
- Balance with Banks	-	6,09,496	6,09,496	-	15,12,041	15,12,041
Programme Income- Health Awareness	-	3,600	3,600	-	8,000	8,000
Programme Receipt- Healthy workplace	-	5,44,800	5,44,800	-	-	-
Donations	-	10,88,445	10,88,445	-	9,80,000	9,80,000
Income Tax Refund	-	56,500	56,500	-	26,500	26,500
Interest on IT Refund	-	4,520	4,520	-	1,060	1,060
Interest Received	-	29,854	29,854	-	33,441	33,441
Withdrawal from bank	10,000	-	10,000	-	-	-
Other Receipts	-	58,741	58,741	-	9,912	9,912
	15,611	23,95,956	24,11,567	16,741	25,70,954	25,87,695
Payments						
Programme Expenses	-	11,22,823	11,22,823	-	13,33,070	13,33,070
Professional and Technical Fee	-	4,89,060	4,89,060	-	5,97,750	5,97,750
Business Centre Charges	-	-	-	-	18,260	18,260
Printing & Stationery	850	-	850	-	-	-
Rates and Taxes	-	2,082	2,082	-	-	-
Travelling & Conveyance Expenses	1,917	68,118	70,035	9,490	8,130	17,620
Telephone Expenses	-	-	-	-	-	-
Postage & Courier Charges	4,026	-	4,026	1,640	-	1,640
Withdrawal from bank	-	10,000	10,000	-	-	-
Miscellaneous Expenses	-	4,248	4,248	-	4,248	4,248
Closing Balance						
- Cash in Hand	8,818	-	8,818	5,611	-	5,611
- Balance with Banks	-	6,99,625	6,99,625	-	6,09,496	6,09,496
	15,611	23,95,956	24,11,567	16,741	25,70,954	25,87,695

Significant Accounting Policies & Notes to Accounts

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For AROGYA WORLD INDIA TRUST

Nalini Saligram

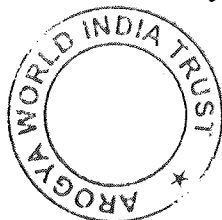
NALINI SALIGRAM
Founder Trustee

Susheela Venkataraman

SUSHEELA VENKATARAMAN
Chairperson

Place : Atlanta, USA
Date : 23.09.2022

Place : Bangalore
Date : 30/09/2022

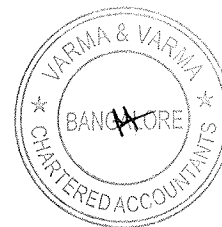


As per our report of even date attached
For VARMA & VARMA
Chartered Accountants
FRN 0045325

Mithun Lakshmana Pai

MITHUN LAKSHMANA PAI
Partner
M No.219813

Place : Bangalore
Date : 30.09.2022



AROGYA WORLD INDIA TRUST

1 . Fund Account

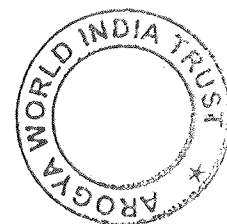
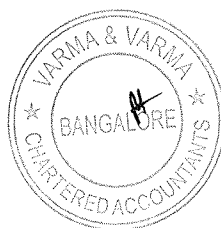
(All amounts in INR)

Schedules to Balance Sheet as at 31st March 2022

Particulars	Opening Balance as on 01.04.2021	Additions	Fund Transferred	Closing Balance as on 31.03.2022
Corpus Fund	3,34,295	-	-	3,34,295
General Fund				
Opening Balance	3,69,776			
Deficit for the year	-	(4,45,926)	-	
Closing Balance				(76,149)
TOTAL	7,04,071	(4,45,926)	-	2,58,146

Schedules to Balance Sheet as at 31st March 2021

Particulars	Opening Balance as on 01.04.2020	Additions	Fund Transferred	Closing Balance as on 31.03.2021
Corpus Fund	3,34,295	-	-	3,34,295
General Fund				
Opening Balance	9,44,401			
Deficit for the year	-	(5,74,625)	-	
Closing Balance				3,69,776
TOTAL	12,78,696	(5,74,625)	-	7,04,071

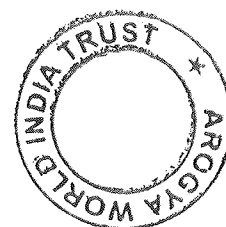


AROGYA WORLD INDIA TRUST

Schedules to Balance Sheet as at 31st March 2022

(All amounts in INR)

Particulars	2022	2021
2. Other Current Liabilities		
Sundry Creditors		
IMI Mobile Private Ltd	79,407	26,721
Meeta Kiran Walawalkar	-	25,200
Nandini Ganesh	-	20,000
Nityananda Management Consultancy	-	12,000
Shyamala Samy	22,500	22,500
	1,01,907	1,06,421
Tax Deducted at Source Payable		
Opening balance	7,550	7,550
Add: TDS Deducted during the year	1,21,819	1,41,642
Less: TDS paid during the year	1,02,374	1,41,642
Closing balance	26,995	7,550
Provisions		
Provision for expenses	82,000	60,000
	82,000	60,000
Deferred Programme Income	5,21,424	-
TOTAL	7,32,326	1,73,971



AROGYA WORLD INDIA TRUST

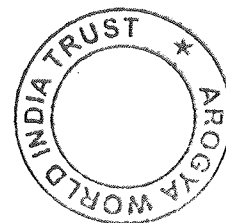
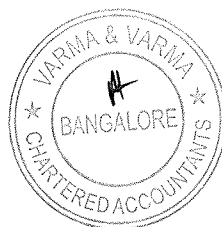
Schedules to Balance Sheet as at 31.03.2022

3. Property, Plant and Equipment

(All amounts in INR)

Description	Opening Balance as on 01.04.2021	Additions during the year	Depreciation for the year	Closing Balance as on 31.03.2022
Mobile Phone	903	-	135	768
Printer	1,429	-	214	1,215
TOTAL	2,332	-	350	1,982

Description	Opening Balance as on 01.04.2020	Additions during the year	Depreciation for the year	Closing Balance as on 31.03.2021
Mobile Phone	1,062	-	159	903
Printer	1,682	-	253	1,429
TOTAL	2,744	-	412	2,332



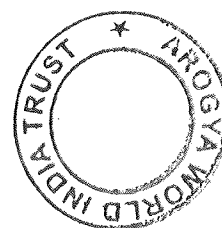
AROGYA WORLD INDIA TRUST

Schedules to Balance Sheet as at 31st March 2022

(All amounts in INR)

Particulars	2022	2021
4. Cash in Hand		
Imprest Cash Nandini	4,759	4,759
Imprest Cash Shyamala Sami	4,059	852
TOTAL	8,818	5,611
5. Cash at Bank		
Bank Account		
State Bank of India (SB Account No 100707)	6,99,625	6,09,496
TOTAL	6,99,625	6,09,496
6. Term Deposits		
Fixed Deposit with the State Bank of India	2,00,000	2,00,000
TOTAL	2,00,000	2,00,000
7. Tax Deducted at Source Receivable		
TDS Receivable AY 2017-2018	1,000	1,000
TDS Receivable AY 2020-2021	-	56,500
TDS Receivable AY 2022-2023	55,600	-
TOTAL	56,600	57,500
8. Other Receivables		
Accrued Interest	2,524	3,103
Advance to consultant	20,923	-
TOTAL	23,447	3,103
TOTAL	80,047	60,603

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AROGYA WORLD INDIA TRUST

9. Significant Accounting Policies and Notes to Accounts

I. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of preparation of Financial Statements:

The financial statements have been prepared under the historical cost convention, evaluated on a going concern basis and are in accordance with the generally accepted accounting principles. Receipts & Payments Account have been prepared on cash basis.

The trust generally follows mercantile system of accounting and recognized significant items of income and expenditure on accrual basis.

B. Revenue Recognition:

Interest Income has been recognised on accrual basis.

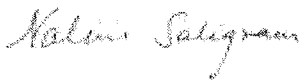
Contributions/Donations are recognized on their ultimate collection.

II. NOTES TO ACCOUNTS

Previous year figures have been regrouped/ reclassified wherever required to make them comparable with the current year classification.

(Signature to notes 1-9)

For AROGYA WORLD INDIA TRUST



NALINI SALIGRAM
Founder Trustee



SUSHEELA VENKATARAMAN
Chairperson

As per our Report of even date attached
For VARMA & VARMA
Chartered Accountants
FRN 0045325



MITHUN LAKSHMANA PAI
Partner
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