

AFFORDABLE QUALITY HEALTH

Annual Report
2021-2022



An Institute under Affordable Quality Health



ABOUT AFFORDABLE QUALITY HEALTH

Affordable Quality Health (hereinafter referred to as AQH) is not for profit section 8 company established with an objective to undertake research, implementation and knowledge transfer in health systems, including process improvement and health care delivery in India. It also carry forward knowledge, databases and academic courses in model institutions of medicine, public health, nursing, management and social sciences.

ABOUT INORDER-THE HEALTH SYSTEMS INSTITUTE

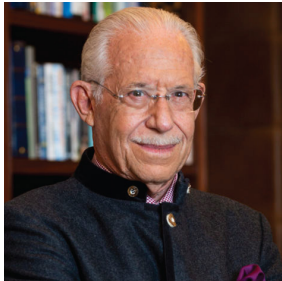
InOrder, a unit of AQH, works towards strengthening health systems through thought leadership, knowledge sharing, capacity building, and technical support so that policy makers, healthcare provider and payer systems, and the public at large are better equipped to sustain good health at lower cost.

ROLE OF INORDER IN HEALTH SYSTEMS STRENGTHENING

As a national-level think tank and training institute, InOrder, serves the country's unique set of healthcare challenges using health systems thinking, leveraging local and global expertise.

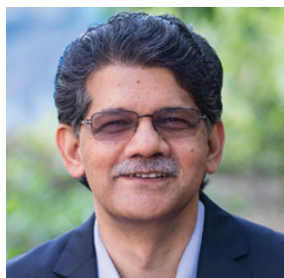
At InOrder, have adopted a people-centered health systems schema for organizing our works. We focus on each of the five subsystems of health, namely **Governance, Provider System, Payer System, Public Health System, and Health Information.**

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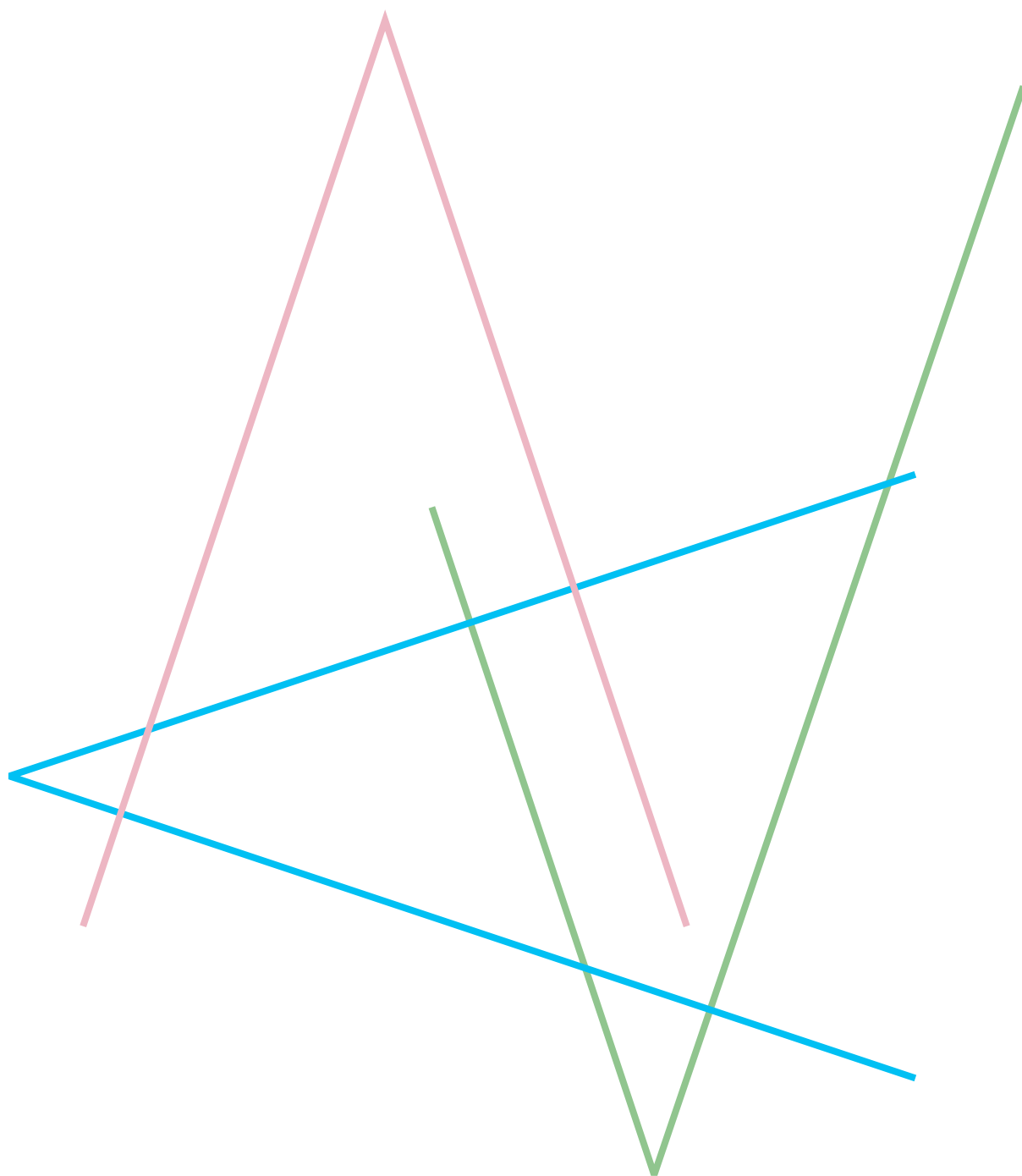
Professor of Medical Informatics
at the University of Hawaii and
Global Digital Health Expert



Dr. John C. Langenbrunner

Senior Adviser, Social Health
Insurance, Indonesia

PROJECTS IN 2021-22



1. **Osmania General Hospital – Quality Improvement**

Project Brief

Osmania General Hospital at Hyderabad is embarking on a journey of accreditation from NABH to improve the quality of services in the hospital. As part of this initiative, the Ministry of Health and Family Welfare of the Telangana Government has requested our team to support this quality initiative to help them achieve their goal.

To initiate the program, a 2-day workshop was held by the team to orient stakeholders on the quality journey. A project plan is prepared and presented to the quality team in the department. A central collaborative team was formed which include two members from Tata Trust, Two members from InOrder/AQH and one person for MOFHW along the RMO's and Medical superintendent of the hospital

InOrder/AQH is working actively in training the team members on the project required, conducting of various committees, reviewing of all the documentation required for quality process implementation. Our team works as the Subject Matter Expert team to provide all the guidance to all the stake holders and guide the ground team for implementation. We have completed the initial assessment of the current status as per the NABH requirements and identified all the areas of improvement.

The team has captured all the infrastructure, Material requirement and process changes that are required to be in place for NABH Accreditation. The team works closely along the ground team of Tata Trust and Hospital to enable procurement and approval process. The team has identified the requirements of automation and detailed document for networking requirement and software requirements and submitted the IT department.

Currently providing support in identifying and implementation of various departmental quality activities & drive quality improvement plan (QIP), which include process improvements, standardization of documentation, implementation of best infection control practices and training / capacity building of both clinical & non clinical staff apart from creation and mentoring of various committees at facility level as per quality standards. Also supporting facility in identifying vendor for IT implementation and coordination.

Project Status

Currently team is working on various QIP implementation activities, below listed are glance of ongoing quality work at OGH

1. Quality Committees

As mentioned below various quality committees has formed and ongoing QIP activities is been reviewed as per the scope of committees

- i. Hospital infection control committee
- ii. Blood transfusion committee
- iii. Code blue committee
- iv. Quality improvement committee
- v. Credential and privileging committee
- vi. Grievance redressal committee
- vii. Mortality & morbidity committee
- viii. Operation theatre committee
- ix. Pharma - therapeutic committee
- x. Purchase & condemnation committee
- xi. Clinical committee
- xii. Ethical committee – to be formed
- xiii. Vishakha committee - to be formed
- xiv. Safety & disaster management committee – to be formed

2. Process Improvement

Starting with patientcare improvement – Designed and implementing blood sample transportation process, Ward sanitization practices, Ward indenting process & Patient transportation process and implementation of visitor policy.

Working on improving infection control process/practices & capacity building infection control nurses (ICN's) by identifying an independent infection control team for the hospital for monitoring of infections and review of bio medical waste management.

Assessment & implementation of best practices for emergency service

Biomedical waste management process has been streamlined and few rounds of training activities undertaken.

3. Infrastructure

Creating of one model department (Casualty, OPD, IP ward, ICU & OT) as per NABH standard which can be replicate across facility. For the same list of requirements has been identified and shared with the facility team for procurement.

4. Training

Training of both clinical & non-clinical staff on NABH standard and implementation of QIP and on-site training.

- Three days' workshop was conducted for all clinical & non clinical head NABH standards and accreditation process
- More than 150+ nurses has been acquainted on NABH process
- Capacity building of ICN's
- Visit to AIG Hospital & Fernandez Hospital was organized for hands-on experience

5. Documentation

Standardization of clinical documentation and implementation of clinical pathways. Standardize case-sheet was created, identified various form & formats apart from different registers to be maintained at departments and all items has been shared for printing.

6. IT implementation

As part of NDHM electronic medical records (EMR) and hospital information management system (HMIS), networking for internet and wifi connectivity completed and 100 desktops has been assigned.

Currently in final stage of finalization of software vendor for HMIS & EMR implementation.

7. Coordination with MOHFW

Connecting all the relevant stake holders with hospital, Ministry of health and family welfare, IT departments, TSMIDC (Infrastructure and Material supply wing), Engineering services and Quality department of Telangana state government.

Project Duration:

Initial project plan for this project is for the period of two year or till NABH Accreditation is achieved whichever is earlier.



2. Telangana State – Health Systems Strengthening (TS-HSS) to secure people's health

Integrated Healthcare – Khammam

Brief description:

Care continuum and comprehensive primary healthcare are the two most important aspects of integrating a fragmented health service delivery. In theory, these two elements seamless patient transition between various levels and across facilities. They are backed by Information Technology, Treatment and referral guidelines, Human Resource guidelines, a sound supply chain and quality protocols. Most of the countries with a strongly integrated health systems have ensured that these elements are in place. The National Health Services of the United Kingdom have a strong guideline led system with an IT backbone. Thai health system has a strong payer system with a highly integrated hospital as well as primary health system. South Korean health system has a single payer which regulates both the public and private sector and drives payments through quality-based outcomes.

Objectives

- i. To assess the current need for multi-intervention program using a health system strengthening for integrated care approach in a selected district (Khammam) to improve performance of public healthcare provision.
- ii. To plan implementation and scale of the suggested interventions in phased manner.
- iii. To undertake a parallel evaluation program to study the impact of these interventions.

Baseline data for various streams of health systems like health financing, quality, IT, supply chain management, human resources for health, training need assessment, health-seeking behaviour of the community, care Campanian, referral system, service line for cardiology was collected. Report on baseline findings, recommendations and implementation plan is being prepared.

Project Status – Comprehensive report preparation under process, interim reports has been submitted and reviewed.

Duration of the project – 6 months (period was extended due to COVID-19 restrictions)



Digital Health Mission

The National Digital Health Mission (NDHM) was announced on the Independence Day of 2020, the year of the Covid pandemic with a purpose to transform health systems by leveraging the power of digital health technologies. The Government of Telangana State (GoTS) is keen to transform its health information system in line with the National Digital Health Blueprint to be in the forefront of NDHM implementation. InOrder is leveraging the expertise of the ACCESS Health Digital group in supporting the initiative.

A baseline study on the gap analysis vis-a-vis NDHB guidelines has been completed and shared with the GoTS.



Telangana Diagnostics

The GoTS has initiated an innovative hub and spoke diagnostic network to improve the access to quality diagnostics in an efficient way. A study has been undertaken to review the existing processes to improve the system further.





3. **Global Learning Collaborative for Health Systems Resilience (GLC4HSR)**

InOrder is partnering with ACCESS Health International in building GLC4HSR. The collaborative will gather key stakeholders of health systems at state, national, regional, and global levels. It will provide support in knowledge co-creation and its curation into learning briefs, in organizing learning sessions, and in disseminating the learnings to wider audience of health systems.

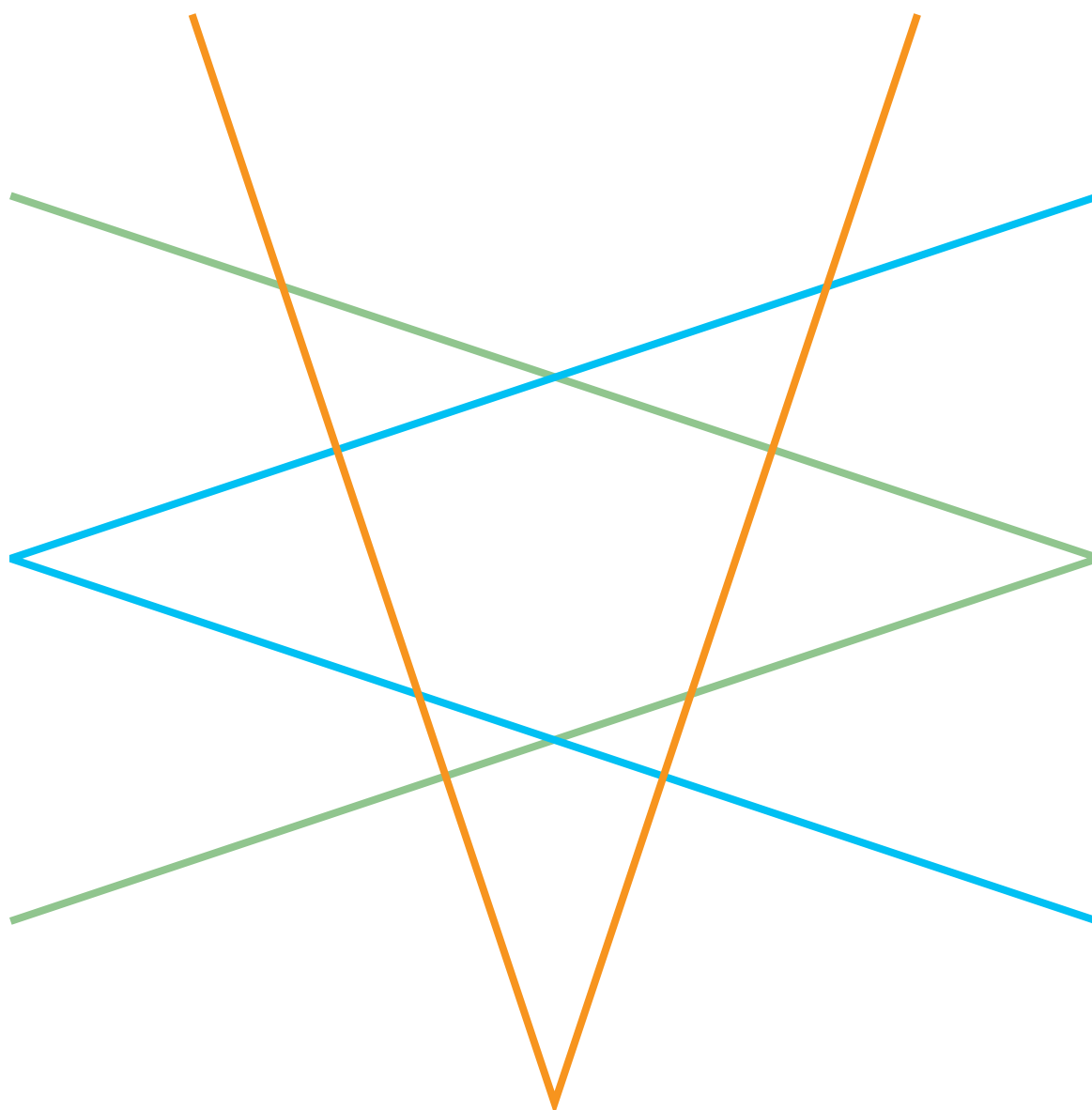


Alone

no nation is

well off

CAPACITY BUILDING INITIATIVES IN 2021-22



1. Management Development Program in Health Informatics in association with Administrative Staff College Of India



Brief description:

Over the last one decade, there has been a growing enthusiasm for the potential usefulness of data analytics and informatics in transforming healthcare, especially in India. The National Health Policy (2017) envisaged the creation of a digital health technology ecosystem to leverage the potential of data in transforming personal care, clinical care, and public health delivery. National Health Stack (NHS), proposed by NITI Aayog, came up with the National Digital Health Blueprint (NDHB) after surveying the global best practices in adoption of digital technologies holistically. Recently, the Government of India also launched the Ayushman Bharat Digital Mission (ABDM) for the entire country. The ABDM aims to create an online platform through the provision of a wide range of data, information and infrastructure services while leveraging open, interoperable, standards-based digital systems.

However, the bigger challenge facing the health care industry is how to implement the mission guidelines, logically educe actionable insights with creation of interventions at which health information technology interacts and affects the organization. The full value of big data and information systems in healthcare could only be unlocked by enhancing the analytical capabilities of the stakeholders. Thus, healthcare organizations need specialists who know how to design and build platforms.

InOrder along with Administrative Staff College of India (Partner Organisation) and Access Health International devised a program on Health Informatics with the objective to provide a solid grasp of the end-to-end process of making effective decisions with informatics and data-based medico-metrics and, thus, enhance the clinical, managerial, and business decision-making ability of the participants.

This customized program on health informatics would enable the health professionals to position themselves as leaders in the digital reorganization of India's healthcare system.



CONTENTS:

The major modules undertaken in the Project are Introduction to Health Informatics, Healthcare IT Standards, Digital Health Mission, Healthcare IT Applications, Healthcare IT Implementation Challenges, Data Science of Health Informatics & Artificial Intelligence in Healthcare

OUTCOME:

Upon completion of the program, the participants will be able to assess a health informatics problem, determine the missing dots and identify the solution. The course will enable the participants to handle implementation challenges on ground and make effective use of vast volume of data to improve healthcare operations and delivery

PEDAGOGY:

The program will be delivered in online mode in the weekends. The sessions will be delivered through online live sessions through the organisation's Learning Management Portal. The participants will be asked to do regular projects and the program would also include practical cases and case studies.

PARTICIPANT PROFILE :

The target audience of the program includes health Professionals working at NHM/NDHM/SHA/ Policy Experts, Information Systems Professionals, Physicians, pharmacists, social workers, and other allied health professionals

Project Status:

S.No	Activity	Status
1	Development of Work plan	Completed
2	Identification of Partner	Completed
3	Development of Course outline and Session Flow	Completed
4	Identification of Resource Person	Completed
5	Generation of templates, guidelines, evaluation Forms, Content	Completed
6	Launch of the event	Completed
7	Marketing of the Course	Completed
8	Enrolment of Participants	Completed
9	Conduct Sessions as per plan and take Feedback	In Progress
10	Host Session on Organisation's Learning Management Portal	Completed
11	Valedictory Ceremony	To be planned by the end of the Project
12	Generation of Training Report	After the closure of the Project

This course received 16 Nomination from various organisations including Osmania General Hospital, Lepa Society, SHA Haryana, SHA Rajasthan, TATA Trust, Red Cross, Biocon Foundation etc.

Duration of the Project:

6 Months (Dec- May)

The sessions will Six Monts be delivered only on Fridays and Saturdays with a maximum of four hours a week

2.

Management Development Program in Health Insurance

in association with Administrative Staff College Of India

Brief description:

Health Insurance Schemes are being envisaged as an excellent mechanism to address the health care needs of the poor. Availability of effective Health Insurance Schemes ensure equitable, effective, responsive and accountable services along with the reduction of catastrophic health episodes, thereby reducing indebtedness and impoverishment. This has a direct impact on poverty reduction. In the Indian context, examples of health insurance initiatives include the Ayushman Bharat Pradhan Mantri JanArogya Yojana (PM-JAY) and a number of schemes pioneered by individual states and non-governmental organizations and donors. There is definitely a gap in the understanding of current concepts and context and in the capacity to design, implement and monitor health insurance schemes. There is also a need for all players in health insurance including government officials, insurance companies, third party administrators, hospitals, regulators, etc. to be on the same platform and discuss the emerging issues in health insurance.

InOrder along with Administrative Staff College of India (Partner Organisation) and ACCESS Health International devised a program on Health Insurance with the following objectives:

- The training course has been specifically designed to fill in the knowledge gap that exists amongst the professionals working in health and other social sectors within Governments, the private and the non-governmental sector on the critical issues of health insurance in India.
- It aims at providing knowledge about the important and emerging area of health insurance as an alternative health financing option.
- The goal of this program is to provide an overview of the major issues related to the design, function, management, regulation, and evaluation of health insurance programs.
- The focus will be on both private and public sector insurance programs.
- The emphasis will be placed on Indian Health Insurance, though the course should also disseminate information and knowledge about organized health care programs in other nations for a holistic experience.

CONTENTS:

The course aims to provide a basic understanding of the different concepts of health insurance and the role of health insurance in a developing country like India. It will strive to provide theoretical and practical knowledge towards planning, designing, implementing and monitoring a health insurance scheme. The key modules will be on Health Systems and Principles of Health Financing, Landscape of Indian Health, Principles of Implementation of Health Insurance scheme, Legal and Regulatory Framework in Health Insurance in India, Ensuring Quality and Accountability, Understanding the use of Data and Informatics for decision making & Developing trends in Health Insurance; Innovations and Best practices

OUTCOME:

Upon completion of the program, the participants will be able to demonstrate an understanding of basics of health insurance industry, various products and government sponsored schemes and programs. It will enable the participants to understand the role of insurers, health care providers and integration with health system in context of health insurance and develop better understanding of the processes for implementation of health insurance programs

PEDAGOGY:

The program will be delivered in online mode in the weekends. The sessions will be delivered through online live sessions through the partner organisation's Learning Management Portal. The participants will be asked to do regular projects and the program would also include practical cases and case studies.

PARTICIPANT PROFILE :

Health officials from central and state governments, officials of national and state health authority, project and finance managers at district level, members of academic institutes, hospital administrators, financial managers from public and private hospitals, development professionals from both profit and non-profit organizations and professionals from the health insurance industry like insurance company and third party administrators.

Project Status:

S.No	Activity	Status
1	Development of Work plan	Completed
2	Identification of Partner	Completed
3	Development of Course outline and Session Flow	Completed
4	Identification of Resource Person	Completed
5	Generation of templates, guidelines, evaluation Forms, Content	Completed
6	Launch of the event	Completed
7	Marketing of the Course	Completed
8	Enrolment of Participants	Completed
9	Conduct Sessions as per plan and take Feedback	In Progress
10	Host Session on Partner Organisation's Learning Management Portal	Completed
11	Valedictory Ceremony	To be planned by the end of the Project
12	Generation of Training Report	After the closure of the Project

This course received 24 Nomination from various organisations including SHA Rajasthan, IPH Bangalore, SMH Hospital, IDA, SHA Haryana etc

Duration of the Project:

6 Months (Dec- May)

The sessions will Six Monts be delivered only on Fridays and Saturdays with a maximum of four hours a week

3.

Health System Strengthening Program for PGDM students of Administrative Staff College of India

Brief description:

The 2030 Agenda for SDG recognizes health as a foundation for social and economic development and political security. Health is a multidimensional concept and so is the complexity involved in the system that works to ensure the community stays healthy.

This course is designed to equip the participants with the broad understanding of the health system and its various dimensions. It is geared towards learners who are already involved in managing health and development programs on the ground.

InOrder along with Administrative Staff College of India (Partner Organisation) and ACCESS Health International devised this course with the following objectives:

- To develop a better Understanding of the concept of Health Systems
- Core Purpose of Health Systems along with WHO building blocks
- Understand the key role of human resources, leadership in the health system
- Develop a basic understanding of health financing and Health System performance assessment
- To equip with knowledge to develop HSS interventions across various areas.

CONTENTS:

The key modules are Understanding Health System, Health Systems Strengthening WHO Building Blocks framework, Service delivery, Health workforce, Health Information System, Access to essential medicines, Health financing, Leadership/ Governance, Health Systems Performance Assessment & Health Systems Resilience

OUTCOME:

This course aims to provide the participants with the essential knowledge and skills required to evaluate critically health system strengthening and bring reforms wherever required. Upon completion of the course module, the participants will be able to demonstrate a better understanding of basics of health systems, various building blocks and the impact of human resources and effective leadership on field. It will enable the participants to understand the concept of Health financing, Health resilience and Health System Performance Assessment.

PEDAGOGY:

The program will be delivered in online and offline mode in the week days and is organised around 10 sessions. The participants will be evaluated at the end of the course with the help of exam/ assignment

PARTICIPANT PROFILE :

This course has 56 participants working in healthcare and hospital sector

Project Status:

S.No	Activity	Status
1	Development of Work plan	Completed
2	Identification of Partner	Completed
3	Development of Course outline and Session Flow	Completed
4	Identification of Resource Person	Completed
5	Generation of templates, guidelines, evaluation Forms, Content	Completed
6	Conduct Sessions as per plan and take Feedback	In Progress
7	Host Session on Partner Organisation's Learning Management Portal	Completed
8	Evaluation of the participants	To be conducted by the end of January

This course has 56 participants working in healthcare and hospital sector

Duration of the Project:

90 days (Spread across for one semester)

The sessions were delivered through both online and offline mode on Tuesday and Friday

4.

Health Informatics Course with Chitkara University

Brief description:

Over the last one decade, there has been a growing enthusiasm for the potential usefulness of data analytics and informatics in transforming healthcare, especially in India. The National Health Policy (2017) envisaged the creation of a digital health technology ecosystem to leverage the potential of data in transforming personal care, clinical care, and public health delivery. National Health Stack (NHS), proposed by NITI Aayog, came up with the National Digital Health Blueprint (NDHB) after surveying the global best practices in adoption of digital technologies holistically. Recently, the Government of India also launched the Ayushman Bharat Digital Mission (ABDM) for the entire country. The ABDM aims to create an online platform through the provision of a wide range of data, information and infrastructure services while leveraging open, interoperable, standards-based digital systems.

InOrder along with Chitkara University (Partner Organisation) and Access Health International devised a program on Health Informatics with the objective to provide a solid grasp of the end-to-end process of making effective decisions with informatics and data-based medico-metrics and, thus, enhance the clinical, managerial, and business decision-making ability of the participants.

The purpose of the course is to make the students familiar with concepts, theories, and changing realities in the field of information management in health care and how technology is playing a vital role in delivery of health care, . The course will enable students to comprehend the role of various players in health care space using technology for delivering health care service.

Objectives:

- To make the students understand the basic concepts, theories and principles of health informatics
- To enable students understand the roles played by informatic professional in provider , payer and the governance space .
- To facilitate students to learn, comprehend, and analyze the key function areas of health information and their associated role mapping .
- To help students understand the how health informatics play a critical role in integrating three systems of health care delivery

CONTENTS:

The major topics covered are Introduction to health informatics, Health informatics in provider space , IT department in a hospital , Key roles and Responsibilities, Requirement of information in health care delivery , Identification & Requirement of requirements, Health informatics in payer space , Key developments & Roles and responsibilities, Health informatics in health care governance , Summary

OUTCOME:

- i. Identify and critically assess the concepts of information management such as identification of areas which technology is player a major role, what are the key components of health informatics and the methodology of implementation of information systems. By understanding stakeholder behaviors, advances in technology and informatics space along with impact of changing trends and environment forces on the consumer, competition, society, government, and other stakeholders.
- ii. Understand, analyse, conceive, and apply different functions and different systems of health care.

PEDAGOGY:

The program will be delivered in online or offline mode (depending on the travel restrictions). The participants will be evaluated at the end of the course with the help of exam/ assignment

PARTICIPANT PROFILE :

Students of MBA Healthcare Management of Chitkara Business School

Project Status:

S.No	Activity	Status
1	Development of Work plan	Completed
2	Identification of Partner	Completed
3	Development of Course outline and Session Flow	Completed
4	Identification of Resource Person	Completed
5	Generation of templates, guidelines, evaluation Forms, Content	Completed
6	Launch of the event	To be Planned
7	Conduct Sessions as per plan and take Feedback	To be Planned
8	Host Session on Organisation's Learning Management Portal	To be Planned
9	Evaluation	To be Planned

Duration of the Project:

To be confirmed

5. TRAINING PROGRAM IN ASSOCIATION WITH TASK



TASK

TASK is a not-for-profit organization created by Government of Telangana for bringing synergy among institutions of Government, Industry; Academia with an objective of offering quality human resources and services to the industry

About Program

The program aims to upskill healthcare professionals of the public hospitals in state of Telangana with a focus on quality of care and patient safety. The healthcare professional's cadre includes nursing, patient care attendants, housekeeping and security teams across the secondary care public health facilities (District hospitals, Area Hospitals and Community health centre) Affordable Quality Health and ACCESS Health partner with TASK, Government of Telangana to upskill the healthcare professionals in public health facilities in the state of Telangana. The project aims at training the 2000+ workforce. The training focus on clinical nursing, nursing management, quality of care at point of delivery, infection prevention & control, patient safety and Covid care management

Objectives:

- Build institutional capacities in continuing nurse education and training in public healthcare facilities of Government of Telangana State
- Build needed competencies of every nurse and support staff to deliver safe and effective care.

CONTENTS:

The broad topics for nursing training are Introduction to nursing, Communication, Soft skills, Patient care services, Quality management, NQAS, Emergency Response, Pandemic Preparedness, Clinical skills and Nursing Managerial skills. The broad topics for Support Staff are Introduction, Housekeeping, Security, Emergency Response etc.

OUTCOME:

Improved professional practice of nursing and thereby improving the quality of care rendered to the community. This training will also equip the nurses with essential skills needed to retain the quality and improve the quality of the care.

PEDAGOGY:

- 3 days on field training for the nurses
- 6 days on field training for the support staff

PARTICIPANT PROFILE :

Nurses and Support Staff working in the government health centres across various districts of Telangana

Project Status:

S.No	Activity	Status
1	Development of Work plan	Done
2	Identification of Partner	Done
3	Development of Course outline and Session Flow	Done
4	Identification of Resource Person	Done
5	Generation of templates, guidelines, evaluation Forms, Content	Done
6	Launch of the event	Done
7	Conduct Sessions as per plan and take Feedback	In Progress
8	Host Session on Partner Organisation's Learning Management Portal	In Progress
9	Evaluation of the participants	To be conducted by March

This course has 56 participants working in healthcare and hospital sector

Duration of the Project:

3 months

- The sessions are held thrice a week

6.

Health System Strengthening and Learning Program for Internal Team

Health system strengthening:

The 2030 Agenda for SDG recognizes health as a foundation for social and economic development and political security. Health is a multidimensional concept and so is the complexity involved in the system that works to ensure the community stays healthy.

This course is designed to equip the participants with the broad understanding of the health system and its various dimensions. It is geared towards learners who are already involved in managing health and development programs on the ground. A training need assessment was undertaken for the internal team and it was concluded that there were multiple areas where a better understanding of the concept is required. As the organization is working in the field of health, it is the need of the hour to equip the team members with the evolving knowledge about various domains of health.

CONTENTS:

The modules undertaken are Documentation, Understanding Health Systems, Health Systems Governance, Public Health System, Healthcare Provider System, Health Payer System, Health Information System, Global Health, Epidemiology & Research, Health informatics & healthcare standards.

OUTCOME:

This course aims to provide the participants with the essential knowledge and skills required to evaluate critically health systems approach and bring reforms wherever required.

PEDAGOGY:

The two-hour session is hosted on the LMS portal every Thursday

PARTICIPANT PROFILE :

All the team members of Access Health International and InOrder

Project Status:

S.No	Activity	Status
1	Development of Work plan	Done
2	Development of Course outline and Session Flow	Done
3	Identification of Resource Person	Done
4	Generation of templates, guidelines, evaluation Forms, Content	Done
5	Conduct Sessions as per plan	In Progress
6	Host Session on Partner Organisation's Learning Management Portal	In Progress
7	Evaluation of the participants	To be Done

7. Learning Sessions:

Every Project undertaken comes with various findings and observations, the one element that comes in addition to the outcome is the learning that the team undergoes while doing the project on ground. These learnings can be a stepping stone towards eliminating major challenges while undertaking similar projects in future. Through these sessions, we aim to impart the insights from the project along with the roadblocks encountered during the course of the project. These learnings can help the team members to envisage similar challenges and try to minimize them while undertaking projects of similar nature in future.

OUTCOME:

These sessions will help to develop a better understanding of all the projects undertaken by the team across various regions. It will also help the team members to understand the major loopholes encountered while undertaking projects and ways to mitigate them.

PEDAGOGY:

A brief summary of the Project Undertaken along with the learnings are presented. The one hour session is hosted on the LMS portal every Friday and the summary of the learnings is shared across all the members of the team

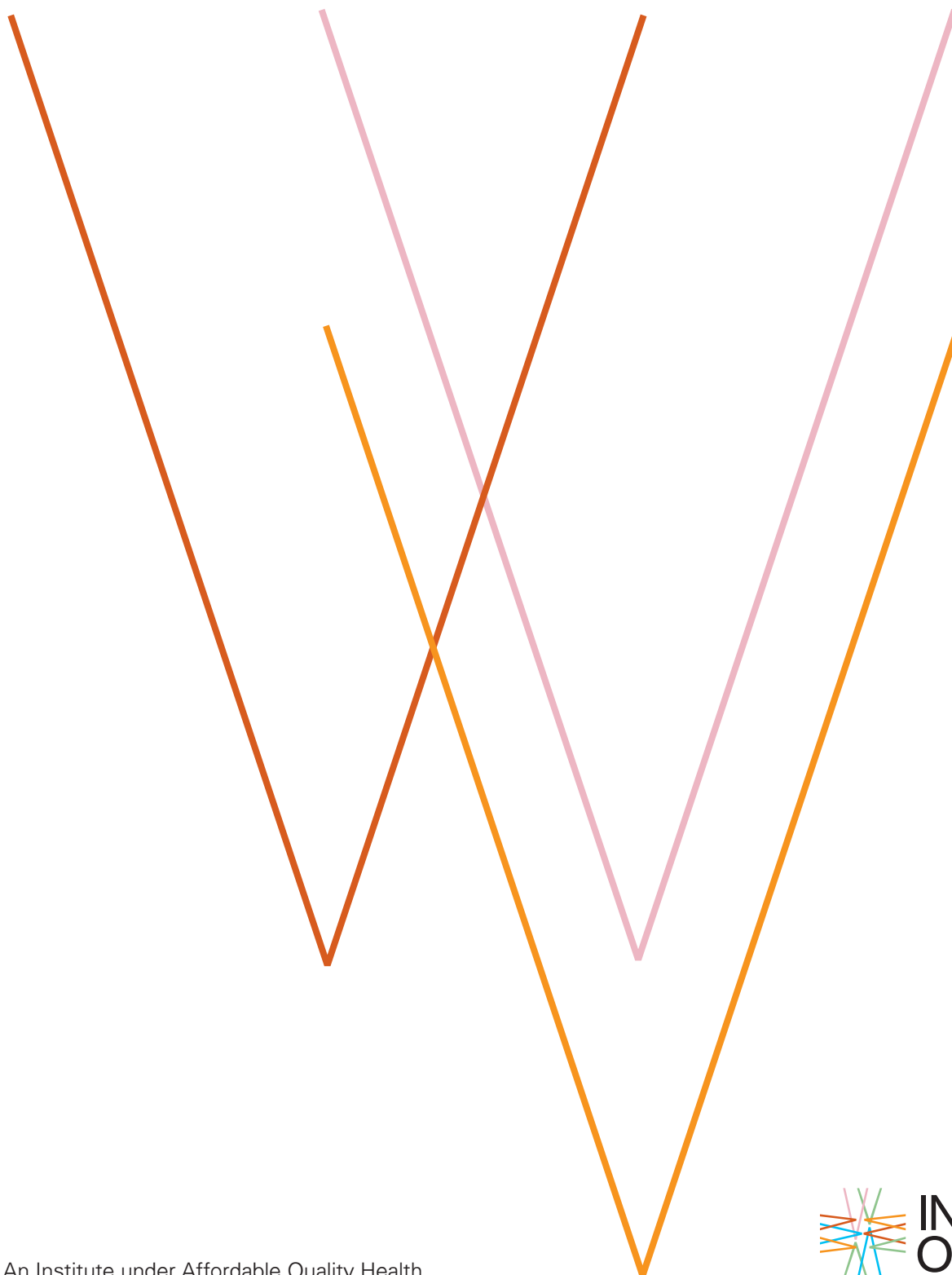
PARTICIPANT PROFILE :

All the team members of Access Health International and InOrder

Project Status:

S.No	Activity	Status
1	Development of Work plan	Done
2	Development of Session Flow	Done
3	Identification of Resource Person	Done
4	Generation of templates	Done
5	Conduct Sessions as per plan	In Progress
6	Host Session on Organisation's Learning Management Portal	In Progress

FINANCIAL STATEMENTS FOR 2021-22



INDEPENDENT AUDITORS' REPORT

To THE MEMBERS OF
M/s Affordable Quality Health

Opinion

We have audited the accompanying financial statements of **Affordable Quality Health** ("**the Company**") which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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, of the state of affairs of the Company as at March 31, 2022, and profit, and cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance 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 standalone 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. We have nothing to report in this regard.

Responsibility of Management 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, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process

Auditor's Responsibility for the Audit of 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of

the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, marks it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative 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 determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe 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

The Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the Company for the time being.

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

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.

- a. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- b. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- c. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d. On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- e. The Company has been exempted from the requirements of its auditor reporting on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls (clause (i) of Section 143(3) of the Act); and
- f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does 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 it's knowledge and belief, no funds 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(s) or entity(ies), including foreign entities ("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 it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or

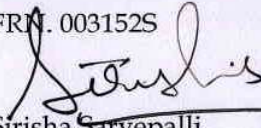
indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- g. The company has not declared or paid any dividend during the year.
- h. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

Date:
Place: Hyderabad

For S.V. Rao Associates
Chartered Accountants
FRN. 003152S


Sirisha Sarvepalli

Partner

Mem No.222522

UDIN: 22222522 BAPLW9969



AFFORDABLE QUALITY HEALTH
Balance Sheet as at 31st March 2022

Particulars	Notes	Amounts in Rs. Thousands	
		As at 31st March 2022	As at 31st March, 2021
EQUITY AND LIABILITIES			
Corpus Fund			
Share Capital	2.04	2.00	2.00
Excess of Income over Expenditure/(Expenditure over Income)	2.05	-21.55	19.49
		-19.55	21.49
Non Current Liabilities			
Loan From Director	2.06	42.49	-
		42.49	-
Current liabilities			
Trade Payables	2.07	5.05	1.07
		5.05	1.07
Total Equity and Liabilities		27.99	22.56
ASSETS			
Non-Current Assets			
Fixed Assets	2.00	1.77	-
Differed Tax Assets (Net)	2.01	-	-
		1.77	-
Current Assets			
Cash and Cash Equivalents	2.02	9.69	22.38
Other Current Assets	2.03	16.53	0.18
		26.22	22.56
Total Assets		27.99	22.56

Notes to Accounts and
Significant Accounting Policies

As per our report of even date attached

For and on behalf of

S V Rao & Associates

Chartered Accountants

FR No. 003152S


Sirisha Sarvepalli



Partner
M.No. 222522

UDIN:
Place : Hyderabad
Date :

For and on behalf of the Board of Directors



**Dr. Krishna Reddy
Nallamalla**

Director
(DIN-910584)



**Biswajeet Das
Chatterjee**

Director
(DIN-199378)

AFFORDABLE QUALITY HEALTH**Income & Expenditure Account for the period ended 31st March 2022**

Particulars	Notes	Amounts in Rs. Thousands	
		As at 31st March 2022	As at 31st March, 2021
Revenue			
Revenue from Operations	2.08	45.33	50.31
Total Revenue (I)		45.33	50.31
Expenses			
Employee Benefits Expense	2.09	71.95	24.03
Depreciation	2.00	0.39	
Other Expenses	2.10	14.03	4.68
Total Expenses (II)		86.37	28.71
Excess of Income over Expenditure before Tax		-41.04	21.60
Tax Expense			
Current Tax		-	-
Mat Credit Utilized/(Created)		-	-
Deferred Tax Asset Created/(Written Back)		-	-
Excess of Income over Expenditure for the year		-41.04	21.60
Number Of Equity Shares		0.02	0.02
Earnings Per Equity Share (Epes)			
Basic		(2,052.14)	1,080.21
Diluted		(2,052.14)	1,080.21

Notes to Accounts and
Significant Accounting Policies

As per our report of even date attached
For and on behalf of
S V Rao & Associates
Chartered Accountants
FR No. 003152S


Sirisha Sarvepalli

Partner
M.No. 222522

UDIN:
Place : Hyderabad
Date :



For and on behalf of the Board of Directors

 N.L.

Dr. Krishna Reddy
Nallamalla
Director
(DIN-910584)



Biswajeet Das
Chatterjee
Director
(DIN-199378)

AFFORDABLE QUALITY HEALTH
Cash Flow Statement for the year ended 31st March 2022

Amounts in Rs. Thousands			
	Particulars	As at 31st March 2022	As at 31st March, 2021
A)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax & Extra Ordinary Items	-41.04	16.92
	Adjustment For -		
	Add:- Depreciation	0.39	-
	Less:- Interest Income	-	-
	Operating Profit Before Working Capital Changes	-40.66	16.92
	Movements In Working Capital		
	(Decrease) / Increase In Trade Payables	3.98	-0.27
	(Increase)/Decrease In Receivables	-	-
	(Increase) /Decrease In Other Current Assets	-16.35	-0.18
	(Increase) /Decrease In Long Term Loans & Advances	-	-
	(Decrease) / Increase In Short Term Provisions	-	-
	(Increase) /Decrease In Other Non-Current Assets	-	-
	Less:- MAT Credit	-	-
	Net Cash From Operating Activities (A)	-12.36	-0.45
B)	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Fixed Assets including CWIP	-215%	0%
	Net Cash From In Investing Activities (B)	-2.15	-
C)	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds From Short Term Loans		
	Proceeds From /(Repayments Of) Long Term Loans	42.49	-
	Proceeds From /(Repayments Of) Short Term Loans	-	-
	Net Cash From Financing Activities (C)	42.49	-
D)	Net Increase/(Decrease) In Cash & Cash Equivalents (A+B+C)	-12.68	16.47
	Opening Cash and Cash Equivalent	22.38	1.22
	Closing Cash and Cash Equivalent	9.69	22.38
	Increase/(Decrease) in Cash & Cash Equivalents	-12.68	21.16

The cash flow is prepared under indirect method as set out in Accounting Standard-3

As per our report of even date attached

For and on behalf of

S V Rao & Associates

Chartered Accountants

FR No. 003152S

Sirisha Sarvepalli
Sirisha Sarvepalli

Partner

M.No. 222522

UDIN:

Place : Hyderabad

Date :



For and on behalf of the Board of Directors

N. L. Nallamalla

Dr. Krishna Reddy
Nallamalla
Director
(DIN-910584)

Biswajeet Das Chatterjee

Biswajeet Das
Chatterjee
Director
(DIN-199378)

AFFORDABLE QUALITY HEALTH

Notes Forming Part of the Financial Statements for the year ended 31st March 2022

EQUITY AND LIABILITIES	As at 31st March 2022 (Amount in Rs.)	As at 31st March, 2021 (Amount in Rs.)
Note.2.04: SHAREHOLDERS' FUNDS		
SHARE CAPITAL		
AUTHORISED		
2,000 Equity Shares of Rs. 10/- each	2,00,000	2,00,000
ISSUED, SUBSCRIBED & PAID UP		
2,000 Equity Shares of Rs. 10/- each	2,00,000	2,00,000

a) Reconciliation of the shares outstanding

Equity Shares	31st March 2022		31st March, 2021	
	Number	(Amount in Rs.)	Number	(Amount in Rs.)
Authorized				
Opening balance at the beginning of the year	2,000	2,00,000	2,000	2,00,000
Addition during the year	-	-	-	-
Closing balance at the end of the year	2,000	2,00,000	2,000	2,00,000
Issued, subscribed and fully paid up				
Opening balance at the beginning of the year	2,000	2,00,000	2,000	2,00,000
Addition during the year	-	-	-	-
Closing balance at the end of the year	2,000	2,00,000	2,000	2,00,000

b) Terms/Rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.100/- per share. Each holder of equity shares is entitled to one vote per share.

The Company is not required to declare / pay dividend as per the Memorandum of Association and the Article of Association.

c) Shares held by each shareholder holding more than 5% shares

Name of shareholder	31st March 2022		31st March, 2021	
	No.of Shares	% Shares	No.of Shares	% Shares
Equity shares of Rs.10/- each fully paid up				
Pavan Ahluwalia	666	33%	666	33%
Dr. Krishna Reddy Nallamalla	667	33%	667	33%
Biswajeet Das Chatterjee	667	33%	667	33%

c) Share holding of Promoters

Name of shareholder	31st March 2022			31st March, 2021		
	No.of Shares	% Shares	% of Change during the Year	No.of Shares	% Shares	% of Change during the Year
Equity shares of Rs.10/- each fully paid up						
Pavan Ahluwalia	666	33%		666	33%	
Dr. Krishna Reddy Nallamalla	667	33%		667	33%	
Biswajeet Das Chatterjee	667	33%		667	33%	



AFFORDABLE QUALITY HEALTH
(Formerly Known As Access Health International India)
Notes to the Financial Statements for the period ended 31st March 2022

Amounts in Rs. Thousands

Notes	Particulars	As at 31st March 2022	As at 31st March, 2021
		<i>(Amount in Rs.)</i>	<i>(Amount in Rs.)</i>
2.01	NON-CURRENT ASSETS		
	Deferred Tax Assets	-	-
		-	-
	CURRENT ASSETS		
2.02	Cash And Cash Equivalents		
	Balances With Banks	-	-
	- In Current Accounts	9.61	22.20
	- In Cash	0.08	0.18
		9.69	22.38
2.03	Other Current Assets		
	Sundry Debtors	15.04	-
	TDS Recoverable	1.48	-
	Krishan Prakash Garg	-	0.18
	MAT Credit Entitlement	-	-
		16.53	0.18
2.05	EXCESS OF INCOME OVER EXPENDITURE		
	Surplus/(Deficit) in Income & Expenditure*	-21.55	19.49
	Total Reserves and Surplus	-21.55	19.49
	*Surplus/(Deficit) in Income & Expenditure		
	Opening balance	19.49	-2.11
	Add: Excess of Income over Expenditure	(41)	21.60
	Less: MAT Credit	-	-
	Closing balance	-21.55	19.49
2.06	NON CURRENT LIABILITIES		
	Loan From Director	42.49	-
		42.49	-
	CURRENT LIABILITIES		
2.07	Trade Payables		
	Trade Payables	-	-
	Audit Fees Payable	0.50	0.28
	TDS Payable	0.89	0.04
	GST Payable	2.40	-
	Sundry Creditors	0.66	0.20
	Other Payables	0.59	0.54
		5.05	1.07
	- In Deposit Accounts With Original Maturity Of 3 Months Or Less	-	-
	Bank Balances Other Than Cash And Cash Equivalents		
	Deposits With Maturity More Than 3 Months But Less Than 12 Months		



AFFORDABLE QUALITY HEALTH**Notes to the Financial Statements for the period ended 31st March 2022**

Amounts in Rs. Thousands			
Notes	Particulars	As at 31st March 2022	As at 31st March, 2021
2.08	Revenue from Operations		
	Donations	22.93	50.31
	Consultancy Fees	17.40	-
	CSR Donation Received	5.00	-
		45.33	50.31
2.09	Employee Benefits Expense		
	Salaries & Honorarium	71.72	24.03
	Medical Insurance	0.23	-
		71.95	24.03
2.10	Other Expenses		
	Rent	0.36	0.17
	Payment to Auditors	-	-
	-Statutory Audit Fees	0.25	0.25
	Late Fess for Payment of Tax	0.19	-
	Bank Charges	0.00	0.00
	Interest on Loan	0.35	-
	Hosting Expenses	0.43	-
	Registration fees	0.27	-
	Medicines Purchases	0.52	-
	Design Charges	0.34	-
	Cab Hiring Expenses	0.66	-
	Business Development Expenses	1.20	-
	Subscription Expenses	0.12	-
	GST Expense	0.06	0.29
	Membership Expenses	0.12	-
	Professional Fees	1.18	0.60
	ROC Filing Fees	0.06	-
	Office Expenses	0.18	0.08
	Postage and Courier Charges	-	0.16
	Telephone & Internet expenses	0.08	-
	Website Development Expenses	7.68	3.14
	Bad Debts Written Off	-	-
	Provision For Doubtful Debts	-	-
	Debtors written off	-	-
		14.03	4.68



AFFORDABLE QUALITY HEALTH									
Fixed Assets Schedule as on 31st March, 2022									
2.00 Calculation as per Companies Act, 2013									
Name of the Asset	GROSS BLOCK			31 Mar 22	ACCUMULATED DEPRECIATION			NET BLOCK	
	01 Apr 21	Additions	Deletions/ Adjustment		01 Apr 21	Deletions/ Adjustment	Dep for the year	31 Mar 22	31 Mar 22
Laptop	-	0.82	-	0.82	-	-	0.18	0.18	0.64
Office Equipments	-	1.33	-	1.33	-	-	0.21	0.21	1.13
	-	-	-	-	-	-	-	-	-
Total	-	2.15	-	2.15	-	-	0.39	0.39	1.77



m. Trade Payables-Ageing Analysis:

Particulars	Outstanding for following periods from due date of Payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

n. Trade Receivables-Ageing Analysis:

Particulars	Outstanding for following periods from due date of Payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	15.04	-	-	-	-	-
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables-considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-

Additional Regulatory Information as per Paragraph (Y) of Sch.III Part-I (Division I) :-

1.9 Additional regulatory information under the above mentioned paragraph is applicable only to clause (v) and clause (xiv) regarding the Loans and Advances and Ratio Analysis respectively, the details of which are given below:

The other clauses para (i) , (ii) , (iii) (iv) (vi) (vii) (viii) (ix) (x) (xi)(xii) (xiii) (xv) (xvi), of the said paragraph are not applicable to the Company for the time being since such circumstances are not prevailing.

Clause (v) Loans & Advances :-

Type of Borrower	Amount of loan or advance in the nature of	Percentage to the total loans and advance in
Promoter	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-



NOTE -1.01:

Forming Part of Balance Sheet and Profit and Loss Account

Significant accounting policies and notes to accounts for the year ended 31st March, 2022.

A. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles. IGAAP comprises mandatory accounting standards as prescribed under section 133 of Companies Act, 2013 (the act) read with Rule 7 of Companies (Accounts) Rules, 2014.
2. **Revenue Recognition:** The Company follows mercantile system of accounting where the income and expenditure are recognized on accrual basis.
3. **Property, Plant and Equipment:** Property, Plant and Equipment are stated at cost, net of recoverable CENVAT/ Value added Tax, rebates, less accumulated depreciation and impairment loss, if any. The cost of assets comprises its purchase price, borrowing cost, and any cost directly attributed to bringing the asset to its working condition for intended use, net changes on foreign exchange contracts and adjusted arising from exchange rate variations attributable to the assets. fixed Assets which are not ready for intended use are shown as Capital Working-in-Progress.
4. **Depreciation:** Depreciation is calculated on WDV method as per the useful life of the assets specified in Schedule II of the Companies Act, 2013.
5. **Foreign currency transactions:** The transactions in foreign currency are accounted for at the exchange rate prevailing at the date of transaction. Exchange differences arising on foreign currency transactions settled during the year are recognized in the statement of Profit and loss account.
6. **Provision for Income tax:** Provision for Income tax has been made as per the provisions of the Income Tax Act, 1961.
7. **Deferred Tax** on timing differences between book profit and tax profit is accounted for using the tax rates enacted as on the Balance Sheet date to the extent there is reasonable certainty that they would be realized.
8. **Contingent Liabilities:** Unrecognized contingent liabilities are disclosed in the Notes of Accounts.



B. NOTES TO ACCOUNTS

1. The financial statements have been prepared under the historical cost convention in accordance with the Generally Accepted Accounting Principle and the provisions of the Companies Act, 2013 as adopted consistently by the Company.
2. The Company is taken registration under Section 80G and Section 12AA of the Income Tax Act 1961 as Charitable Trust or institution.
3. Contingent Liabilities: Nil
4. Method of Accounting: The Company follows mercantile system of accounting where the income and expenditure are recognized on accrual basis.
5. **Related party Disclosures as required by AS-18:**

Names of the related parties and description of relationship:

Holding Company	Nil
Key Management Personnel	Krishna Reddy Nallamala Biswajeet Das Chatterji

a) Transactions during the year ended March 31, 2022 (Amount. Rs)

Transactions	Key managerial personnel	Enterprise Exercise Significant Influence
Loans received	42,49,000 (-)	- (-)
Loans repaid	- (-)	- (-)

b) Balances Outstanding as at 31st March, 2022 (Amount in Rs)

Transactions	Key Management Personnel	Enterprise Exercise Significant Influence
Unsecured Loans taken	42,49,000 (-)	- (-)
Loans given	- (-)	- (-)

Previous figures are shown in ()



6. As of 31st March, 2022, the company has no outstanding dues to small scale industrial undertakings.
7. Managing director's Remuneration.

Current Year: Nil

Previous Year: Nil

8. (i) Provision for Income tax has been made during the year based on the MAT provisions.

(ii) In compliance with Accounting Standard "AS-22 Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, the company has reversed Rs.67,708/- towards deferred tax asset during the financial year 2019-20 the details of which are as under.

S No	Particulars	Year ended 31.03.2022	Year ended 31.03.2021
a)	Deferred Tax asset in respect of losses	Nil	Nil
b)	Deferred tax liability in respect of depreciation on fixed assets	Nil	Nil
c)	Total Deferred Tax Asset (a-b)	Nil	Nil

9. Payment to Auditors:

Particulars	Year ended 31.03.2022	Year ended 31.03.2021
Audit Fee	25,000	25,000

10. The Company is a small and medium size company (SMC) as defined in the General Instructions in respect of accounting standards notified under the Companies Act, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to a small and medium sized company.
11. Figures of the previous year have been rearranged or regrouped to make them comparable with that of current year.

As per our Report of Even Date
For S.V.Rao Associates
Chartered Accountants

FR No: 003152S

Sirisha Savepalli
Partner

Mem. No. 222522
Place: Hyderabad
Date:



For and on behalf of the Board of Directors of
Affordable Quality Health

Nil

Dr. Krishna Reddy
Nallamalla
Director
DIN:910584



Biswajeet Das

Chatterjee
Director
DIN:199378

AFFORDABLE QUALITY HEALTH

103, Surabhi Enclave
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Telangana, India

Annual Report
2021-2022

admin@inorder.in

An Institute under
Affordable Quality Health

