

**HCG EKO Oncology LLP**

Special Purpose IND AS Balance Sheet as at 31 March 2021

(Amount in ₹, unless otherwise specifically mentioned)

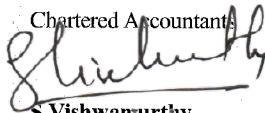
Particulars	Note No.	As at	
		31-Mar-2021	31-Mar-2020
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	3	55,97,55,720	59,56,47,243
Other intangible assets	3	56,04,614	69,25,262
Right of use assets	29.01	10,00,77,671	11,28,54,289
<b>Financial assets</b>			
Loans receivable	4	55,57,762	55,34,597
Other financial assets	5	12,11,685	12,29,522
Income tax assets (net)		22,84,718	5,61,172
Other non-current asset	6	1,60,33,164	1,63,73,934
<b>Total non-current assets</b>		<b>69,05,25,334</b>	<b>73,91,26,019</b>
<b>Current assets</b>			
Inventories	7	80,46,763	79,60,720
<b>Financial assets</b>			
Trade receivables	8	1,97,58,926	1,18,11,813
Cash and cash equivalents	9	22,63,445	35,54,114
Other financial assets	10	91,93,288	64,21,779
Loans receivable	11	27,00,622	15,16,888
Other current assets	12	43,05,881	43,15,467
<b>Total current assets</b>		<b>4,62,68,925</b>	<b>3,55,80,781</b>
<b>Total assets</b>		<b>73,67,94,259</b>	<b>77,47,06,800</b>
<b>CAPITAL AND LIABILITIES</b>			
<b>Capital</b>	13		
Partners' capital account		10,00,000	10,00,000
Partners' current account		16,82,49,356	25,05,04,723
<b>Total capital</b>		<b>16,92,49,356</b>	<b>25,15,04,723</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>Financial Liabilities</b>			
Borrowings	14	28,02,58,549	29,02,21,745
Lease liabilities	29.02	10,73,60,201	11,16,07,733
Other liabilities	15	2,93,49,825	3,16,81,146
Provision	16	12,48,349	8,13,907
<b>Total non-current liabilities</b>		<b>41,82,16,924</b>	<b>43,43,24,531</b>
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
Lease liabilities	29.02	57,24,032	51,30,353
Trade payables	17	8,43,76,155	3,96,51,699
Other financial liabilities	18	4,88,84,838	3,45,28,307
Other liabilities	19	97,94,897	91,59,398
Provision	20	5,48,057	4,07,789
<b>Total current liabilities</b>		<b>14,93,27,979</b>	<b>8,88,77,546</b>
<b>Total liabilities</b>		<b>73,67,94,259</b>	<b>77,47,06,800</b>

See accompanying notes forming part of the Special Purpose IND AS financial information

In terms of our report attached

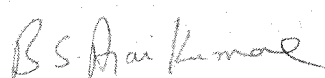
**For S G M & Associates LLP**

Chartered Accountants



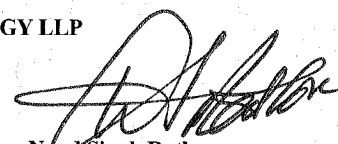
**S Vishwamurthy**  
Partner

Bengaluru, 12, June, 2021

**For HCG EKO ONCOLOGY LLP**


**Dr. B S Ajaikumar**  
Designated Partner

Bengaluru, 12, June, 2021



**Nand Singh Rathore**  
Designated Partner

**HCG EKO Oncology LLP**

Special Purpose IND AS Statement of Profit and Loss for the year ended 31 March 2021

(Amount in ₹, unless otherwise specifically mentioned)

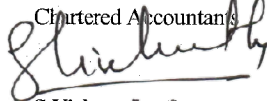
Particulars	Note No.	For the year ended	
		31-Mar-2021	31-Mar-2020
Revenue from operations	21	19,07,03,627	11,09,04,408
Other income	22	29,11,441	38,18,097
<b>Total revenue</b>		<b>19,36,15,068</b>	<b>11,47,22,505</b>
<b>Expenses</b>			
Purchase of stock-in-trade		5,81,55,710	3,59,51,093
Changes in inventory of stock-in-trade		(86,043)	(43,08,833)
Employee benefit expenses	23	5,25,19,472	2,68,70,214
Finance cost	24	6,34,71,634	3,20,09,837
Depreciation and amortisation expense	25	6,68,23,594	3,58,45,791
Other expenses	26	18,39,50,399	12,33,64,944
<b>Total expenses</b>		<b>42,48,34,766</b>	<b>24,97,33,046</b>
<b>Loss before exceptional items and tax</b>		<b>(23,12,19,698)</b>	<b>(13,50,10,541)</b>
Exceptional items		-	-
<b>Loss before tax</b>		<b>(23,12,19,698)</b>	<b>(13,50,10,541)</b>
<b>Tax expense / (benefit):</b>			
Current tax		-	-
Deferred tax		-	5,97,000
<b>Loss for the year</b>		<b>(23,12,19,698)</b>	<b>(13,56,07,541)</b>
<b>Other comprehensive income / (losses)</b>			
Items that will not be reclassified to Statement of profit and loss		-	-
Remeasurements of the defined benefit plans		(124)	(52,200)
Income tax on the above		-	-
<b>Total comprehensive income for the year</b>		<b>(23,12,19,822)</b>	<b>(13,56,59,741)</b>

See accompanying notes forming part of the Special Purpose IND AS financial information

In terms of our report attached.

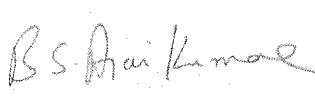
**For S G M & Associates LLP**

Chartered Accountants


**S Vishwanurthy**

Partner

Bengaluru, 12, June, 2021

**For HCG EKO ONCOLOGY LLP**

**Dr. B S Ajaikumar**

Designated Partner

Bengaluru, 12, June, 2021


**Nand Singh Rathore**

Designated Partner

**HCG EKO Oncology LLP**

Notes forming part of financial statements

Note (Amount in ₹, unless otherwise specifically mentioned)

No.

**3 Property, plant and equipment**

Particulars	Gross Carrying Value			Depreciation/Amortisation			Net Carrying Value	
	Balance as at	Additions	Disposals	Balance as at	Depreciation expense for the year	Adjustments	Balance as at	Balance as at
	1-Apr-2020	1-Apr-2020	31-Mar-2021	1-Apr-2020	31-Mar-2021	31-Mar-2021	31-Mar-2021	31-Mar-2020
Leasehold improvements	23,29,74,660	1,37,00,676	-	66,22,449	2,37,39,462	-	21,63,13,425	22,63,52,211
	1,12,50,000	22,17,24,660	-	3,10,274	63,12,175	-	22,63,52,211	1,09,39,726
Plant & machineries	36,18,37,748	24,86,899	-	2,27,48,063	2,51,47,922	-	31,64,28,662	33,90,89,685
	20,78,15,638	15,40,22,110	-	55,00,945	1,72,47,118	-	33,90,89,685	20,23,14,693
Furniture & fixtures	2,20,91,058	1,71,395	-	8,96,025	21,96,660	-	1,91,69,768	2,11,95,033
	46,020	2,20,45,038	-	1,904	8,94,121	-	2,11,95,033	44,116
Office equipment	47,98,440	1,947	-	6,38,349	5,00,967	-	36,61,071	41,60,091
	-	47,98,440	-	-	6,38,349	-	41,60,091	-
Computer	53,45,532	4,73,888	-	4,95,309	11,41,317	-	41,82,794	48,50,223
	-	53,45,532	-	-	4,95,309	-	48,50,223	-
Software	79,20,769	-	-	9,95,507	13,20,648	-	56,04,614	69,25,262
	-	79,20,769	-	-	9,95,507	-	69,25,262	-
<b>Total</b>	<b>63,49,68,207</b>	<b>1,68,34,805</b>	<b>-</b>	<b>3,23,95,702</b>	<b>5,40,46,976</b>	<b>-</b>	<b>56,53,60,334</b>	<b>60,25,72,505</b>
<b>Previous Year</b>	<b>21,91,11,658</b>	<b>41,58,56,549</b>	<b>-</b>	<b>58,13,123</b>	<b>2,65,82,579</b>	<b>-</b>	<b>60,25,72,505</b>	<b>21,32,98,535</b>

**HCG EKO Oncology LLP**

Notes forming part of Special Purpose IND AS financial information  
(Amount in ₹, unless otherwise specifically mentioned)

Note

No.

**1 Nature of operations**

HCG EKO Oncology LLP ('HCG EKO' or 'LLP') is a Limited Liability Partnership registered under Limited Liability Partnership Act, 2008. HealthCare Global Enterprises Limited ('HCG') and EKO Diagnostic Private Limited ('EKO') are partners in LLP having capital and profit sharing ratio of 50.50 : 49.50. HCG EKO is engaged in managing hospitals and medical diagnostic services including scientific testing and consultancy services in the pharmaceutical and medical sector. The LLP was incorporated on 15 May and has its registered office at # 8, P. Kalinga Rao Road, Sampangi Ram Nagar, Bengaluru – 560 027.

**2 Basis of preparation and Significant accounting policies**

The Special Purpose IND AS Financial Statements, comprising of Special Purpose IND AS Balance Sheet and Special Purpose IND AS Statement of Profit and Loss (together referred to as 'financial information'), of the LLP have been prepared as per the significant accounting policies provided by HCG and to the extent those accounting policies are applicable to the LLP. Refer Annexure 1 to these financial statements for significant accounting policies considered for the purpose of preparation of these financial information.

**4 Loans**

Particulars	31-Mar-2021	31-Mar-2020
Security deposit more than 12 months	55,57,762	55,34,597
<b>Total</b>	<b>55,57,762</b>	<b>55,34,597</b>

**5 Other non-current financial assets**

Particulars	31-Mar-2021	31-Mar-2020
Term deposit more than 12 months maturity	11,98,024	12,13,670
Interest accrued on long-term deposit	13,661	15,852
<b>Total</b>	<b>12,11,685</b>	<b>12,29,522</b>

**6 Other non-current assets**

Particulars	31-Mar-2021	31-Mar-2020
Capital advance	55,58,865	19,11,500
Prepaid expense	1,04,74,299	1,44,62,434
<b>Total</b>	<b>1,60,33,164</b>	<b>1,63,73,934</b>

**7 Inventories**

Particulars	31-Mar-2021	31-Mar-2020
Inventories (lower of cost and net realisable value)		
Medicines	75,18,305	68,33,027
Other consumables	5,28,458	11,27,693
<b>Total</b>	<b>80,46,763</b>	<b>79,60,720</b>

**8 Trade receivables**

Particulars	31-Mar-2021	31-Mar-2020
Unsecured, considered good	1,97,58,926	1,18,11,813
Credit impaired	1,23,94,364	71,00,000
Less: Provision for credit impaired	(1,23,94,364)	(71,00,000)
<b>Total</b>	<b>1,97,58,926</b>	<b>1,18,11,813</b>

**9 Cash and cash equivalents**

Particulars	31-Mar-2021	31-Mar-2020
Cash-on-hand	3,87,926	4,27,004
Balances with banks in current accounts	18,75,519	31,27,110
<b>Total</b>	<b>22,63,445</b>	<b>35,54,114</b>

**10 Other current financial assets**

Particulars	31-Mar-2021	31-Mar-2020
Unbilled revenue	85,22,465	58,81,548
Term deposit less than 12 months maturity	6,70,823	5,40,231
<b>Total</b>	<b>91,93,288</b>	<b>64,21,779</b>

**11 Loan current**

Particulars	31-Mar-2021	31-Mar-2020
Security Deposits	10,17,252	7,23,844
Loans and advances to employees	16,83,370	7,93,044
<b>Total</b>	<b>27,00,622</b>	<b>15,16,888</b>

**HCG EKO Oncology LLP**

Notes forming part of Special Purpose IND AS financial information  
(Amount in ₹, unless otherwise specifically mentioned)

Note  
No.

**12 Other current assets**

Particulars	31-Mar-2021	31-Mar-2020
Prepaid expenses	20,79,116	27,57,629
Advance to vendor	13,24,568	9,58,955
Balance receivable from revenue authority	9,02,197	5,98,883
<b>Total</b>	<b>43,05,881</b>	<b>43,15,467</b>

**13 Partners' Capital Account**

Particulars	As at					
	31-Mar-2021			31-Mar-2020		
	HCG	EKO	Total	HCG	EKO	Total
<b>Fixed capital</b>						
Opening balance	5,05,000	4,95,000	10,00,000	5,05,000	4,95,000	10,00,000
<b>Closing balance</b>	<b>5,05,000</b>	<b>4,95,000</b>	<b>10,00,000</b>	<b>5,05,000</b>	<b>4,95,000</b>	<b>10,00,000</b>

**Partners' Current Account:**

Particulars	As at					
	31-Mar-2021			31-Mar-2020		
	HCG	EKO	Total	HCG	EKO	Total
Opening balance	18,50,55,824	6,54,48,899	25,05,04,723	10,49,41,250	4,68,39,470	15,17,80,720
Add: Share of loss for the year	(11,67,66,010)	(11,44,53,812)	(23,12,19,822)	(6,85,08,169)	(6,71,51,572)	(13,56,59,741)
Add: Invested during the year	13,87,70,661	1,01,93,794	14,89,64,455	14,86,22,743	8,57,61,001	23,43,83,744
<b>Closing balance</b>	<b>20,70,60,475</b>	<b>(3,88,11,119)</b>	<b>16,82,49,356</b>	<b>18,50,55,824</b>	<b>6,54,48,899</b>	<b>25,05,04,723</b>

**14 Borrowings**

Particulars	31-Mar-2021	31-Mar-2020
<b>Secured</b>		
(i) Long-term loan from bank	28,02,58,549	29,02,21,745
<b>Total</b>	<b>28,02,58,549</b>	<b>29,02,21,745</b>

**(i) Terms of repayment and security**

	31-Mar-2021	31-Mar-2020
<b>Secured long-term from banks</b>		
Non-current portion	28,02,58,549	29,02,21,745
Amounts included under current maturities of long-term debt	2,30,01,033	72,67,012
Security: Exclusive charge on (i) all assets (equipment) purchased / funded through the above loan; (ii) all movable fixed assets and current assets (both present and future) of the LLP, including any refundable lease/rental deposit placed with lessor, excluding any assets which are charged exclusively to any lessor/vendor. Unconditional and irrevocable corporate guarantee and debt shortfall undertaking from the Partners in the LLP.		
Repayment terms and interest: Repayment in quarterly structured instalments with a moratorium of 3 years. Rate of interest is 1.25% spread over and above the bank's half yearly MCLR.		

**(ii) Unsecured loan**

Non-current portion	-	-
Amounts included under current maturities of long-term debt	-	1,74,64,077
Repayment terms and interest: Repayment in instalments after a period of 3 years from the transition date. Rate of interest / commission is 0.75% p.a.		

**15 Other liabilities**

Particulars	31-Mar-2021	31-Mar-2020
(i) Deferred income	2,93,49,825	3,16,81,146
<b>Total</b>	<b>2,93,49,825</b>	<b>3,16,81,146</b>

(i) Note: Deferred income represents present value of exemption from payment of custom duty on import of capital goods, subject to fulfilment of certain conditions related to export of services under the Export Promotion Capital Goods (EPCG) Scheme of the Government of India. The LLP has considered the EPCG benefit availed is to compensate the import cost of the assets and classified EPCG benefit as capital grant. Such grant is recognised as income over the useful life of the capital asset.

**16 Provision**

Particulars	31-Mar-2021	31-Mar-2020
Non-current provision		
Provision for employee benefits:		
28 Gratuity	6,73,778	4,67,386
Compensated absences	5,74,571	3,46,521
<b>Total</b>	<b>12,48,349</b>	<b>8,13,907</b>

**HCG EKO Oncology LLP**

Notes forming part of Special Purpose IND AS financial information

(Amount in ₹, unless otherwise specifically mentioned)

Note  
No.**17 Trade payables**

Particulars	31-Mar-2021	31-Mar-2020
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	8,43,76,155	3,96,51,699
<b>Total</b>	<b>8,43,76,155</b>	<b>3,96,51,699</b>

(i) Note: There are no dues to Micro and Small Enterprises. The information disclosed with regard to Micro and Small Enterprises is based on information collected by the Management. This has been relied upon by the auditors.

**18 Other financial liabilities**

Particulars	31-Mar-2021	31-Mar-2020
14 Current maturities of long term debt	2,30,01,033	72,67,012
14 Current maturities of deferred payment obligations	-	1,74,64,077
Interest payable to holding company	1,46,14,615	-
Payable on purchase of fixed assets	29,77,990	45,23,211
Accrued salary benefits	82,91,200	52,74,007
<b>Total</b>	<b>4,88,84,838</b>	<b>3,45,28,307</b>

**19 Other liabilities**

Particulars	31-Mar-2021	31-Mar-2020
Statutory remittances	22,14,390	62,92,773
Advance received from patients	75,80,507	28,66,625
<b>Total</b>	<b>97,94,897</b>	<b>91,59,398</b>

**20 Provision**

Particulars	31-Mar-2021	31-Mar-2020
Current provision		
Provision for employee benefits		
28 Gratuity	1,74,419	1,73,554
Compensated absence	3,73,638	2,34,235
<b>Total</b>	<b>5,48,057</b>	<b>4,07,789</b>

**21 Revenue from operations**

Particulars	31-Mar-2021	31-Mar-2020
Pharmacy sales	35,92,792	20,51,990
Medical service income	18,71,10,835	10,88,52,418
<b>Total</b>	<b>19,07,03,627</b>	<b>11,09,04,408</b>

**22 Other income**

Particulars	31-Mar-2021	31-Mar-2020
Interest income from :		
Deposits with bank	1,12,756	11,66,610
Financial assets	3,42,572	3,20,160
Net gain on foreign currency transactions and translation	1,24,792	-
Export incentive	23,31,321	23,31,327
<b>Total</b>	<b>29,11,441</b>	<b>38,18,097</b>

**23 Employee benefit expenses**

Particulars	31-Mar-2021	31-Mar-2020
Salaries and wages	4,84,58,890	2,41,12,438
Contributions to provident and other funds	34,71,079	23,74,351
Staff welfare expenses	5,89,503	3,83,425
<b>Total</b>	<b>5,25,19,472</b>	<b>2,68,70,214</b>

**HCG EKO Oncology LLP**

Notes forming part of Special Purpose IND AS financial information

(Amount in ₹, unless otherwise specifically mentioned)

Note

No.

**24 Finance costs**

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Interest on		
Term loan	3,06,45,090	1,02,46,450
Deferred payment obligation	2,06,270	27,93,575
Defined benefit obligation	48,376	74,456
Operating lease liability	1,25,87,647	94,74,145
Bank charges and other borrowing cost	27,46,569	17,89,656
Corporate guarantee charges	26,85,091	22,25,296
Interest on loan from partners	1,46,14,615	-
Net loss on foreign currency transactions and translation	(62,024)	54,06,259
<b>Total</b>	<b>6,34,71,634</b>	<b>3,20,09,837</b>

**25 Depreciation and amortisation expense**

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Depreciation and amortisation	5,40,46,976	2,65,82,579
Amortisation of right-of-use assets	1,27,76,618	92,63,212
<b>Total</b>	<b>6,68,23,594</b>	<b>3,58,45,791</b>

**26 Other expenses**

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Medical consultancy charges	3,72,55,163	2,27,17,718
Legal and professional fees	4,49,10,759	2,24,69,358
Lab charges	2,09,66,264	2,03,87,881
Power, fuel and water	1,50,61,291	92,38,078
Rent including lease rentals	20,12,054	32,91,082
Repairs and maintenance:		
Buildings	12,80,920	1,35,862
Machinery	2,07,08,956	53,73,483
Others	45,20,462	18,10,646
Insurance	5,17,319	2,23,940
Rates and taxes	36,60,410	23,43,764
Communication	9,50,727	7,67,315
Travelling and conveyance	40,42,468	50,78,567
Printing and stationery	18,52,727	19,22,464
House keeping and security	76,45,284	67,43,690
Business promotion expenses	1,05,38,766	1,97,98,071
Payment to auditors for:		
Statutory audit	3,54,000	2,36,000
Provision for doubtful trade and other receivables, loans and advances (net)	52,94,364	-
Miscellaneous expenses	23,78,465	8,27,025
<b>Total</b>	<b>18,39,50,399</b>	<b>12,33,64,944</b>

**27 Financial instruments****27.01 Gearing ratio: The gearing ratio at end of the reporting period was as follows**

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Debt	30,32,59,582	31,49,52,834
Less: Cash and bank balances	22,63,445	35,54,114
<b>Net debt (A)</b>	<b>30,09,96,137</b>	<b>31,13,98,720</b>
Total capital (B)	16,92,49,356	25,15,04,723
Net debt to capital ratio (A/B)	1.78	1.24

**27.02 Categories of financial instruments**

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
<b>Financial assets:</b>		
Measured at amortised cost		
Trade receivables	1,97,58,926	1,18,11,813
Cash and cash equivalents	22,63,445	35,54,114
Other financial assets	1,59,62,735	1,31,85,898
<b>Financial liabilities:</b>		
Measured at amortised cost		
Loans and borrowings	28,02,58,549	29,02,21,745
Trade payables	8,43,76,155	3,96,51,699
Other financial liabilities	4,88,84,838	3,45,28,307

**HCG EKO Oncology LLP**

Notes forming part of Special Purpose IND AS financial information  
(Amount in ₹, unless otherwise specifically mentioned)

Note

No.

**27.03 Fair value of the LLP's financial liabilities that are measured at fair value on a recurring basis**

Particulars	31-Mar-2021		31-Mar-2020	
	Carrying value	Fair value	Carrying value	Fair value
(i) Loans and borrowings	28,02,58,549	28,02,58,549	29,02,21,745	29,02,21,745
(i) There is no material difference between carrying and fair value of financial liabilities. Hence, carrying value is considered as fair value.				

**27.04 Foreign currency exposure and sensitivity analysis**

Foreign currency exposure: The details of un-hedged foreign currency exposure are as follows:

Particulars	31-Mar-2021		31-Mar-2020	
	Forex	INR	Forex	INR
USD	-	-	2,34,202	1,74,64,077

Foreign currency sensitivity analysis: Financial instruments affected by changes in foreign exchange rates include borrowings, deferred payment obligations, etc. The LLP considers US Dollar. The impact on account of 5% appreciation / depreciation in the exchange rate of the above foreign currencies against INR is given below:

Particulars	31-Mar-2021		31-Mar-2020	
	Forex	INR	Forex	INR
Appreciation in the USD	-	-	2,45,912	1,83,37,273
Depreciation in the USD	-	-	2,22,492	1,65,90,881

Interest rate sensitivity analysis

If interest rates had been 1% higher/lower and all other variables were held constant, the company's profit for the period ended / year ended would have impacted in the following manner:

Particulars	Impact on profit before tax for the year ended	
	31-Mar-21	31-Mar-20
<b>Decrease in interest rate by 1%</b> Increase in profit	28,02,585	(29,02,217)
<b>Increase in interest rate by 1%</b> Decrease in profit	(28,02,585)	(29,02,217)

**Liquidity analysis for non-derivative liabilities**

The following table details the LLPs remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the LLP can be required to pay. The table include both interest and principal cash flows. To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate curves at the end of the reporting period. The contractual maturity is based on the earliest date on which the LLP may be required to pay.

Particulars	31-Mar-2021				Carrying
	< 1 year	1-3 years	> 3 years	Total	
Borrowings	2,30,01,033	6,90,03,097	21,12,55,452	<b>30,32,59,582</b>	30,32,59,582
Trade payables	8,43,76,155	-	-	<b>8,43,76,155</b>	8,43,76,155
Other financial liabilities	4,88,84,838	-	-	<b>4,88,84,838</b>	4,88,84,838

Particulars	31-Mar-2020				Carrying value
	< 1 year	1-3 years	> 3 years	Total	
Borrowings	2,47,31,089	6,72,73,041	19,82,17,615	<b>29,02,21,745</b>	29,02,21,745
Trade payables	3,96,51,699	-	-	<b>3,96,51,699</b>	3,96,51,699
Other financial liabilities	3,45,28,307	-	-	<b>3,45,28,307</b>	3,45,28,307



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Notes forming part of Special Purpose IND AS financial information  
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**28 Employee benefit plans****Defined contribution plans**

The Group makes contributions to provident fund and employee state insurance schemes which are defined contribution plans, for qualifying employees. Under the schemes, the group is required to contribute a specified percentage of the payroll cost to fund the benefits. The contributions payable to these plans by the Company are at rates specified in the rules of the schemes and the Group has no obligations beyond its contributions.

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Contribution to Provident Fund and Employee State Insurance Scheme	30,52,460	21,54,926

**Defined benefit plan**

The Company and its Indian subsidiaries offers gratuity benefits, a defined employee benefit scheme to its employees. The said benefit plan is exposed to actuarial risks such as longevity risk and salary risk.

Longevity risk	The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.
Salary risk	The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.
Interest risk	The fund has invested 100% of the funds in 'Schemes of insurance - conventional products' which are risk averse as whole of the risk is borne by the Insurance company.

The principal assumptions used for the purposes of the actuarial valuations were as follows:

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Discount rate	5.50%	6.00%
Salary escalation	5.00%	5.00%
Attrition rate	35.60%	35.60%
Retirement age [in years]	60	60
Mortality	IAL2012-14Ult	

Amounts recognised in statement of profit and loss in respect of these defined benefit plans are as follows:

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Service cost		
Current service cost	2,12,313	1,45,738
Past service cost and (gain)/loss from settlements	-	-
Net interest expense	48,376	40,407
<b>Components of defined benefit costs recognised in profit or loss</b>	<b>2,60,689</b>	<b>1,86,145</b>
Remeasurement on the net defined benefit liability		
Return on plan assets [excluding amounts included in net interest expense] (excess) / Short return	-	-
Actuarial (gains) / losses arising from changes in demographic assumptions	-	-
Actuarial (gains) / losses arising from changes in financial assumptions	-	-
Actuarial (gains) / losses arising from experience adjustments	(124)	52,200
<b>Components of defined benefit costs recognised in other comprehensive income</b>	<b>(124)</b>	<b>52,200</b>
<b>Total</b>	<b>2,60,565</b>	<b>2,38,345</b>

The current service cost and the net interest expense for the year are included in the 'Employee benefits expense' line item in the statement of profit and loss. The remeasurement of the net defined benefit liability is included in other comprehensive income.

The amount included in the balance sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Present value of funded defined benefit obligation	8,48,197	6,40,940
Fair value of plan assets	-	-
<b>Funded status</b>	<b>8,48,197</b>	<b>6,40,940</b>
Restrictions on asset recognised	-	-
<b>Net liability arising from defined benefit obligation</b>	<b>8,48,197</b>	<b>6,40,940</b>
Current	1,74,419	1,73,554
Non-current	6,73,778	4,67,386

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Notes forming part of Special Purpose IND AS financial information  
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**Movements in the present value of the defined benefit obligation are as follows**

Particulars	31-Mar-2021	31-Mar-2020
Opening defined benefit obligation	6,40,940	4,02,595
Add/(Less) on account of acquisitions /business transfers		
<b>Expenses recognised in the statement of profit and loss</b>		
Current service cost	2,12,313	1,45,738
Interest cost	48,376	40,407
<b>Remeasurement (gains)/losses recognised in other comprehensive income</b>		
Actuarial gains and losses arising from changes in demographic assumptions	-	-
Actuarial gains and losses arising from changes in financial assumptions	-	-
Actuarial gains and losses arising from experience adjustments	(124)	52,200
Acquisition / Divestiture	-	-
Benefits paid	(53,308)	-
<b>Closing defined benefit</b>	<b>8,48,197</b>	<b>6,40,940</b>

Significant actuarial assumptions for the determination of the defined obligation are discount rate and expected salary increase. The sensitivity analysis below have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

Particulars	31-Mar-2021	31-Mar-2020
If the discount rate increases 1%	27,000	19,000
If the discount rate decreases 1%	(29,000)	(20,000)

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same as that applied in calculating the defined benefit obligation liability recognised in the balance sheet.

Expected future cash outflows towards the plan are as follows:

Particulars	31-Mar-2021	31-Mar-2020
Year 1	1,74,419	1,73,554
Year 2 to 5	5,75,000	4,03,000
Year 6 to 10	2,41,000	1,75,000
More than 10 years	39,000	29,000

**29 Disclosures in respect of operating leases**

Effective 01 April 2019, the Company adopted Ind AS 116 'Leases' and applied the standard using the retrospective method and has accordingly adjusted the Ind AS 116 transition to opening retained earnings as on 01 April 2019.

Company as a lessee : The Company has lease contracts for their hospital and corporate. The Company's obligations under its leases are secured by the lessor's title to the leased assets.

**Amount recognised in the balance sheet****29.01 Right-of-use assets**

Particulars	31-Mar-2021	31-Mar-2020
Opening balance	11,28,54,289	-
Additions	-	12,56,30,907
Deletions	-	-
Amortisation for the year		
Capitalised	-	(35,13,406)
Expensed	(1,27,76,618)	(92,63,212)
<b>Closing balance</b>	<b>10,00,77,671</b>	<b>11,28,54,289</b>

**29.02 Lease liabilities**

Particulars	31-Mar-2021	31-Mar-2020
Opening balance	11,67,38,086	-
Addition	-	12,10,57,179
Accretion of interest		
Capitalised	-	36,41,762
Expensed	1,25,87,647	94,74,145
Payments	(1,62,41,500)	(1,74,35,000)
Deletion	-	-
<b>Closing balance</b>	<b>11,30,84,233</b>	<b>11,67,38,086</b>
Current	57,24,032	51,30,353
Non-current	10,73,60,201	11,16,07,733

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**29.03 Maturity analysis: Contractual undiscounted cash flows**

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Less than one year	2,09,07,240	2,09,07,240
One to five years	15,50,79,453	12,06,87,043
More than five years	2,64,97,749	8,17,97,399
<b>Total</b>	<b>20,24,84,442</b>	<b>22,33,91,682</b>

**29.04 Amount recognised in Statement of Profit and Loss**

<b>Particulars</b>	<b>31-Mar-2021</b>	<b>31-Mar-2020</b>
Other expense: Rent including lease rentals (Short-term (Refer Note (i) below))	20,12,054	32,91,082
Amortisation of right-to-use assets	1,27,76,618	92,63,212
Finance cost: Interest on lease liabilities	1,25,87,647	94,74,145

The Company applies the short-term lease recognition exemption to its short-term leases of certain premises taken on lease (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option).

29 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.