

## Apex HCG Oncology Hospitals LLP

Rs. in Million

Balance Sheet as at	Note No	31-Mar-22	31-Mar-21
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	5	412.02	458.40
(b) Capital work-in-progress	5	0.44	0.44
(c) Right of use asset		892.86	952.39
(d) Goodwill	6	-	-
(e) Other intangible assets	6	-	1.95
(f) Financial Assets			
(i) Loans	7	-	-
(ii) Other financial assets	8	32.38	25.80
(g) Deferred tax assets (Net)	27.2	-	-
(h) Income tax assets (Net)	27.3	26.59	18.38
(i) Other non-current assets	9	4.33	11.26
<b>Total Non - Current Assets</b>		<b>1,368.62</b>	<b>1,468.62</b>
<b>Current assets</b>			
(a) Inventories	10	7.67	6.76
(b) Financial assets			
(i) Trade receivables	11	38.41	57.66
(ii) Cash and cash equivalents	12	69.40	10.43
(iii) Loans	7	0.76	0.75
(iv) Other financial assets	8	11.73	90.77
(c) Other current assets	9	6.86	8.05
<b>Total current assets</b>		<b>134.84</b>	<b>174.42</b>
<b>Total assets</b>		<b>1,503.46</b>	<b>1,643.04</b>
<b>CAPITAL AND LIABILITIES</b>			
<b>Partners' Capital</b>			
(a) Partners' Capital Account	13(a)	1,427.92	1,069.14
(b) Other Equity	13(b)	(1,119.38)	(955.73)
<b>Total Capital</b>		<b>308.54</b>	<b>113.40</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	14	-	317.84
(ii) Lease liabilities		1,055.01	1,050.90
(b) Provisions	16	0.95	1.41
(c) Other liabilities	18	27.12	30.15
<b>Total Non - Current Liabilities</b>		<b>1,083.08</b>	<b>1,400.30</b>
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	42.32
(ii) Lease liabilities	14	-	-
(iii) Trade payables	17	93.84	68.44
(iii) Other financial liabilities	15	3.96	4.33
(b) Provisions	16	1.69	0.65
(c) Other liabilities	18	12.33	13.60
<b>Total Current Liabilities</b>		<b>111.83</b>	<b>129.33</b>
<b>Total Liabilities</b>		<b>1,194.92</b>	<b>1,529.63</b>
<b>Total Capital and Liabilities</b>		<b>1,503.46</b>	<b>1,643.04</b>

See accompanying notes to the financial statements

For Apex HCG Oncology Hospitals LLP

Sd/-  
Srinivasa V Raghavan  
Designated Partner

Place : Bengaluru  
Date : 26.05.2022

Sd/-  
Dr. Ramesh B S  
Designated Partner

Place : Bangalore  
Date : 26.05.2022

Apex HCG Oncology Hospitals LLP

Rs. in Million

Statement of Profit and Loss for the years ended	Note No.	31-Mar-22	31-Mar-21
I Revenue from Operations	19	557.07	363.67
II Income from Government grants	20	3.03	3.22
III Other Income	21	7.10	2.87
<b>IV Total Income (I+II+III)</b>		<b>567.20</b>	<b>369.76</b>
<b>V Expenses</b>			
Purchases of Stock-in-trade		157.75	70.47
Changes in inventory of stock-in-trade		(0.92)	(0.16)
Employee benefits expense	22	70.64	58.18
Finance costs	23	133.54	159.60
Depreciation and amortisation expense	24	108.29	107.50
Other expenses	25	249.32	186.50
<b>Total expenses (IV)</b>		<b>718.61</b>	<b>582.10</b>
<b>VI Loss before exceptional items and tax (IV + V)</b>		<b>(151.42)</b>	<b>(212.35)</b>
<b>VII Exceptional items</b>		<b>(12.98)</b>	<b>-</b>
<b>VIII Profit / (loss) before tax (VI+VII)</b>		<b>(164.40)</b>	<b>(212.35)</b>
<b>IX Tax expense</b>			
Deferred tax	27.1	-	-
		-	-
<b>X Profit/(loss) for the year (VII-IX)</b>		<b>(164.40)</b>	<b>(212.35)</b>
<b>XI Other Comprehensive Income /(loss)</b>			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurements of the defined benefit liabilities / (assets)	30.2	0.06	0.21
(b) Income tax on the above		-	-
		<b>0.06</b>	<b>0.21</b>
<b>XII Total comprehensive income / (losses) for the year (VIII+IX)</b>		<b>(164.34)</b>	<b>(212.14)</b>

See accompanying notes to the financial statements

Sd/-  
**Srinivasa V Raghavan**  
 Designated Partner

Sd/-  
**Dr. Ramesh B S**  
 Designated Partner

Place : Bengaluru  
 Date : 26.05.2022

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