

HCG Manavata Oncology LLP

Rs. in Million

Balance Sheet as at	Note No	31-Mar-22	31-Mar-21
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	5	996.49	1,082.47
(b) Right of use assets	5	613.39	665.06
(c) Capital work-in-progress	5	1.10	-
(f) Financial Assets			
(i) Loans receivable	7	-	-
(ii) Other financial assets	8	67.22	11.87
(g) Income tax assets (Net)	26.3	28.51	41.84
(h) Other non-current assets	9	20.18	15.56
Total Non - Current Assets		1,726.89	1,816.79
Current assets			
(a) Inventories	10	11.23	11.57
(b) Financial assets			
(i) Investments	7	-	-
(i) Trade receivables	11	139.47	112.21
(ii) Cash and cash equivalents	12	31.40	22.26
(iv) Bank balances other than (iii) above	12	-	-
(iii) Loans	7	0.19	0.25
(iv) Other financial assets	8	15.07	77.24
(c) Other current assets	9	5.14	5.12
Total current assets		202.51	228.66
Total assets		1,929.40	2,045.45
CAPITAL AND LIABILITIES			
Partners' Capital			
(a) Partners' Capital Account	13(a)	657.03	657.03
(b) Partners' Current Account	13(b)	(149.46)	(90.26)
Equity attributable to owners of the LLP		507.57	566.77
General Reserve		21.19	17.55
Total Capital		528.76	584.32
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	311.22	240.30
(ii) Lease Liabilities	14	752.21	761.61
(iii) Other financial liabilities	15	-	-
(b) Provisions	16	6.28	5.53
(c) Income tax liabilities (Net)	26.4	-	-
(d) Deferred tax liabilities (Net)	26.2	12.79	33.53
(e) Other non-current liabilities	18	0.00	(0.00)
Total Non - Current Liabilities		1,082.50	1,040.97
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	23.53	-
(ii) Lease Liabilities	14	16.90	23.28
(iii) Trade payables	17	99.52	99.98
(iv) Other financial liabilities	15	13.99	154.75
(b) Provisions	16	3.92	2.44
(c) Other current liabilities	18	160.27	139.72
Total Current Liabilities		318.14	420.16
Total Liabilities		1,400.64	1,461.13
Total Capital and Liabilities		1,929.40	2,045.45

See accompanying notes to the financial statements

For HCG Manavata Oncology LLP

Sd/-

Srinivasa V Raghavan
Designated PartnerPlace : Bengaluru
Date : 26.05.2022

Sd/-

Dr. Raj Vasant Rao Nagarkar
Designated PartnerPlace : Bengaluru
Date : 26.05.2022

HCG Manavata Oncology 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	998.77	888.66
II Income from Government grants	20	-	5.29
III Other Income	21	4.80	7.05
IV Total Income (I+II+III)		1,003.57	901.01
V Expenses			
Purchases of Stock-in-trade		224.97	201.73
Changes in inventory of stock-in-trade		0.34	(0.40)
Employee benefits expense	22	126.46	100.01
Finance costs	23	132.56	81.13
Depreciation and amortisation expense	24	156.56	162.37
Other expenses	25	423.17	426.57
Total expenses (V)		1,064.06	971.41
VI Profit/(loss) before exceptional itme and taxes (IV-V)		(60.49)	(70.40)
Exceptional items (EPCG Interest)		-	(65.13)
Profit/(loss) before taxes		(60.49)	(135.53)
VII Tax expense			
(1) Current tax	26	19.80	12.15
Deferred tax	26.1	(20.86)	(12.86)
		(1.06)	(0.71)
VIII Profit/(loss) for the year (VI-VII)		(59.43)	(134.81)
IX Other Comprehensive Income /(loss)			
(i) Items that will not be reclassified to profit or loss			
(a) Remeasurements of the defined benefit liabilities / (assets)	29.2	0.35	(2.24)
(b) Income tax on the above		(0.12)	0.78
		0.23	(1.46)
X Total comprehensive income / (losses) for the year (VIII+IX)		(59.20)	(136.27)

See accompanying notes to the financial statements

For HCG Manavata Oncology LLP

Sd/-
Srinivasa V Raghavan
Designated Partner

Sd/-
Dr. Raj Vasant Rao Nagarkar
Designated Partner

Place : Bengaluru
Date : 26.05.2022

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