

HCG Oncology LLP

Balance Sheet	Note No	Rs. in Million	
		As at 31/03/2022	As at 31/03/2021
ASSETS			
Non-current assets			
(a) Property, plant and equipment	5	247.69	277.32
(b) Capital work-in-progress	5	0.99	0.00
(c) Right-of-use assets	6	168.16	195.79
(d) Other Intangible assets	6	0.05	0.16
(e) Financial assets			
(i) Loans	7	-	-
(ii) Other financial assets	8	25.86	23.74
(f) Deferred tax assets (Net)	26.2	0.12	0.12
(g) Income tax assets (net)	26.3	26.82	34.23
(h) Other non-current assets	9	9.03	8.81
Total non - current assets		478.72	540.18
Current assets			
(a) Inventories	10	8.97	8.11
(b) Financial assets			
(i) Trade receivables	11	34.23	30.01
(ii) Cash and cash equivalents	12	16.22	4.79
(iii) Loans	7	0.18	0.06
(iv) Other financial assets	8	3.34	8.34
(d) Other current assets	9	3.21	8.19
Total current assets		66.15	59.51
TOTAL ASSETS		544.87	599.68
CAPITAL AND LIABILITIES			
Partners Capital			
(a) Partners Capital Account	13(a)	151.99	113.43
(b) Reserve and Surplus	13(b)	(319.60)	(284.02)
Total Capital		(167.60)	(170.59)
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	14	286.90	292.44
(ii) Finance Lease Liability	15	178.42	199.87
(b) Provisions	16	1.21	1.19
(c) Deferred tax liabilities (Net)	26.2	-	-
(d) Other non-current liabilities		-	-
Total Non - Current Liabilities		466.52	493.50
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	30.59	37.02
(ii) Finance Lease Liability		21.46	19.14
(iii) Trade payables	17		
Total outstanding dues of micro enterprises and small enterprises		0.11	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		116.66	146.71
(iv) Other financial liabilities	15	8.14	4.77
(b) Provisions	16	2.78	0.98
(d) Other current liabilities	18	66.22	68.16
Total Current Liabilities		245.97	276.78
Total Non Current + Current Liabilities		712.49	770.28
Total Equity and Liabilities		544.89	599.68

For HCG Oncology LLP

Sd/-
Dr. B S Aiai Kumar
 Designated Partner

Place : Bengaluru
 Date: 26/05/2022

Sd/-
Dr. Raiiv Gopinath Bhatt
 Designated Partner

Place : Bengaluru
 Date: 26/05/2022

HCG Oncology LLP

		Rs. in Million	
Statement of Profit and Loss for the years ended	Note No.	31-Mar-22	31-Mar-21
I Income			
Revenue from Operations	19	524.10	441.82
Income from Government grants		-	2.06
Other Income	20	4.56	3.17
Total income (I)		528.66	447.05
II Expenses			
Purchases of Stock-in-trade		164.48	120.77
Changes in inventory of stock-in-trade		(0.86)	6.04
Employee benefit expense	21	78.69	70.62
Finance costs	22	58.00	62.57
Depreciation and amortisation expense	23	63.92	64.03
Other expenses	24	190.11	168.98
Total expenses (II)		554.34	493.01
III Loss before exceptional items and tax (I-II)		(25.69)	(45.96)
IV Exceptional items, net gain / (loss)		(19.63)	(39.94)
V Loss before tax (III-IV)		(45.32)	(85.90)
VI Tax expense			
Deferred tax	26.1	-	42.30
		-	42.30
VII Profit/(loss) for the year (VIII-IX)		(45.32)	(128.21)
VIII Other Comprehensive Income			
A (i) Items that will not be reclassified to profit or loss			
(a) Remeasurements of the defined benefit liabilities / (asset)	29.2	0.10	(0.35)
(b) Income tax on the above		-	0.12
		0.10	(0.22)
IX Total comprehensive income / (losses) for the year (X+XI)		(45.22)	(128.43)

See accompanying notes to the financial statements

For HCG Oncology LLP

Sd/-
Dr. B S Ajai Kumar
 Designated Partner

Sd/-
Dr. Rajiv Gopinath Bhatt
 Designated Partner

Place : Bengaluru
 Date: 26/05/2022

Place : Bengaluru
 Date: 26/05/2022