OHINGRA & ASSOCIATES Chartered Accountants

A. DHINGRA, FCA. B.S. JAIN, FCA. A.C. AGARWAL, FCA. RAKESH GUPTA, FCA. PANKAJ KUMPAWAT, FCA.



Off.: 0512 - 2352402 Resi.: 0512 - 2547305, 2525125 Mob.: 9839470209, 9415052167

> 17/14, THE MALL, KANPUR - 208 001

INDEPENDENT AUDITOR'S REPORT

To the Members of HCG REGENCY ONCOLOGY HEALTHCARE PRIVATE LIMITED

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of HCG REGENCY ONCOLOGY HEALTHCARE PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2017, and the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information,

Management's Responsibility 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 Ind AS financial statements that give a true andfair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of theInd AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS 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 including the Ind AS, of the state of affairs (financial position) of the Company as at 31stMarch, 2017, and its loss (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Other Matters

The comparative financial information of the company for the year ended 31st March 2016 and the transition date opening balance sheet as at 1st April 2015 included in these Ind AS financial statements, are based on the previously issued statutory financial statements prepared in accordance with the Companies (AccountingStandards) Rules, 2006 audited by us and report for the year ended 31st March 2016 and 31st March 2015 dated 16th May 2016 and 15th April 2015 respectively expressed an unmodified opinion on those financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been audited by us.

Our opinion is not modified in respect of these matters.

Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government interms of Section 143(11) of the Act, we give in "Annexure A"

A statement on the matters specified in paragraphs 3 and 4 of the Order.

- 2. As required by Section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge on Auditor's Report under Ind AS for Transition Phaseand belief were necessary for the purposes of our audit.
- b) 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
- c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are inagreement with the books of account.
- d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards prescribed under section 133of the Act.
- e) On the basis of the written representations received from the directors as on 31st March, 2017 taken onrecord by the Board of Directors, none of the directors is disqualified as on 31st March, 2017 from being appointed as a director in terms of Section164(2) of the Act.
- 1) With respect to the adequacy of the internal financial controls over financial reporting of the Company and Auditor's Report under Ind AS for Transition Phase the operating effectiveness of such controls, refer toour separate Report in "Annexure B".
- g) 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 has made provision, as requiredunder the applicable law or accounting standards, for material foreseeable losses, ifany, on long-term contracts including derivative contracts;
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company



iv. The Company had not deposited any Specified Bank Notes (old currency notes) during the period from 8th November 2016 to 30th December 2016.

For Jain Dhingra& Associates

Chartered Accountants Firm Regn. No. 000987C

Kanpur, 12th May, 2017

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(R. N. Dhingra)
Partner

Membership No. 15385

ANNEXURE "A"

To the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on other legal and Regulatory Requirements' section of our report of even date of HCG Regency Oncology Healthcare Pvt. Ltd)

- i) a) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- b) As informed to us during the year company has started Cancer hospital. Most of the assets were installed during the year under review. Installation of many assets are in progress. The company has a program of verification of fixed assets. There were no disposal of fixed assets during the year.
- c) According to information and explanation given to us and on the basis of our examination of the records of the company the title deeds of immovable properties are held in the name of the company as at the Balance Sheet date.
- ii) Company has not held any inventory during the year of any stock.
- iii) The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.
- iv) The Company has not granted any loans or made investments or provided guarantees which are covered under the provisions of Section 185 and 186 of the Companies Act, 2013 and hence reporting under clause (iv) of the CARO 2016 is not applicable.
- v) According to the information and explanations given to us the company has not accepted any deposit during the year in terms of the provisions of section 73 and 76 or any other relevant provisions of the Companies Act, 2013.
- vi) The maintenance of cost records under section 148(i) of the Companies Act, 2013 is not applicable to the Company.
- vii) According to information and explanations given to us in respect of statutory dues.



- a) The company has been regular in depositing undisputed statutory dues including Provident fund, Employees State Insurance, Income Tax, Service Tax, Custom duty value added Tax Cess and other material statutory dues applicable to it with the appropriate authorities.
- viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government. The Company has not issued any debentures.
- ix) In our opinion and according to the information and explanations given to us, money raised by way of term loans have been applied by the Company during the year for the purposes for which they were raised.. The Company did not raise money by way of initial public offer (including debt instruments) during the year.
- x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi) In our opinion and according to information and explanations given by the management, no managerial remuneration has been paid or provided during the year.
- xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the CARO 2016 Order is not applicable.
- xiii) In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 188 and 177 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details or related party transactions have been disclosed in the financial statements, etc. as required by the applicable accounting standards.
- xiv) During the year Company has made private placement of shares during the year under review. The requirement of section 42 of the Companies Act, 2013 have been complied with and the amount raised have been utilized for the purposes for which the fund were raised.
- xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence provisions of Section 192 of the Companies Act, 2013 are not applicable.

xvi) The Company is not required to be registered under section 45-I of the Reserve Bank of India Act, 1934.

For Jain Dhingra& Associates
Chartered Accountants
Firm Regn. No. 000987C

(R. N. Dhingra) Partner

Membership No. 15385

Kanpur, 12thMay, 2017

"Annexure B" to the Independent Auditor's Report of even date to the members of HCG REGENCY ONCOLOGY HEALTHCARE PRIVATE LIMITED, on the Financial Statements for the year ended 31st March 2017

Annexure-B

Independent Auditor's Report on the Internal Financial Controls under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of HCG REGENCY ONCOLOGY HEALTHCARE PRIVATE LIMITED ("the Company") as of March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on" the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 168 Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

CALLED STATE OF THE PARTY OF TH

For Jain Dhingra& Associates Chartered Accountants Firm Regn. No. 000987C

(R. N. Dhingra)

12. N. Dhingo

Partner

Membership No. 15385

Kanpur, 12th May, 2017

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See accompanying notes to the financial statements.

In terms of our report attached

For Jain Dhingra & Associates Chartered Accountants
Registration No. 0009870 E.N. Obingra

Mem. No. 15385

Place: KANPUR Date: 12/05/2017

On behalf of the Board of Directors For HCG Regency Concellogy Healthcare Private Co

Director

Company Secretary

Place KANPUR

	Particulars			ote No.	For the year ended 31 March, 2017	For the year ended
						31 March, 2016
	Revenue from ope	er ation we			R ₃ ;	85
	If Other Income	* BUOTIN		13	A Armana in A	
	III Total income (I+II)			14	19687154	0
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	(a) Depreciation and	d amortisation expense		3	1898739	9
	(e) Finance costs				5558849	Č
	(f) Other expenses:	1. 1.	and the second second	17	1517561	, 0
	Total expenses (IV)	and the growth of the control of		13	6120551	Ô
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V	Profit before coment	onal items and tax (III-IV)			20710/23	٥
	Exceptional Items	Auto (16:17: 30:0 13X (11:18)			**************************************	
	Profit /(Loss) after ex	and the party of the world			-7197436	O
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VI	Profit after tax for the	vesi (V.VII			2296939	0
	· ·	The state of the s			4900497	·
	Other comprehensive	income			, a - 2 - 2 - 7 - 7	Ö
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	. 4-11-6123	Constant Parties L. Officials			0	Ď
D.	Total comprehensive in-	ome for the year (VII + VIII)			Y	0
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	Famings Per Share of Rs					8
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,	see accompanying notes	to the financial statements.				
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in terms of our report attached. For Jain Dhingra & Associates Chartered Accountants Registration No. 000987C

Partner Mem. No. 15385

Flace : KANPUR Date: 12/05/2017 On behalf of the Board of Directors

For HCG Regency Concology Healthcare Privat

Director

Company Secretary

Place : KANPUR

	Particulars		/03/2017	31/03/	2016
1	Net Profit Before Tax as per Statement of Profit & U Add/(Deduct):	oss	(7,197,435.74)		*
	Depreciation		5,658,849.00		40 A A A A
	Interest & Financial Charges		39,013,008,00		16,848.22
	Operating Profit before Working Capital Changes		37,474,421,26		22,200,934.00
	Add/(Deduct):		As has allaw service		22,217,782.22
	Inventories			÷	
	Trade Receivables				•
	Long Term and Short Term Loans & Advances and			•	V
	other assets		\$,904,580.98		10.024,548.00
	Trade Payables other Liabilities and provisions		51,451,499.76		26,706,089,67
	Cash Inflow from Operations		97,830,502.00		58,948,419.89
	Interest Paid		39,013,008.00	100 mg 10	22,200,934,00
	Taxation				ns ,
	Preliminery Expenditure incurred				
	Net Cash inflow Operating Activities		58,817,494,00		36,747,485.89
11	CASH FLOW FROM INVESTING ACTIVITIES:			- '	
11	Purchase of Fixed Assets			er Bearings	
	Proceeds from Sale of Assets	218,312,612.92	•	372,102,454.89	
	Investment in Bank deposits				
	macement in pank debosits.	00.000,000.8	ar and or the second	676,980,00	
	Mark Course around the foregoing in Mark Mark		225,312,612.92	'.	372,779,434.89
	Net Cash used in Investing Activities		226,312,612.92		372,779,434.89
Ш	CASH FLOW FROM FINANCING ACTIVITIES:		(167,495,118.92)		(336,031,949.00)
14±	Proceeds from Issue of Share Capital	and a second			
	Proceeds from term Loans & Other Borrowings	109,946,221.00		48,905,472.00	
	Repayment of term Loans & Other Borrowings	74.951,525.70		282,952,210,00	
	Transfer on account of Merger	(21,179,853.00)			
	Net Cash from Financing Activities		****		
	Net Increase /(decrease) in Cash & Cash Equivalent		163,717,893,70		331,857,682,00
	Cash & Cash Equivalent as at 01.04.2017	•	(3,777,225.22)		(4,174,267.00)
	Cash or Cash equivalent as at 31,03,2017		5,267,368.52		9,441,635.52
	Net Increase /(decrease) in Cash & Cash Equivalent		1,490,143.30	i i	5,267,368,52
	Significant Accounting Policies & Notes to Accounts		(3,777,225.22)	****	(4,174,267.00)
	form an integral part of financial statements				•
	As per our separate report of even date attached			1-29	
	For Jain Dhingra & Associates	Ä.	a binkaté né aku muu - a m	611211	
	Chartered Accountants		t behalf of the Board of Di		
	The state of the s	FO	Luro Haseuch nucolosh	Healthcare Private Limiter	j

Company Secretary

Place : KANPUR

Place : KANPUR Oate: 12/05/2017

R.N. Dhingra Partner Mem. No. 15385

Registration No. 000987C

HCG REGENCY ONCOLOGY HEALTHCARE PRIVATE LIMITED

Notes to the financial statements

1. Corporate Information:

HCG REGENCY ONCOLOGY HEALTHCARE PRIVATE LIMITED ("the Company") is a joint venture company owned by Regency Hospital Limited& Healthcare Global Enterprises Limited.

2. SIGNIFICANT ACCOUNTING POLICIES:

a) Basis of Preparation of Financial Statements:

Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

The financial statements up to year ended 31 March 2016 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

These financial statements are the first financial statements of the group under Ind AS.

The financial statements have been prepared on a historical cost basis, except for the few assets and liabilities which have been measured at fair value.

b) Fixed Assets:

All fixed assets are stated at cost of acquisition less accumulated depreciation and impairment losses. The cost of fixed assets includes taxes, duties, freight and other incidental expenses related to the acquisition and installation of the assets.

Capital work - in - progress comprises of and amounts expended on development/acquisition of Fixed Assets that are not yet ready for their intended use at the Balance Sheet Date. Expenditure during construction period directly attributable to the projects under implementation is included under Capital work-in-progress, pending allocation to the assets. Advances paid to acquire fixed assets have been included under long term loans and advance as per revised Schedule III.

c) Impairment of assets

The carrying amount of the asset is reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of the asset is estimated. The recoverable amount is the greater of the asset's net selling price and value in use, which is determined based on the estimated future cash flow discounted to their present values. An impairment loss is recognized whenever the carrying amount of an asset or





its cash generating unit exceeds its recoverable amount. Impairment loss is reversed if there is change in the estimates used to determine the recoverable amount.

d) Revenue Recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliable measured. Revenue is recognized when the cancer treatment of patient is completed.

e) Borrowing Costs:

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Other borrowing costs are expensed in the period in which they are incurred.

f) Employee Benefits:

Short-term employee benefits (benefits which are payable within twelve months after the end of the period in which the employees render service) are measured at cost.

Gratuity

Since the company has not completed five years of its operation, therefore no employees qualified under Gratuity Act, 1972. Therefore provision of gratuity has not been made by the Company.

Leave Encashment Benefits

The Company has a policy to accumulate leave encashment benefits of the employees. The Company pays leave encashment Benefits to employees at end of each accounting period.

g) Taxation:

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss).

Deferred income tax is determined using tax rates (and laws)that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax liability is settled.



Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current and deferred tax is recognized in profit or loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

Provisions, Contingent Liabilities and Contingent Assets h

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent liabilities are disclosed for (1) possible obligations which will be confirmed only by future events not wholly within the control of the Company or (2) present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. Contingent assets are not recognized in the financial statements as this may result in the recognition of income that may never be realized.

Foreign currency transactions

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognized in profit or loss.

Cash and cash equivalents

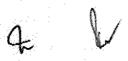
For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

k) Trade receivables

Trade receivables are recognized initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

Trade and other payables

Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.



HCG Regensity Directogy Healthsare Private Umrited Notes formship part of the financial statements for the year ended 53 Mar, 2017

Note 3. Property, Plant and Equipment & Intendible Asset

	"TOPETTA, Plant and Edulpment **	***											
Particulars Cost or Deemed cost At Lapril 2015	Fresholdland Leaseholdland* Buildings	* Buildings @	Bushings [Finance lease]	Plant and Equipment (Cwhed)	Fant and Equipment Leased)	Facility and Office Equipment	Funture and Fittings	Computer Equipment	Vefsioles	Hetrica Street	Total Property, Plant and Equipment	miangibie Assets ** Total Intangibie Assets	
Audritors Recises Obspessis						11000		0038E 0049Z			\$9673500	4.50686	
Additions Disposals	59625000	0 0 73333137	© •	280830060	r 5	11000	0 000	59700 8893374		0		45000	
A St Match 2017	20082905	0 7333333	ę.	260830060	£.3	122223		•	٥	563297	46797545 6 600497246		
Accumulated Deprenation At 1 April 2015 Recisis Depreciation charge for the year	. 65	6	a	Ç	٥		Ė		G	©	50 10 10	Đ	
Disposals At \$1 March 2016		Ď	i i			202		44 44 44 44			16848	0	
Disposals At 31 March 2017		7610E		4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	a 9	100 EE	0 88 88 88 88	333467			25 55 55 55 55 55 55 55 55 55 55 55 55 5	60	
Carrylog Amount At J. April 2015 At 31 March 2015 At 21 March 2017	596.29000 596.29000 596.29000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000	0 0 0000000000000000000000000000000000	000	25.8 1168	D D B	25.55 5.55 5.55 5.55 5.55 5.55 5.55 5.5	១		29664685 5964685	455000	
At 1 April 2015 At 3 Merch 2016 At 32 Merch 2017	142998611 515074866 392405281						Di Constantino	g S Rot		0 0 0 0	发展 1	\$3465 \$1	

4

HCG Regency Oncology Healthcare Private Limited Notes forming port of the standalone financial statements

Note 4 Other Financial Assets*			•
Particulars	As at 31 March, 2017	As at 31 March, 2016	As at 1 April, 20
Non-Lurrent	Rs.	R:	85
(a) Security Deposits	3517500		•
(b) Inter Corporate deposits	000,1466	and the state of t	
(c) loans and advances to subsidiary (Related Party)	, and the second se		•
(d) Term Disposit more than 12 months Maturity (Refer note (i) below)	8676930		
(cf Interest Accrued on Long Term Deposit Total Other Non-Current Financial Assets	57712	9	
POLIN CHAIR NOR CAPTER FINANCIAL ASSETS	12252192	676980	
Total Other Current Financial Assets			
(a) Due from Related Parties	6132166		
(b) Advance to employees	1137256 1597	Ď.	
(b) interest Accrued on short term deposits/lagns	, i.e.	Ď	٠.
	\$233 <i>7</i> 63	Ď O	
		*	* * * *
Note 5 Cash and Cash Equivalents			
aring 3 this min that Establicats		1.0	
Particulises	i describinados de sucres.	and the second of the second o	
	As at 31 March, 2017	the state of the s	4s at 1 April, 201
a) Cach an hand	85 232325	Rt.	Ry.
b) Cheques, drafts on hand	232325 0	13054	260
r) Boonces with banks		9	
(i) in current accounts	1257818	5250315	94147
II) In EESC accounts	0	0	
iii) in deposit accounts with original maturity less than Imonths No Balance in Escrew account	0	Ď	
ny basance no licrow account Intal A			
Osan A 1) Other Bank Ralance	1490143	5267369	94416
in Earmanhed depoxies		April 18	44
otal Cash and Cash Equivalents	a di Talah ang di daga		
	.10 7	0	
otal Cash and Cash Equivalents	d mode than at 2		
otal Cash and Cash Equivalents	1490143	5267369	944163
or the purpose of the cash flows, cash and eash equivalent comprise the following	1490)143	5267369	944169
or the purpose of the cash flows, cash and eash equivalent comprise the following	As at 31 Mainth, 2017 As	at 31 March, 2016 - As	at 1 April, 2015
or the purpose of the cash flows, cash and eash equivalent comprise the following	As at 31 March, 2017 As Fis	at 31 March, 2016 As	at 1 April, 2015 Rs.
or the purpose of the cash flows, cash and each equivalent comprise the following ordiculars.	As at 31 March, 2017 As As 232325	at 31 March, 2016 As Rs. 13054	at 1 April, 2015 Rs. 26844
or the purpose of the cash flows, cash and eash equivalent comprise the following rticulars:) Cash on hand Cheques, drafts on hand Balances with banks	As at 31 March, 2017 As Fis	at 31 March, 2016 As	at 1 April, 2015 Rs. 26844
or the purpose of the cash flows, cash and eash equivalent comprise the following inticulars: Cash on hand Cheques, drafts on hand Balances with banks In current accounts	As at 31 March, 2017 As As 232325	at 31 March, 2016 As Rs. 13054 G	at 1 April, 2015 fis. 25844
or the purpose of the cash flows, cash and eash equivalent comprise the following rticulars:) Cash on hand Cheques, drafts on hand Balances with banks	As at 31 March, 2017 As RS 232325 0	at 31 March, 2016 As Rs. 23054 G 5254325	at 1 April, 2015 Rs. 26844 9414736
or the purpose of the cash flows, cash and eash equivalent comprise the following inticulars. Cash on hand Cheques, drafts on hand Balances with banks In current accounts	As at 31 March, 2017 As RS 232325 0	at 31 March, 2016 As Rs. 13054 G	at 1 April, 2015 Rs. 26844 9414726
or the purpose of the cash flows, cash and eash equivalent comprise the following eruculars. Cash on hand Endeques, drafts on hand Balances with banks In current accounts With original maturity less than 3 months	As at 31 March, 2017 As As 232325 0 1257818 8	at 31 March, 2016 As Rs. 13054 G 5254315	at 1 April, 2015 Rs. 26844 9414726
or the purpose of the cash flows, cash and eash equivalent comprise the following irriculars. Cash on hand Cheques, drafts on hand Balances with banks In current accounts In deposit accounts with original maturity less than 3months	As at 31 March, 2017 As RS 232325 C 1257818 0 1450144	at 31 March, 2016 As Rs. 13054 G 5254325 0 5257369	at 1 April, 2015 Rs. 2684 9414724 9441638
or the purpose of the cash flows, cash and eash equivalent comprise the following irriculars. Cash on hand Cheques, drafts on hand Balances with banks In current accounts In deposit accounts with original maturity less than 3months	As at 31 March, 2017 As 78 232325 C C 1257818 C 1450144	at 31 March, 2016 As Rs. 13054 G 5254315 G 5257309 at 31 March, 2016 As a	at 1 April, 2015 Rs. 2684 9414724 9441638
or the purpose of the cash flows, cash and eash equivalent comprise the following irriculars. Cash on hand Cheques, drafts in hand Balances with banks In current accounts In deposit accounts with original maturity less than 3months the & Other Assets ticulars	As at 31 March, 2017 As 82 232325 C 1257818 C 1450144 As at 31 March, 2017 As a 85	at 31 March, 2016 As Rs. 13054 G 5254325 0 5257369	at 1 April, 2015 Rs. 26844 (9414724 9441636
or the purpose of the cash flows, cash and eash equivalent comprise the following visculars. Cash on hand Cheques, drafts on hand Balances with banks In current accounts In deposit accounts with original maturity less than 3months the 6 Other Assets ticulars	As at 31 March, 2017 As 88 232325 0 1257818 0 1450144 As at 31 March, 2017 As a 85	at 31 March, 2016 As Rs. 13054 G 5254315 G 5267309 st 31 March, 2016 As a	at 1 April, 2015 Rs. 2684 941479 944636 R 1 April, 2015 Rs.
or the purpose of the cash flows, cash and each equivalent comprise the following priculars. Cash on hand Eheques, drafts on hand Salances with banks In current accounts with original maturity less than 3months to 6 Other Assets to the other Assets to current Advance income tax	As at 31 March, 2017 As 82 232325 0 1257818 0 1450144 As at 31 March, 2017 As a 687765	at 31 March, 2016 As Rs. 13054 G 5254315 G 5257309 St 31 March, 2016 As a Rs.	37 1 April, 2015 RS. 2684 9414796 9441636 RS 1 April, 2015 RS. O
or the purpose of the cash flows, cash and each equivalent comprise the following irriculars. Cash on hand Cheques, drafts on hand Balances with banks In current accounts In deposit accounts with original maturity less than 3months ite & Other Assets ficulars in clurrent Advance income tax MAT Credit Entitlement	As at 31 March, 2017 As 82 232325 0 1257818 0 1450144 As at 31 March, 2017 As a 687765 17398	at 31 March, 2016 As Rs. 23084 G 5254315 0 5257309 st 31 March, 2016 As a Rs.	at 1 April, 2015 Rs. 26844 9414796 9441636 Rt 1 April, 2015 Rs. 0
or the purpose of the cash flows, cash and each equivalent comprise the following irriculars. Cash on hand Cheques, drafts on hand Edeques, drafts on hand Balances with banks In current accounts with original maturity less than 3months the 6 Other Assets ficulars in current Advance income tax MAT Credit Eachtlement Propaid expenses. Clipital advances	As at 31 March, 2017 As 82 232325 0 1257818 0 1450144 As at 31 March, 2017 As a 687765 17398 0	at 31 March, 2016 As RS. 13054 G 5254315 O 5257309 at 31 March, 2016 As a RS. O 17398	9414794 9444794 9441636 8 I April, 2015 82
or the purpose of the cash flows, cash and eash equivalent comprise the following visculars. Cash on hand Cheques, drafts on hand Balances with banks In current accounts with original maturity less than 3months to 8 Other Assets ticulars incurrent Advance income tax MAT Credit Engitiement Propold expenses Capital advances Capital advances Capital advances Capital advances Capital advances Capital advances	As at 31 March, 2017 As 82 232325 0 1257818 0 1450144 As at 31 March, 2017 As a 687765 17398	at 31 March, 2016 As Rs. 13054 G G 5254315 G 5257309 St 31 March, 2016 As a Rs. 0 17398 G 39912863	at 1 April, 2015 Rs. 2684 941479 9441636 Rt 1 April, 2015 Rs. 0
or the purpose of the cash flows, cash and each equivalent comprise the following priculars. Cash on hand Cheques, drafts on hand Salances with banks In current accounts In deposit accounts with original maturity less than 3months to 8 Other Assets ticulars in element Advance income tax MAT Credit Engineers Repaid expenses Security Deposit divance Rent	As at 31 March, 2017 As 232325 0 1257818 0 1459144 As at 31 March, 2017 As 3 27398 0 15427605	at 31 March, 2016 As RS. 13054 G 5254315 O 5257309 at 31 March, 2016 As a RS. O 17398	9414796 9414796 9441636 \$1 April, 2015 82
or the purpose of the cash flows, cash and each equivalent comprise the following insculers. Cash on hand Cheques, drafts on hand Balances with banks In current accounts In deposit accounts with original maturity less than 3months We is Other Assets returnent Advance income tax MAT Credit Englishment Prepaid expenses Cigital advances Security Deposit divance fact. Therent vecrued on Long Term Deposit	As at 31 March, 2017 As 232325 0 1257818 0 1450144 As at 31 March, 2017 As 3 587765 17398 0 19427605 0	at 31 March, 2016 As Rs. 13054 G G 5254315 G 5257309 St 31 March, 2016 As a Rs. 0 17398 G 39912863	9414796 9414796 9441636 \$1 April, 2015 82
or the purpose of the cash flows, cash and each equivalent comprise the following insculers. Cash on hand Cheques, drafts on hand Balances with banks In current accounts In deposit accounts with original maturity less than 3months We is Other Assets returnent Advance income tax MAT Credit Englishment Prepaid expenses Cigital advances Security Deposit divance fact. Therent vecrued on Long Term Deposit	As at 31 March, 2017 As 232325 0 1257818 0 1450144 As at 31 March, 2017 As 3 587765 17398 0 19427605 0	at 31 March, 2016 As Rs. 13054 G G 5254315 G 5257309 St 31 March, 2016 As a Rs. 0 17398 G 39912863	9414796 9414796 9441636 9441636 91491636 91491636 91491636 914398 0
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or the purpose of the cash flows, cash and each equivalent comprise the following priculars. Cash on hand Cheques, drafts on hand Salances with banks In current accounts In deposit accounts with original maturity less than 3months to 8 Other Assets ticulars in element Advance income tax MAT Credit Engitiement Prepaid expenses Security Deposit divance Rent nterest account long Term Deposit of the purposes Repaid expenses	As at 31 March, 2017 As 82 232325 0 1257818 0 1450144 As at 31 March, 2017 As 6 687765 17398 0 15427605 0 375000 20507763 179338	at 31 March, 2016 As Rs. 13054 G 5254315 G 5257309 S257309 S131 March, 2016 As a Rs. 0 17393 G 39912863 12500 39942761	9414796 9414796 941636 \$1 April, 2015 85 0 17308 0 50107811
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or the purpose of the cash flows, cash and each equivalent comprise the following inticulars. Cash on hand Chequies, drafts on hand Balances with banks In current accounts with original maturity less than 3months in deposit accounts with original maturity less than 3months in deposit accounts with original maturity less than 3months in current Advance income tax MAT Credit Exhibitement Propoid expenses Capital advances Security Deposit divance Rent interest recrued on Long Term Deposit ent ent ince to vendors all advance cat Cash	As at 31 March, 2017 As 232325 0 0 1257818 0 1450144 As at 31 March, 2017 As 3 687765 17398 0 19427605 0 375000 20507763 170338 493625 0 20000	at 31 March, 2016 As Rs. 13054 G 5254315 G 5257309 St 31 March, 2016 As a Rs. G 17398 G 39912863 12500 39942761	91 April, 2015 Rs. 26844 9414796 9441636 Rt I April, 2015 Rs. 0 17398 0 50107811
or the purpose of the cash flows, cash and eash equivalent comprise the following structures. Cash on hand Cheques, drafts on hand Salances with banks In current accounts In deposit accounts with original maturity less than 3months the 8 Other Assets riculars in element Advance income tax MAT Credit Entitlement Prepaid expenses Security Deposit drance Rent interest accrued on Long Term Deposit at ent repoid expenses thers Advances since to vendors at advance est Cash one for Expenses note for Expenses	As at 31 March, 2017 As 232325 0 1257818 0 1450144 As at 31 March, 2017 As 3 27398 0 19427605 0 375000 20507768 170338 493625 5 20000 1260	at 31 March, 2016 As Rs. 13054 G SE54325 G SE54325 G SE57309 at 31 March, 2016 As a Rs. 0 17398 G SE5700 SE5700 G SE57000 G SE57000 G	83. 26346 9414796 0 9441636 81 April, 2015 82 0 17398 0 50107811
or the purpose of the cash flows, cash and eash equivalent comprise the following structures. Cash on hand Chequies, strafts on band Balances with banks In current accounts In deposit accounts with original maturity less than 3months to 8 Other Assets riculars in current Advance income tax MAT Credit Selffement Prepaid expenses Capital advances Security Deposit strance Rent interest verified on Long Term Deposit at ent Prepaid expenses Mers Advances since to vendors all advance ent Caph meet for expenses	As at 31 March, 2017 As 232325 0 0 1257818 0 1450144 As at 31 March, 2017 As 3 687765 17398 0 19427605 0 375000 20507763 170338 493625 0 20000	at 31 March, 2016 As Rs. 13054 G 5254315 G 5257309 St 31 March, 2016 As a Rs. G 17398 G 39912863 12500 39942761	at 1 April, 2015 Rs. 26846 9414796 0 9441636 81 April, 2015 Rs. 0 17398 0 50107811





His regency concesses the Charle Person Unions Names forming meet of the standalone financial at literature

None 7 Share expired

\$260 kg (#15		
(a) Authorized	Enough Secures Number of process	Amount
At 1 April 2015, 31 Whitch 2016 and 31 Morch 2017 Leavily shores of 10 each with widing rights	30000000	\$00000000
fb) is need, Sumerikes and Fully Male sip Equity wheres of 80 each with waiting signing:		
Editorica asi mi 3 aprili 2005		
increase during the year	15520000	100100000
Bolinion on at 32 March 2016	4445752	44457520
fractesse thering the year	2440593.7	344509530
Balance at at E1 March 2017	9995132	55952210
Your	24401043	2446106%)
Refer Notes below	84401063	M4610433

[10] Deansto of shares held the nech stransholder booking more than 50% wherea

Same of share headens	Number of shares had		As at 31 March, 1056 Number of Shares hold	The local of
Repensy Hospitol Limited Healthcore Global Enterprises Ltd.	11990525 12474559	49 005 51 005		45 80% 50 ans

As at 31 Merch, 2017

Note (a)

Name of shareholder

The Company has only and class of Equity Stares with Vehing Rights (one viete per share). The distribution of diskland is in the proportion to the mandar of equity shares which by the shareholders. The disident proposed by the Board of Directors is subject to the approval of the shareholders to the enough Annual Springlif Meeting. In the exect of Sociation of the company, the heighest of equity shared will be entitled to receive remembing assets of the company, after distribution of all preferences measures. The distribution will be in projection to the number of equity frames held by the shareholders.

Note & Other Equity

Add Re measurem At 21 March 2017

on paintlions) on deliment benefit plan

Parisonio ri		**	•
for Securitives premiurit econumit At I April 2015	Artisteens Ro	Amount Rs	Array great
Addi Frankon in charca keind duking year Lossi Share issur expenses	#200000 #445#37	8100000 4445853	0.000000
AC 31 Mouth 2016 Add: Phoneium on shares issued during your	i2145052	12541952	s
Add: Reversal of excess provision for share issue expenses At 31 March 2017	999.11 <u>1</u>	γ γα:⊶παρούπ	ß
Ref Share options authorising accoming Ref Agon 2015	22342002	12545952	0
1899: Transferred to Securities premium account on injertise of 1800s. Less: Deferred stack companyation excurate.	9 ©		
At 31 Munich 2016 ACC: Amounts recorded on grants during the year Less: Frameworked to Societies prominen account on everying of Escips 8 3 1 Munich	0	ę	0
At 31 March 1913		σ	
c) (Defait) in Anisement of From and Lose. A4.1 April 2015	*		ø
Add Lots for the year At 31 March 2006	73443	7.443	72443
Add. Profit for the year	77.043	73683	0
At 31 Merch 2017	4900497		Ø ø
d) Other Reserves	~430.5 Totals	72439	6
At 2 April 2015			
And: Romanumente geinflicss) on defined benefit plan	•	o	<u>:</u>





17569123

1247500

HCG Regency Oncology Healthcare Private Limited Notes forming part of the standalone financial statements

	the state of the s	100		4.4		
Mote 9 Boltowings	and a state of the state of					
1 W 4421		.*	100		÷	
A Non-current borrowings						
Particulars		je iz učili	Δe	21 33 44 300 c		Control of the property
			er	av sa maien' 2011	As at 31 March, 2016	
Secured		1000	A 18	. ***3	Rs	Rs
Term Loans:				and the street and		
From Banks - Secured (Refer notes) to	o xii)					* *
From Other Parties (Refer notes iv to				474564548	391209585	150268212
Vehicle loans	Asi		· '	21875401	42010837	O
A EA (IVE) WINDLED			200	Ó		17.
	The second second second second			<i></i>		O
Unsecured					•	
Deferred payment obligations			100	9447894	•	
Long term maturities of Finance Lease	Obligations fat amortical ener				. 0	Q .
	State and San security reports a principal	4	178 323	Ø	O	٥
Total		11.				
	***		1900 0	486992095	433220422	150268212
		1.17		4 4	14.24.42.74.4	**ANYDOSTS
8. Current borrowings Secured	and the second second	· .				
Particulars			and the second			
A 四次 医动物性外部分型			As a	# 31 March, 2017	45 at 31 March, 2016	former guest mount
				As .	The state of the s	
Loans repayable on demand - From Bar	nk - Overdraft				Rs	Ms.
Total				0	Ø	0
4 - 2 ⁴				Đ	O	Ď.
Note 10 Other financial liabilities			,		·* .	- W
	•		- 1			
Particulars		2 - 2 - 3	As as	: 31 March 2017	is at 31 March, 2016 A	riil 4 de as areas
100				Ris	~ med tenseri, £112 € A	
Non-Current		*		4 MB-1.	Rs.	Rs.
Payable on purchase of fixed assets		-				
				ü	0	ō
Carrent						7.1
	Service of the servic		100			
Current maturity of long term loans from	n banks and others		4.00	47919018	21005418	20
Current maturity of deferred payment of	bligations			O		٥
Corrent maturity of finance lease obligat	tions (at amortised cost)			0	Q	0
				. 6	. 0	Ď.
interest on Borrowings accrude & but no	ot alse			Ö	o	. 7
Payable on purchase of fixed assets				Farm State Co.	₩.	0
Total Other Current Financial Liabilities				12941030	1364134	o ·
				56860cos	22369552	o
Total Other Financial Gabilities			2.1			. •
				55350098	22360352	
Note II Trade payables					Eduar Indian Co.	. 0
•			17.5	100		
			A - 58 7	e nativity division		•
Particulars				A MARICA, 2017 AS	at 31 March, 2016 As a	t 1 April, 2015
				男5	Rs	રેડ
Trade payables						· · ·
and the second s		1.1	11 11			
Other than acceptances						
			1.0			
Total outstanding dues of micro enterpris	ses and small enterorises in the	er Note 431	200	24		
Total outstanding dues of creditors other	This micro enterprises and re-	mentil		Ö	O C	٥
enterprises	21 Oct 20 10 10 10 10 10 10 10 10 10 10 10 10 10	9192.0	++	* * * * * * * * * * * * * * * * * * * *		
Trade payables to related parties				2800771	ð	o
and the second s						.**
T-1-1			•			
Total				2800771		
				TARREST LT	0	Ů
					•	
Note 12 Other current liabilities						
· ·	**		Tagan daga	and a second		
Particulars			磁磁孔	March, 2017 As at	31 March, 2016 As at	I Ancil 2014
· » En Chillippe 3				83	Rs	Rs
**************************************						ns :
(a) Statutory remistances				563009	***-	
(b) Deposits from patients	•				9924	5844
(d) Gratuity payable (Refer Note 30)				278000	G:	ø
(c) Employee Related Payable				. 0	0 -	o
(ii) Other Accrued Liabilities				1481405	172588	70472
1. C - reserve - 如此 Phillips 162				10356678	\$338398	
		g - 1			~>>03E	4103056
all stars	\sim	Λ				
Total	()	3		13001000	4.4	100
	しし	11		12681093	\$520910	4184372
	~	# .	E			

Additional Disclosures Summary of significant accounting policies and other explanatory information for the year ended 31 March, 2017

	T. C.	Details of security	Secured by way of DP Note (LDOC 4), Letter of Installment with acceleration Chause (LDOC 47).	Equipments, Equable mortgage of Land & Building, situated at A-4 Sarvodaya Natra Kennyr seed Com-	Regency Hospital Limited and Healthcare Goldal Enterprises		
And the state of t	Lenus of cepayment		months & repayable in 96 months with moratorium of 48 contraction from his parts				
The state of the s	31 March 2016	237,990,402				237,980,586	237.980.586
As at	31 March 2017	3433255			The state of the s		324,672,076
Name of bank / financial		Hank of Bereig			O. S. C.	Accest mannues of long	Disclosed as long term

The above loans carry an interest of Base plus I 60% page

(b) Foreign Letter of Gredit

Marie Commission of the Commis				
ABBO TO SHIFT	As at	Asat	TOTAL OF SECTION SECTI	
Bark of Harain	March 2017	31 March 2016	TENERAL TOTAL TENERAL TOTAL TO	Delate at the second
	143,335,850	153,228,999	1 DATE DOUBLE ON 15 Nov. 554 6	wild of accountly
				Secured by way of Stanged Latter of Coalt and it.
			Letter depositing FLIR (L.	Letter depositing FDR (LDOC 16), Counter Calmin from
Bank of Baroda	CONTRACTOR OF THE PARTY OF THE	The state of the s	supplier for Bank Cua	supplier for Bank Quarantee of 15% as margin of LC.
lotal	1.05 552 553	The state of the s	1000 payable on 24 Apr. 2017	ī
Correct manuers of long	6,1367	153,228,999	The state of the s	The second secon
	William Properties of Control of			A CONTRACTOR OF THE PROPERTY O
Machiner 22 king tenn	M3,339,850	153,228,009	1	
		THE PROPERTY OF THE PROPERTY O		

(c) Unsecured

	end instalment due on 16 Sep., 2017 &	A CONTROL OF THE ASSESSMENT OF CONTROL OF THE ASSESSMENT OF THE AS	
	5 35 Months () exput institutent of Rs. 2,10,05,418/- beginning from 16 Sep., 2016, 2nd instalment due on 16 Sep., 2017 & 3rd instalment due on 16 August, 2018).		∑ :
Tems of tepsyment	55 35 Months (3 equal instalment of Rs. 3rd instaiment due on 16 August, 2019		J
As at As at 31 As at 31 March	39,985,58	39,985,587 63,015,255 21,005,418 21,005,418	18,980,169
Name of bank Semens Healthear Carba	Total	Current maturities of long retts debts	Disclosed as long term

HOS Regency Cincology Healthcaire Private Limited Notes forming part of the standalogo Rejected statements Notes for

4.5 Marchan San			
23 America from executions	•		
Particulurs	the second secon	***************************************	
Frame from implical services		As at 31 Mores, 2017	As at 81 March, 2018
income from Phirmscy		39667154	
Other operating licerna		. 0	9
Yonai		and the second s	0
the second secon		1968/154	t t
14 Other incorps			≱
Particulars	or a recognition of the second of		
Interest income from		AS 80 31 March, 2017	
Deposits with bank	er en en er er er en		AS AT 31 Moreh, 2016
· income the refund		29127	
· Uncertified famos pipers to substitutions		9	ti de la companya de
- htter curporate deposite		\$	· · · · · · · · · · · · · · · · · · ·
Income from sale of mutual feed			t t
Unrealized gain on tarns of mutual fine		ē	a a
Piet cale on foreign currency transactions and tran			
Other non-operating income (Refer note (il) below)	siation	. · · · · · · · · · · · · · · · · · · ·	Ø
Tetal			
		75284	•
25 Purchase of stock in trade		WB\$\$\$	ā
Particulars			
Pharmacy		Ar 46 76 44	
Consumables		As at 31 March, 2017	As at 31 March, 2016
Gross purchance			
Stock-in-roide		11755020	ŏ
AND CONTRACT TO CONTRACT CONTR		11755038	,
*arvi		11755025	
Total			
Hill Komunds . W. M.		11755075	æ
16 Employee baneins expense			. 22
P=/Notions			
Reintries and wages		As at 31 March, 2017	Aver 31 March, 2016
Contributions to provident fund		2636577	
Creatury Expense		159170	&
Expense on employee stack option where		3	ð
Stoff weither expensive			and the first of the second second
Total		203992	*
•		1858739	4
17 Finance come			0
Particulary			and the second second
		As at 31 Month, 2017	Control of the second
traggast expante dat			As at 31 March, June
· Term borns and working canital facilities with Land.			
- Firence lease and deferred payment obligations		a	
- Cefond benefit obagations		1500712	<u> </u>
Other borrowing cost		0	9
- Loan processing starges			
Cara charges		0	
Teras		7840	
		25:7361	ð
18 Other expenses	the state of the s	shrkpaf	
Particulary		•	
Land Marketing		for as 74 hannes	
naca seria		as at 31 March, 1017	As at 31 March, 2015
Medical consultancy chargas			
Lagat and professional charges		167278	.no
tab changes		171936	Ď
Power, fuel and water	Carrier Control Control	ø	4
Rent including seaso rentals		1715967	ð
Rezults and maintenance:		317500	ć
-Buildings	and the state of t	and the second s	
λάλιτα in erγ		600	
- Others		Ó	· · · · · · · · · · · · · · · · · · ·
Visurance		106352	9
Auter and taxes		38295	8
Communication		6630	.
Travelling and conveyance		133923	Ö.
Printing and stationery		282587	₽
Mouse knepper and apporter		261517	6
Business promotion expenses			•
Payments to auditors frefer note below:	والمناصبين فينها فأكام ومعاور والمنافق والمرازي	262037	and the second second
State of Exercise accommendate the party paper papers.		#61644	o o
Loss on fixed assets sold / scrapped / written off		28750	
Provision for doubtful trade secretables and loons and after	inces (net)	Č.	
CONDICAL TARGETTE		\$	Š
Miscelaniques expenses		25030	*
Total		²⁷ 556	
		61,00552	ō



HCG Regency Oncology Healthcare Private Limited Notes forming part of the standalone financial statements Note No.

19 Deferred Tax

Particulars	As at 31 March, 2017	As at 31 March, 2016
Deferred tax assets (net)		
Difference in Loss as per l. Tax Act & Companies Act Loss carried forward for subsequent years Defected tax assets Impact of timing difference on tangible assets depreciation Defected tax liability	6018403 2224008 8242410 5945471	0 0 0
Total	-5945471 2296939	0

9 Wen

HCG REGENCY ONCOLOGY HEALTHCARE PRIVATE LIMITED

Notes to the financial statements

Note 20:

	Particulars	and the state of t	
	- Annual Control of the Control of t	2016-17	2015-16
	Contingent Liability	na proportion and the state of	Rs.
Name and Address of the Party o	Foreign Letter of Credit (USD 23,10,000) Foreign Letter of Credit (EURO 90,000) Bank Guarantee for EPCG Scheme	14,98,92,472.00 62,13,600.00 84,46,429.00	15,32,28,999.00 0.00 84,46,429.00

Note 21:Capital Commitments:

A COLON OF BASE AND BASE AND A SECOND OF SHIP AND A SECOND OF SHIP ASSESSMENT OF SHIP ASS	Particulars	- 250-1500 Millianness	(Control of the control of the contr	Company and the second
			2016-17	2015-16
Estimated valu	e of contracts in capil	tal account	Rs.	Rs.
remaining to be capital advance	executed and not provide		27,94,829.00	5,71,19,588.00
And the of the common of the control	and the second s	tantanen sera sentan innetiti esa vista po <mark>rtanen en esa esa del</mark> platon en mentinos e manes des platos per propri	A Schooling to a Grant grant what con-	-17 1, 10,000.00

Note 22: Related Party Disclosures:

(a) Related Parties:- As per AS-18, related parties of the Company are as under:

Name of the related party	Relationship	
Healthcare Global Enterprise Limited	Holding Company	
Regency Hospital Limited	to recognize the transportation of the state	
	Company having substantial Interest in the Company as shareholder	
Dr. Atul Kapoor	Director	
Dr. RashmiKapoor	Director	
Shri Anant Shrinivas Kittur	Director	
Shri Basavalinga Ajaikumar Sadashivalah	Director	

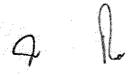
(b) Transactions with Related parties.

Name of the related party	Relation with the Company	Description of transactions during the year	2016-17 (inRs.)	2015-16 (inRs.)
Regency Company Hospital having Limited substantial Interest in the Company as shareholder	Investments in Equity Shares	5,24,46,273.00	2,44,05,491.00	
	Purchase of Medicines and Services	1,14,94,531.00	0.00	
	Outstanding at the close of year	1,14,94,531.00	0.00	
Healthcare Holding Global Company Enterprises Limited	Investment in Equity Shares	5,74,99,948.00	2,44,99,981.00	
	Purchase of Medicines	2,98,114.02	0,00	
New York Control of the Control of t	Berry and the second	Outstanding at the close of year	2,98,114.02	0.00

Note 23: Remuneration to Auditors (excluding service tax):

Particulars	2016-17	2015-16
	(inRs.)	(inRs.)
Audit Fee Other services certification	1.00,000.00	15,000.00
Other services certification	0.00 D	0,00

Note 24:Details of dues due to Micro, Small and Medium Enterprises as per MSMED Act, 2006 Government of India has promulgated an Act namely The Micro, Small and Medium Enterprises Development Act, 2006 which comes into force with effect from October 2, 2006. As per the Act, the Company is required to identify the Micro, Small and Medium suppliers and pay them interest on overdue beyond the specified period irrespective of the terms agreed with the suppliers. The management has confirmed that none of the suppliers have confirmed that they are registered under the provision of the Act. In view of this, the liability of the interest and disclosure are not required to be disclosed in the financial statements.



Note 25: Loans and Advances:

In the opinion the Board of Directors, the Current Assets, Loans and Advances are approximately of the value stated, if realized in ordinary course of business and provision for depreciation and other known liabilities is adequate.

Note: 26:

(a) Value of Imports calculated on CIF basis:

Particulars Particulars	2016-17	2015-16
	(inRs.)	(inRs.)
i) Raw Materials	0.00	0.00
ii) Capital Goods	1,10,05,066.00	21,62,45,254.00
iii) Stores and spare parts	0.00	0.00

(b)Expenditure in Foreign Currency:

Particulars	2016-17	2015-16
	(inRs.)	(inRs.)
Expenditure	1,10,05,066.00	21,62,45,254.00

Note 27 Earnings Per Share

Particulars

	2016-17 (inRs.)	2015-16 (inRs.)
Basic earnings per share	A Company of the Comp	7-c-renalita kadina kale marika armelik ibiyangan kalembara kasa kayas termin lata
Net Loss for the year attributable to the equity shareholders	-4900496.87	
Weighted average number of equity shares	24461063	14465952
Par value per share	and the state of t	
Earnings per share from continuing operations - Basic	(0.20)	Commence of the contract of th
Diluted earnings per share	And the second s	es essenos des electro Enricie Triposocon feministra menogram ignividade intra
Net Loss for the year attributable to the equity shareholders	-4900496.87	Community of graphs of contributed refer to anythic community and the contributed graphs are an includible
Weighted average number of equity shares	24461063	14465952
Par value per share		grant grant 15 a guarant og dermiligt i selfannna i verkrænning sklassen skipping beter mennen av
Earnings per share, from continuing operations - Diluted	(0.20)	0





Note 28: Previous year figures have been reclassified /regrouped wherever necessary to correspond with the Current year's classification /disclosure.

Note 29: These financial statements have been prepared in the format prescribed by the Schedule III to the Companies Act, 2013. Previous period figures have been recasted /restated wherever necessary to compare from the figures of current year.

As per our separate report of even date attached Significant Accounting Policies & Notes to Accounts form an integral part of financial statements

FOR JAIN DHINGRA & ASSOCIATES

Chartered Accountants Registration No.000987C

R N. Dhingra

Partner

Membership No.15385

DATE: 12/05/2017 PLACE: KANPUR For and on behalf of Board

Dr. Atul Kapoor

Director

Dr.Rashmi Kapoor

Director

Meghna Srivastava

Company Secretary