INDEPENDENT AUDITOR'S REPORT TO HCG (MAURITIUS) PRIVATE LIMITED

We have audited the accompanying Special Purpose Ind AS Consolidated Financial Information of **HCG** (MAURITIUS) PRIVATE LIMITED (referred to as 'Company') which comprise the special purpose Ind AS consolidated balance sheet as on 31 March 2022 and the special purpose Ind AS consolidated financial results for the year then ended, and a summary of significant accounting policies as applicable to HealthCare Global Enterprises Limited (referred to as 'HCG') and other explanatory information (together referred to as 'financial information'). The financial information has been prepared by the management of HCG, and in accordance with the recognition and measurement principles enumerated in the significant accounting policies followed by HCG, a significant shareholder in the Company.

Management's responsibility for the financial information

Management is responsible for the preparation of these financial information that give a true and fair view of the state of affairs and results of operations of the Company in accordance with the recognition and measurement principles enumerated in significant accounting policies provided by HCG; this includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial information 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 this financial information based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial information is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial information. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial information.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial information gives a true and fair view of the state of affairs of the Company as at 31 March 2022, and of its results of operations for the year then ended in accordance with the recognition and measurement principles enumerated in the significant accounting policy provided by HCG.



S G M & Associates LLP

Basis of accounting

Without modifying our opinion, we draw attention to Note 1 to the financial information, which describes the basis of accounting. The financial information is prepared for the purpose of consolidation with HCG. As a result, the financial information may not be suitable for another purpose.

Bangalore

For S G M & Associates LLP

Chartered Accountants

(LLP Registration No. 200058S)

S Vishwamurthy Partner

(Membership No.215675)

Bengaluru, 23 May 2022 UDIN: 22215675AJMWTO8814 Special Purpose IND AS Consolidated and Standalone Financial Results for the quarter and year ended 31st March 2022

Non-current assets 123.81 - (a) Property, plant and equipment 123.81 - (b) Capital work-in-progress 155.15 - (c) Goodwill 7.86 - (d) Right of use asset 77.49 - (e) Intangible assets 88.32 - (f) Financial assets 30.13 279.4 (ii) Other financial assets 1.11 - (g) Income tax assets (net) - - (h) Other non-current assets 7.65 - Total non-current assets 491.72 279.4	alance Sheet as at 31st March 2022	Consolidated	Standalon
(a) Property, plant and equipment 123.81	ASSETS		
Discrimination of the progress 15.15 15.	Non-current assets		
(b) Capital work-in-progress 15.1.5	(a) Property, plant and equipment	123.81	100
(c) Goodwill 7,86		155.15	120
(g) Righfor for seaset 877,49 - (e) Intangible assets 88.32 - (f) Financial assets 30.13 279,4 (ii) Other financial assets 1.11 - (g) Income tax assets (net) 7.65 - (h) Other non-current assets 491,72 279,4 Current assets 491,72 279,4 (a) Inventories 491,72 279,4 (b) Financial assets 491,72 279,4 (i) Trade receivables 8.76 - (i) Trade receivables 8.76 - (ii) Cash and cash equivalents 14.49 0.4 (iii) Cash and cash equivalents 14.49 0.4 (iii) Cash and cash equivalents 4.60 0.3 (c) Other current assets 20.09 0.0 Total current assets 3.65 0.0 Co Other current assets 29.20 0.0 Equity 365.25 365.25 (a) Equity share capital 365.25 365.25 (b) Shares pending issuance 92.30 92.2 (c) Other equity 20.2 76.2<		7.86	141
(c) Intamplible assets (f) Financial assets (f) Financial assets (f) Investments (g) Income tax seats (nex) (h) Other financial assets (g) Income tax seats (nex) (h) Other non-current assets Total acquired assets (ii) Cash and cash equivalents (iii) Loans (ci) Incare crevables (iii) Cash and cash equivalents (iii) Loans (ci) Other current assets Total ASSETS Total ASSETS Total ASSETS Total Equity Total Equity AND LIABILITIES Equity (a) Equity AND LIABILITIES Equity (a) Equity And Cash acquired assets (b) Shares pending issuance (c) Coher equity (c) Coher equity (c) Coher equity (c) Coher cquity (c)	··	77.49	145
(f) Financial assets 30.13 279.4 (ii) Other financial assets 1.11 - (g) Income tax assets (net) 7.65 - (h) Other non-current assets 7.65 - Total non-current assets 491.72 279.4 Current assets 491.72 279.4 Current assets 0.9 - (i) Trade receivables 8.76 - (ii) Trade assets 9.9 - (ii) Cash and cash equivalents 14.49 0.0 (iii) Cash and cash equivalents 41.49 0.0 (iii) Cash and cash equivalents 9.0 0.0 (ii) Cash and cash equivalents 14.49 0.0 (iii) Cash and cash equivalents 9.0 0.0 (ii) Cash and cash equivalents 9.0 0.0 (ii) Cash and cash equivalents 9.0 0.0 (c) Other current assets 516.18 279.6 Equity 365.25 365.25 365.25 (a) Equity Share capital 365.25 365.25 365.25 365.25 365.25 365.25 365.25 365.25 365.2		88.32	2
(ii) Other financial assets 1.11	(f) Financial assets		
Qg Income tax assets (net) 7.65	(i) Investments	30.13	279.4
Qg Income tax assets (net) 7.65	(ii) Other financial assets	1.11	-
(h) Other non-current assets 7.55 - Total non-current assets 491.72 279.4 Current assets 0.49 - (a) Inventories 0.49 - (b) Financial assets - - (i) Tade receivables 14.49 0.1 (ii) Cash and cash equivalents 14.49 0.1 (iii) Loans 0.63 - (c) Other current assets 0.09 0.0 Total current assets 24.46 0.2 TOTAL ASSETS 516.18 279.6 Equity 365.25 365.25 (a) Equity share capital 365.25 365.25 (b) Shares pending issuance 92.30 92.3 (c) Other equity (192.28) (181.1 Total equity 265.27 276.6 Non-controlling interests 49.24 - Total equity 314.51 276.2 Liabilities (1) Borrowings 123.60 - Total con-current liabilities (1) Borrowings 123.60 - Total current liabilities (1) Borrowings		- II	
Total non-current assets 491.72 279.4 Current assets (a) Inventories 0.49 - (b) Financial assets - - (ii) Cash and cash equivalents 14.49 0.1 (iii) Loans 0.63 - (c) Other current assets 0.09 0.0 Total current assets 24.46 0.2 TOTAL ASSETS 516.18 279.6 EQUITY AND LIABILITIES - - Equity (a) Equity share capital 365.25 365.2 (b) Shares pending issuance 92.30 92.3 92.3 (c) Other equity (192.28) (181.1 Total equity 265.27 276.6 Non-controlling interests 49.24 - Total equity 314.51 276.6 Liabilities (a) Financial liabilities 123.60 - (a) Financial liabilities 123.60 - (b) Borrowings 123.60 - (c) Borrowings 45.64 - (d) Finan		7.65	
(a) Inventories 0.49 - (b) Financial assets - - (i) Tade receivables 8.76 - (ii) Cash and cash equivalents 14.49 0.1 (iii) Loans 0.63 - (c) Other current assets 24.46 0.2 TOTAL ASSETS 516.18 279.6 EQUITY AND LIABILITIES Equity (a) Equity share capital 365.25 365.2 (b) Shares pending issuance 92.30 92.2 (c) Other equity 265.27 276.2 Non-controlling interests 49.24 - Total equity 314.51 276.2 Liabilities 49.24 - Non-current liabilities 123.60 - (i) Borrowings 123.60 - Total non-current liabilities 123.60 - (a) Financial Liabilities 45.64 - (ii) Borrowings 45.64 - (ii) Other financial liabilities 17.89 13.4 (iii) Other financial liabilities 78.07 3.3		491.72	279.4
(b) Financial assets 8.76 - (i) Trade receivables 8.76 - (ii) Loans 0.63 - (c) Other current assets 0.09 0.0 Total current assets 24.46 0.2 TOTAL ASSETS 516.18 279.6 EQUITY AND LIABILITIES Equity - Equity 365.25 365.25 (b) Shares pending issuance 92.30 92.3 (c) Other equity (192.28) (181.1 Total equity 265.27 276.2 Non-controlling interests 49.24 - Total equity 314.51 276.2 Liabilities - - Non-current liabilities - - (i) Borrowings 123.60 - Total non-current liabilities - - (ii) Trade payables - - (iii) Trade payables - - (iii) Other financial liabilities 14.54 1.1 (iii) Other financial liabilities - - (iii) Other financial liabilities -	Current assets		
(i) Trade receivables (ii) Cash and cash equivalents (iii) Loans (c) Other current assets (c) Other current assets (d) 0.09 (d) 0.00 Total current assets (e) Other current assets (f) 0.09 (f) 0.00 Total ASSETS (f) 16.18 (f) 0.18	(a) Inventories	0.49	2
(i) Trade receivables (ii) Cash and eash equivalents (iii) Loans (c) Other current assets (c) Other current assets (d) 0.09 (d) 0.00 Total current assets (e) Other current assets (f) 0.09 (f) 0.00 Total ASSETS (f) 16.18 (f) 279.4 EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Shares pending issuance (c) Other equity (f) 22.30 (g) 2 (g) Country (g) 2 (g) Equity share capital (h) Shares pending issuance (g) Other equity (g) 2 (g)	(b) Financial assets		
(ii) Cash and cash equivalents 14.49 0.1 (iii) Loans 0.63 - (c) Other current assets 0.09 0.0 Total current assets 24.46 0.0 TOTAL ASSETS 516.18 279.0 EQUITY AND LIABILITIES 516.18 279.0 Equity 365.25 365.2 (b) Shares pending issuance 92.30 92.3 (c) Other equity (192.28) (181. Total equity 265.27 276.3 Non-controlling interests 49.24 - Total equity 314.51 276.2 Liabilities (a) Financial liabilities 123.60 - (i) Borrowings 123.60 - Total non-current liabilities 123.60 - (ii) Trade payables (iii) Trade payables 17.89 1. (iii) Other financial liabilities 17.89 1. (iii) Other financial liabilities 78.07 3. Total liabilities 201.67 3.		8.76	j =
(iii) Loans 0.63	(ii) Cash and cash equivalents	14.49	0.1
(c) Other current assets 0.09 0.0 Total current assets 24.46 0.3 TOTAL ASSETS 516.18 279.0 EQUITY AND LIABILITIES 250.0 20.0 Equity (a) Equity share capital (b) Shares pending issuance (c) Other equity 92.30 92.2 (c) Other equity (192.28) (181. Total equity 265.27 276.0 Non-controlling interests 49.24 - Total equity 314.51 276.0 Liabilities 314.51 276.0 Non-current liabilities (i) Borrowings 123.60 - (i) Financial liabilities 123.60 - (a) Financial Liabilities 123.60 - (a) Financial Liabilities 45.64 - (ii) Trade payables 45.64 - (iii) Other financial liabilities 11.89 1. (iii) Other financial liabilities 78.07 3. Total liabilities 201.67 3. Total liabilities 201.67 3.		0.63	3
### TOTAL ASSETS EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Shares pending issuance (c) Other equity (192.28) (181.1) Total equity Non-controlling interests Total equity 109.28 Non-current liabilities (a) Financial liabilities (i) Borrowings (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Financial Liabilities (g) Finan		0.09	0.0
Equity (a) Equity share capital (b) Shares pending issuance (c) Other equity (192.28) (181. Total equity (265.27) Non-controlling interests 49.24 - Total equity 314.51 276. Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings 123.60 - Current liabilities (a) Financial Liabilities (i) Borrowings 123.60 - Current liabilities (i) Borrowings 123.60 - Current liabilities (ii) Trade payables (iii) Trade payables (iii) Other financial liabilities (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 3. Total liabilities 3. Total current liabilities 3. Total current liabilities 3. Total liabilities 3.		24.46	6 0.2
Equity (a) Equity share capital (b) Shares pending issuance (c) Other equity (192.28) (181.1 Total equity Non-controlling interests 49.24 Total equity 314.51 276.6 Liabilities Non-current liabilities (a) Financial liabilities (i) Borrowings 123.60 - Current liabilities (a) Financial Liabilities (i) Borrowings 123.60 - Current liabilities (i) Trade payables (ii) Trade payables (iii) Other financial liabilities (iiii) O	TOTAL ASSETS	516.18	279.0
(a) Equity share capital 365.25 365.25 365.25 365.25 365.25 92.30 92.30 92.30 92.30 181.1 (192.28) (181.1 766.20 <t< td=""><td>EQUITY AND LIABILITIES</td><td></td><td></td></t<>	EQUITY AND LIABILITIES		
(b) Shares pending issuance 92.30 92.30 92.30 (181.1 (192.28) (181.1 (192.28) (181.1 (192.28) (181.1 (192.28) (181.1 (192.28) (181.1<	Equity		
(c) Other equity (192.28) (181.1) Total equity 265.27 276.4 Non-controlling interests 49.24 - Total equity 314.51 276.4 Liabilities Non-current liabilities 123.60 - (a) Financial liabilities 123.60 - (i) Borrowings 123.60 - Current liabilities 123.60 - (a) Financial Liabilities 45.64 - (ii) Trade payables 17.89 1. (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.	(a) Equity share capital	365.25	365.2
Total equity 265.27 276.4 Non-controlling interests 49.24 - Total equity 314.51 276.4 Liabilities Non-current liabilities 123.60 - (a) Financial liabilities 123.60 - (i) Borrowings 123.60 - Current liabilities 123.60 - (a) Financial Liabilities 45.64 - (ii) Trade payables 17.89 1. (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.	(b) Shares pending issuance	92.30	1
Non-controlling interests	(c) Other equity	(192.28	(181.)
Total equity 314.51 276.4 Liabilities 0 1 Non-current liabilities 123.60 - (a) Financial liabilities 123.60 - Current liabilities 123.60 - (a) Financial Liabilities 45.64 - (i) Borrowings 45.64 - (ii) Trade payables 17.89 1. (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.	Total equity	265.27	276.4
Total equity 314.51 276.6 Liabilities Non-current liabilities 201.67 3.2 (a) Financial liabilities 123.60 - (i) Borrowings 123.60 - Current liabilities 201.67 3.2 (ii) Trade payables 17.89 1.2 (iii) Other financial liabilities 14.54 1.4 Total current liabilities 78.07 3.2 Total liabilities 201.67 3.2	Non-controlling interests	49.24	1
Non-current liabilities (a) Financial liabilities (i) Borrowings Total non-current liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities Total current liabilities Total liabilities Total liabilities 201.67 3.3		314.51	276.4
(a) Financial liabilities 123.60 - Total non-current liabilities 123.60 - Current liabilities (a) Financial Liabilities - (a) Financial Liabilities 45.64 - (ii) Trade payables 17.89 1.3 (iii) Other financial liabilities 14.54 1.3 Total current liabilities 78.07 3.3 Total liabilities 201.67 3.3	Liabilities		
(a) Financial liabilities 123.60 - Total non-current liabilities 123.60 - Current liabilities (a) Financial Liabilities - (a) Financial Liabilities 45.64 - (ii) Trade payables 17.89 1. (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.	Non-current liabilities		
(i) Borrowings 123.60 - Total non-current liabilities 123.60 - Current liabilities (a) Financial Liabilities 45.64 - (i) Borrowings 45.64 - - (ii) Trade payables 17.89 1. (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.			
Total non-current liabilities 123.60 - Current liabilities (a) Financial Liabilities - (a) Financial Liabilities 45.64 - (i) Borrowings 17.89 1 (ii) Trade payables 17.89 1 (iii) Other financial liabilities 14.54 1 Total current liabilities 78.07 3 Total liabilities 201.67 3	• /	123.60) -
(a) Financial Liabilities 45.64 (i) Borrowings 45.64 (ii) Trade payables 17.89 1. (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.		123.60) =
(a) Financial Liabilities 45.64 (i) Borrowings 45.64 (ii) Trade payables 17.89 1. (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.	Current liabilities		
(i) Borrowings 45.64 (ii) Trade payables 17.89 1. (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.			
(ii) Trade payables 17.89 1. (iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.		45.64	4 34
(iii) Other financial liabilities 14.54 1. Total current liabilities 78.07 3. Total liabilities 201.67 3.		17.89	9 1.:
Total current liabilities 78.07 3. Total liabilities 201.67 3.			
			1
	Total liabilities	201.6	7 3.:



HCG (Mauritius) Private Limited

(Amount mentioned are in ₹ Million, unless otherwise specifically stated)

Special Purpose IND AS Consolidated and Standalone Financial Results for the quarter and nine months period ended 31 March 2022

	1 27	Consolidated			Standalone		
	Year ended 31-Mar-22	Quarter ended 31-Mar-22	Previous quarter ended 31-Dec-21	Year ended 31-Mar-22	Quarter ended 31-Mar-22	Previous quarter ended 31-Dec-21	
	27.04	13.09	13.95	Ne:	26	¥	
		- 4	- 5		- 4		
	27.04	13.09	13.95	(e)	3.00		
	2.26	1,35	0.95	2.美	135	*	
	0_05	0.01	0.04	(6)	.560	=	
	25,16	11.96	13.20	16	141	3	
	5.19	3,15	2,04	15	183	5	
	6_61	3,32	3.29	063	2 (4)	*	
	17.61	9.13	7.76	1.36	0,50	0.14	
	56.88	28,92	27.28	1.36	0.50	0.14	
I-IV)	(29.84)	(15.83)	(13,33)	(1.36)	(0.50)	(0.14	
	61.89	(#)	14.5	=	==		
(refer note 2)	(35.94)	0.24	(0.05)	-	50		
	(3.89)	(15.59)	(13.38)	(1.36)	(0.50)	(0.14	
			873	5	7:	=	
	(3.89)	(15.59)	(13.38)	(1.36)	(0.50)	(0.14	
cial statements of foreign	(15.71)	(3,69)	(6.56)	7.88	3,49	0,17	
	(15.71)	(3.69)	(6.56)	7.88	3.49	0.17	
e period (X+XI)	(19.60)	(19.28)	(19.94)	6.52	2.99	0.03	
	1.74	(12.49)	(10.79)				
	(5.64)	(3.05)	(2.59)				
	(3,90)	(15.54)	(13.38)				
the period attributable to:							
	(14.34)	(2,68)	(6.19)				
	(1.38)	(1.00)	(0.38)				
	(15.72)	(3.68)					
e period attributable to:							
	(12.59)	(15.17)	(16.98)				
	, , ,	, ,					
	(refer note 2) cial statements of foreign the period (X+XI)	27.04 2.26 0.05 25.16 5.19 6.61 17.61 56.88 I-IV) (29.84) 61.89 (35.94) (3.89) (3.89) (15.71) (15.71) (19.60) 1.74 (5.64) (3.90) (14.34) (1.38) (15.72)	27.04 13.09	27.04	27.04	27.04	

Notes to Special Purpose IND AS Consolidated and Standalone Financial Information

- HCG Mauritius Private Limited ('HCG Mauritius") is a private limited company domiciled in Mauritius and a wholly owned subsidiary of HealthCare Global Enterprises Limited ('HCG' or 'Holding Company'). These Special Purpose Ind AS standalone and consolidated financial results, comprise the Special Purpose IND AS Consolidated and Standalone Pinancial Results for the quarter and year ended 31 March 2022, Special Purpose IND AS Consolidated and Standalone Balance Sheet as at 31 March 2022 and Notes to Special Purpose IND AS Consolidated and Standalone Financial Results (together referred to as 'Financial Information'). These Financial Information have been prepared by management of the Holding Company in accordance with the significant accounting policies followed by HCG, to the extent applicable to HCG Mauritius. Refer Annexure 1 to these Financial Information for significant accounting policies followed for the purpose of preparation of these Financial Information. These Financial Information have been prepared for the purpose of consolidation with the consolidated financial statements of the Holding Company.
- During the previous year, CDC Group PLC, (CDC), the other investor in Healthcare Global (Africa) Pvt Ltd (HCG Africa), exercised put option to sell its shares in accordance with the terms of Shareholders Agreement. On conclusion of valuation of put option and pursuant to Share Purchase Agreement between the parties dated 30 September 2021, the put option has been settled in full and the Group acquired underlying shares for a consideration of Rs. 41.13. Pursuant to this, HCG Africa which was associate of the Group, became subsidiary with effect from 30 September 2021. On the acquisition date, the Group remeasured its retained interest in HCG Africa at fair value resulting in a gain of Rs. 62 which has been recognised in exceptional items. Pursuant to the acquisition of HCG Africa on 30 September 2021, the full year's results included in these results are not annualised figures.
- 3 The above financial results include the financial information of the following subsidiaries of HCG Mauritius.
- (a) Healthcare Global (Africa) Private Limited, Africa (refer note 2 above)
- (b) Healthcare Global (Uganda) Private Limited, Africa
- (c) Healthcare Global (Kenya) Private Limited, Kenya
- (d) Healthcare Global (Tanzania) Private Limited, Tanzania
- (e) Cancer Care Kenya Limited, Kenya

Note: (b), (c) and (d) are wholly owned subsidiaries of (a) and (e) is a subsidiary (c).

Healthcare Global (Kenya) Private Limited, Kenya holds 50% stake in joint venture - Advanced Molecular Imaging Limited, Kenya



HCG (Mauritius) Private Limited

(Amount mentioned are in ₹ Million, unless otherwise specifically stated)

Special Purpose IND AS Consolidated and Standalone Financial Results for the quarter and nine months period ended 31 March 2022

4 Additional information

Capital work-in-progress (CWIP) ageing schedule

		Amount in CWIP for a period of			
Particulars	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Projects in progress					
As at 31 March 2022	155.15				155.15

There is no project which has been temporarily suspended. Further, there is no case of CWIP whose completion is overdue. Also, its completion cost has not exceeded the amount as per the original plan.

,	N 69	4 7	The Control of the Co	2720202	material at
{1I)]	rade	receivables	agemg	schedule

As at
31 March 2022
X
7.18
1.35
0.23
2
<u> </u>
8.76

Trade payables ageing schedule	
Particulars	As at
	31 March 2022
Unbilled dues	7.39
Amount not yet due	**************************************
Outstanding for following periods from due date of payment	
Less than 1 year	2.21
1-2 years	1.27
2-3 years	0.81
More than 3 years	6.21
Total	17.89
m 1	

There are no disputed dues as at 31 March 2022.

(iv) Capital commitments

Particulars	Amount
Estimated amount of contracts remaining to be executed on capital account and not provided for as at 31 March 2022	4.37

(v) Contingent liabilities As at 31 March 2022

Nil

For HCG (Mauritius) Private Limited

Director

Bengaluru, 23 May 2022

