

KOANAA Healthcare GmbH

Part - I - Balance Sheet

(All amount are in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2023		As at 31.03.2022	
		Unaudited		Unaudited	
		INR	EURO	INR	EURO
ASSETS					
Non current assets					
(a) Property Plant and Equipment	1	-	-	37,932	448
(b) Other Intangible assets	1	-	-	98,714,797	1,166,016
(b) Intangible assets under development	1	122,524,403	1,367,344	38,174,674	450,918
Current assets					
(a) Inventories	2	39,761,760	443,732	104,642,684	1,236,036
(b) Financial Assets					
(i) Trade receivables	3	53,048,079	592,004	266,985,665	3,153,626
(ii) Cash and cash equivalents	4	6,433,090	71,792	13,067,783	154,356
(c) Other Current Assets	5	1,530,372	17,079	2,848,679	33,649
TOTAL		223,297,704	2,491,951	524,472,214	6,195,049
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share Capital	6	8,960,760	100,000	8,465,990	100,000
(b) Other Equity	7	(271,254,352)	(3,389,802)	(256,540,451)	(3,030,248)
Liability					
Non-current liabilities					
(a) Financial Liabilities					
(i) Borrowings	8	441,714,542	4,929,432	442,727,396	5,229,482
Current liabilities					
(a) Financial Liabilities					
(i) Trade payables	9	7,664,314	448,199	313,089,378	3,698,202
(ii) Other financial liabilities	10	32,774,558	365,756	13,469,459	159,101
(b) Other current liabilities	11	2,663,317	29,722	2,526,844	29,847
(c) Provisions	12	774,565	8,644	733,598	8,665
TOTAL		223,297,704	2,491,951	524,472,214	6,195,049

For and on be half of the board of directors of
Koanna Healthcare GmbH
Sd/

Ewald Moser
Director

KOANAA Healthcare GmbH

Part - II - Statement of Profit and Loss

(All amount are in Indian Rupees unless otherwise stated)

Particulars	Note	For the year ended 31.03.2023		For the year ended 31.03.2022	
		Unaudited		Unaudited	
		INR	EURO	INR	EURO
Revenue					
Revenue from operations	13	108,535,078	1,284,542	749,884,707	8,717,921
Total Revenue from operations		108,535,078	1,284,542	749,884,707	8,717,921
Other Income	14	6,758,473	79,988	9,134,047	106,190
Total Revenue		115,293,551	1,364,530	759,018,754	8,824,110
Expenses					
a) Purchase of Stock in Trade	15	33,459,555	396,003	745,147,668	8,662,849
b) Change in inventory of finished goods, WIP and SIT	16	43,400,689	511,774	(80,893,042)	(955,506)
c) Employee benefits expense	17	4,479,486	53,016	4,422,749	51,417
d) Finance costs	18	30,912,093	365,853	13,705,554	159,336
e) Depreciation and amortisation expense		8,407	100	8,559	100
f) Other expenses	19	33,488,005	396,339	35,125,307	408,356
Total Expenses		145,748,235	1,723,085	717,516,794	8,326,553
Profit / (Loss) before exceptional items and tax		(30,454,683)	(358,555)	41,501,959	497,558
Exceptional items		-	-	-	-
Profit / (Loss) before tax		(30,454,683)	(358,555)	41,501,959	497,558
Tax expense					
Current tax		84,493	1,000	2,588,837	30,097
Profit / (Loss) for the period		(30,539,177)	(359,555)	38,913,122	467,461
Other comprehensive Income		-	-	-	-
Total Comprehensive Income		(30,539,177)	(359,555)	38,913,122	467,461

For and on behalf of the board of directors of
Koanna Healthcare GmbH
Sd/

Ewald Moser
Director

KOANAA Healthcare GmbH

(All amount are in Indian Rupees unless otherwise stated)

2 Inventories

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
a) Stock in Trade	39,761,760	443,732	104,642,684	1,236,036
b) Stock in Transit	-	-	-	-
TOTAL	39,761,760	443,732	104,642,684	1,236,036

3 Trade receivables

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
Trade receivables	53,048,079	592,004	266,985,665	3,153,626
TOTAL	53,048,079	592,004	266,985,665	3,153,626

4 Cash and cash equivalents

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
Balance with banks	6,433,090	71,792	13,067,783	154,356
TOTAL	6,433,090	71,792	13,067,783	154,356

5 Other Current Assets

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
a) VAT receivable	1,515,229	16,910	2,724,575	32,183
b) Prepaid expenses	15,144	169	14,308	169
TOTAL	1,530,372	17,079	2,848,679	33,649

6 Share Capital

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
Authorised Capital:				
Equity shares	8,960,760	100,000	8,465,990	100,000
	8,960,760	100,000	8,465,990	100,000
Issued, Subscribed and fully Paid up :				
Equity shares	8,960,760	100,000	8,465,990	100,000
TOTAL	8,960,760	100,000	8,465,990	100,000

Other Equity

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
Surplus bal. in the statement of Profit and loss A/c				
Opening Balance	(224,857,636)	(3,030,248)	(263,770,758)	(3,497,708)
Add: Profit/ (Loss) for the year	(30,539,177)	(359,555)	38,913,122	467,461
Closing Balance	(255,396,813)	(3,389,802)	(224,857,636)	(3,030,248)
Foreign Currency Translation Reserve	(15,857,539)		(31,682,815)	
TOTAL	(271,254,352)	(3,389,802)	(256,540,451)	(3,030,248)

1 Long Term Borrowings

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
Unsecured Loan				
From Holding Company-Shilpa Medicare Limi	441,714,542	4,929,432	442,727,396	5,229,482
Terms of Repayment:				
Interest is charged at the rate of 1 Year LIBOR +350 BSP w.e.f 1st disbursement accrued on yearly basis. The said loan is repayable on or before December 2021				
TOTAL	441,714,542	4,929,432	442,727,396	5,229,482

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2 Trade Payables

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
Total outstanding dues of creditors other than micro enterprises and small enterprises	7,664,314	448,199	313,089,378	3,698,202
TOTAL	7,664,314	448,199	313,089,378	3,698,202

3 Other financial liabilities

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
a) Interest Accrued but not due	32,668,236	364,570	13,374,132	157,975
b) Withholding and other tax payable	106,322	1,187	95,326	1,126
TOTAL	32,774,558	365,756	13,469,459	159,101

4 Other current liabilities

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
Vat, Entry Tax & Profession Tax Payable	2,663,317	29,722	2,526,844	29,847
TOTAL	2,663,317	29,722	2,526,844	29,847

5 Provisions

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	EURO	INR	EURO
a) Contribution to PF & other fund	39,782	444	73,251	865
b) Provision for expenses	734,782	8,200	660,347	7,800
TOTAL	774,565	8,644	733,598	8,665

6 Revenue From Operations

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	INR	EURO	INR	EURO
Sales of Products	108,535,078	1,284,542	749,884,707	8,717,921
TOTAL	108,535,078	1,284,542	749,884,707	8,717,921

7 Other Income

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	INR	EURO	INR	EURO
a) Interest income	2,934	35	1,297	15
b) Other Income	-	-	589,380	6,852
c) Profit on transfer of license	6,724,155	79,582	8,500,717	98,827
c) Foreign exchange	31,383	371	42,653	496
TOTAL	6,758,473	79,988	9,134,047	106,190

8 Purchase of Stock in Trade

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	INR	EURO	INR	EURO
Purchases	33,459,555	396,003	745,147,668	8,662,849
TOTAL	33,459,555	396,003	745,147,668	8,662,849

9 Change in inventories of FG/ STI/ WIP

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	INR	EURO	INR	EURO
Opening stock				
Stock in trade	80,893,042	955,506	-	-
Less: Closing stock				
Stock in Trade	(37,492,353)	(443,732)	(80,893,042)	(955,506)
(Increase) / Decrease in Inventory	43,400,689	511,774	(80,893,042)	(955,506)

10 Employee Benefits Expense

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	INR	EURO	INR	EURO
a) Salaries, wages	3,749,720	44,379	3,698,587	42,999
b) EC- PF, Gratuity, & Other Fund	729,766	8,637	724,162	8,419
TOTAL	4,479,486	53,016	4,422,749	51,417

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11 Finance Cost

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	INR	EURO	INR	EURO
Interest expense	30,912,093	365,853	13,705,554	159,336
TOTAL	30,912,093	365,853	13,705,554	159,336

12 Other Expense

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	INR	EURO	INR	EURO
a) Rent	-	-	206,440	2,400
b) Rates and taxes	116,634	1,380	364,465	4,237
c) Product filing fees / patent application fees	15,948,761	188,758	25,134,510	292,206
d) Legal / Licence /Professional	1,318,956	15,610	1,969,246	22,894
e) Insurance	2,296,049	27,174	496,718	5,775
f) Bank charges	505,412	5,982	738,604	8,587
g) Miscellaneous expenses	13,302,192	157,435	4,787,738	55,661
TOTAL	33,488,005	396,339	35,125,307	408,356