

Koanaa Healthcare Limited

Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2023		As at 31.03.2022	
		Unaudited		Unaudited	
		GBP	INR	GBP	INR
ASSETS					
Non current assets					
a) Intangible assets - Licenses		192,033	19,562,939	219,192	21,821,090
b) Intangible assets under development		249,158	25,382,423	179,982	17,917,640
c) Deferred Tax (Net)	1	180,774	18,415,954	149,623	14,895,329
Current assets					
a) Financial Assets					
i) Cash and cash equivalents	2	10,918	1,112,247	6,179	615,134
b) Other current assets	3	12,840	1,308,047	12,840	1,278,253
TOTAL		645,723	65,781,610	567,816	56,527,446
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	4	100	10,187	100	9,955
b) Other Equity	5	(285,986)	(29,134,195)	(234,384)	(23,333,490)
		(285,886)	(29,124,007)	(234,284)	(23,323,534)
Liabilities					
Non-current liabilities					
a) Financial Liabilities					
i) Borrowings	6	836,730	85,240,028	726,730	72,347,716
ii) Other payables	7	31,059	3,164,067	29,132	2,900,161
Current liabilities					
a) Financial Liabilities					
i) Trade payables	8	3,831	390,275	15,206	1,513,794
ii) Other financial liabilities	9	59,989	6,111,247	31,032	3,089,310
		931,609	94,905,617	802,100	79,850,980
TOTAL		645,723	65,781,610	567,816	56,527,446

For and on behalf of the board of Directors of
Koanaa Healthcare Limited

Arasalan Khan



Director

Koanaa Healthcare Limited

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the year ended 31.03.2023		For the year ended 31.03.2022	
		Unaudited		Unaudited	
		GBP	INR	GBP	INR
Revenue					
Revenue from operations	10	-	-	19,204	1,936,558
Revenue from Operations		-	-	19,204	1,936,558
Other income	11	11,374	1,100,953	949	95,698
Total Revenue		11,374	1,100,953	20,153	2,032,256
Expenses					
a) Cost of Goods/Services	12	-	-	18,899	1,905,801
b) Finance costs	13	59,989	5,806,668	44,940	4,531,812
c) Depreciation		27,159	2,628,870	27,159	2,738,751
d) Other expenses	14	6,979	675,536	16,423	1,656,118
Total Expenses		94,127	9,111,075	107,421	10,832,483
Profit / (Loss) before exceptional items and tax		(82,753)	(8,010,122)	(87,268)	(8,800,226)
Exceptional items		-	-	-	-
Profit / (Loss) before tax		(82,753)	(8,010,122)	(87,268)	(8,800,226)
Tax expense					
1.Current tax		-	-	-	-
2.Deferred tax (Net)		(31,151)	(3,015,278)	(149,623)	(15,088,191)
		(31,151)	(3,015,278)	(149,623)	(15,088,191)
Profit / (Loss) for the year		(51,602)	(4,994,844)	62,355	6,287,965
Other comprehensive Income		-	-	-	-
Total Comprehensive Income		(51,602)	(4,994,844)	62,355	6,287,965

For and on behalf of the board of Directors of
Koanaa Healthcare Limited

Arasalan Khan



Director

Koanaa Healthcare Limited
(All amounts in Indian Rupees unless otherwise stated)

1 Deferred Tax (Net)

Particulars	As at 31.03.2023		As at 31.03.2022	
	GBP	INR	GBP	INR
Deferred Tax (Net)	180,774	18,415,954	149,623	14,895,329
TOTAL	180,774	18,415,954	149,623	14,895,329

2 Cash and cash equivalents

Particulars	As at 31.03.2023		As at 31.03.2022	
	GBP	INR	GBP	INR
Balance with banks	10,918	1,112,247	6,179	615,134
TOTAL	10,918	1,112,247	6,179	615,134

3 Other Current Assets

Particulars	As at 31.03.2023		As at 31.03.2022	
	GBP	INR	GBP	INR
Unsecured (Considering Good)				
a) VAT receivable	261	26,589	261	25,983
b) Other receivables	12,579	1,281,458	12,579	1,252,270
	12,840	1,308,047	12,840	1,278,253
Doubtful	-	-	-	-
	12,840	1,308,047	12,840	1,278,253
Less: Provision for doubtful advances	-	-	-	-
TOTAL	12,840	1,308,047	12,840	1,278,253

4 Equity Share Capital

Particulars	As at 31.03.2023		As at 31.03.2022	
	GBP	INR	GBP	INR
Authorised Capital				
100 (100) Ordinary shares of GBP 1/- each	100	10,187	100	9,955
	100	10,187	100	9,955
Issued Subscribed and fully paid up				
100 (100) Ordinary shares of GBP 1/- each	100	10,187	100	9,955
TOTAL	100	10,187	100	9,955

5 Other Equity

Particulars	As at 31.03.2023		As at 31.03.2022	
	GBP	INR	GBP	INR
Balance at the beginning of the Reporting period	(234,384)	(23,169,849)	(296,739)	(29,457,814)
Add: Profit/ (Loss) for the year	(51,602)	(4,994,844)	62,355	6,287,965
	(285,986)	(28,164,693)	(234,384)	(23,169,849)
Foreign Currency Translation Reserve		(969,502)		(163,641)
Balance at the end of the Reporting period	(285,986)	(29,134,195)	(234,384)	(23,333,490)

6 Long Term Borrowings

Particulars	As at 31.03.2023		As at 31.03.2022	
	GBP	INR	GBP	INR
Unsecured Loan				
Shilpa Medicare Limited	836,730	85,240,028	726,730	72,347,716
Terms of Repayment:				
Interest is charged at the rate of 1 Year LIBOR +350BSP w.e.f 1st disbursement accrued on yearly basis. The said loan is repayable on or before December 2023				
TOTAL	836,730	85,240,028	726,730	72,347,716

7 Other Payables

Particulars	As at 31.03.2023		As at 31.03.2022	
	GBP	INR	GBP	INR
Other Payables	31,059	3,164,067	29,132	2,900,161
TOTAL	31,059	3,164,067	29,132	2,900,161

Koanaa Healthcare Limited
(All amounts in Indian Rupees unless otherwise stated)

8 Trade Payables

Particulars	As at 31.03.2023		As at 31.03.2022	
	GBP	INR	GBP	INR
Trade Payables				
Creditors	3,831	390,275	15,206	1,513,794
TOTAL	3,831	390,275	15,206	1,513,794

9 Other financial liabilities

Particulars	As at 31.03.2023		As at 31.03.2022	
	GBP	INR	GBP	INR
Interest Accrued but not due	59,989	6,111,247	31,032	3,089,310
TOTAL	59,989	6,111,247	31,032	3,089,310

10 Revenue from operations

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	GBP	INR	GBP	INR
Sales of Goods	-	-	19,204	1,936,558
TOTAL	-	-	19,204	1,936,558

11 Other income

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	GBP	INR	GBP	INR
Interest income - Loan to Koanaa Spain	-	-	949	95,698
Liabilities Written back	11,374	1,100,953	-	-
TOTAL	11,374	1,100,953	949	95,698

12 Cost of Services

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	GBP	INR	GBP	INR
Cost of Goods	-	-	18,899	1,905,801
TOTAL	-	-	18,899	1,905,801

13 Finance Cost

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	GBP	INR	GBP	INR
Interest on Loan from Shilpa Medicare Limited	59,989	5,806,668	31,032	3,129,310
Interest on late payment of WHT	-	-	13,908	1,402,502
TOTAL	59,989	5,806,668	44,940	4,531,812

14 Other Expenses

Particulars	For the year ended 31.03.2023		For the year ended 31.03.2022	
	GBP	INR	GBP	INR
Professional Charges	6,840	662,082	6,840	689,755
Bank charges	139	13,455	206	20,773
Exchange difference	-	-	9,256	933,388
Sundry Expenses	-	-	121	12,202
TOTAL	6,979	675,536	16,423	1,656,118