

Koanaa Healthcare Canada Inc.
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	
		INR	CAD	INR	CAD
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment	1	141,789	2,334	201,682	3,334
		141,789	2,334	201,682	3,334
Current Assets					
a) Financial Assets					
i) Cash and Cash Equivalents	2	11,435,478	188,221	5,336,576	88,212
		11,435,478	188,221	5,336,576	88,212
TOTAL		11,577,267	190,554	5,538,258	91,546
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	3	6,076	100	6,050	100
b) Other Equity	4	(94,215,282)	(1,550,723)	(80,535,833)	(1,331,235)
		(94,209,206)	(1,550,623)	(80,529,784)	(1,331,135)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	5	97,209,120	1,600,000	83,183,513	1,375,000
ii) Other Financial Liabilities	6	6,202,233	102,085	2,543,789	42,048
Current liabilities					
a) Other Current Liabilities	7	2,375,120	39,093	340,740	5,632
		105,786,473	1,741,178	86,068,041	1,422,680
TOTAL		11,577,267	190,554	5,538,258	91,546

 For and on behalf of the board of Directors of
Koanaa Healthcare Canada Inc.

Michel Roy

Director

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the Period ended 31.03.2023		For the Period ended 31.03.2022	
		Unaudited		Unaudited	
		INR	CAD	INR	CAD
Revenue					
Revenue from operations					
Sales					
Service	8	18,178,598	300,000	6,086,568	103,295
Total Revenue		18,178,598	300,000	6,086,568	103,295
Expenses					
a) Employee benefits expense	9	24,682,343	407,331	38,213,524	648,518
b) Finance costs	10	6,185,862	102,085	2,477,660	42,048
c) Depreciation and amortisation expense		60,595	1,000	84,203	1,429
d) Other expenses	11	549,783	9,073	1,499,761	25,452
Total Expenses		31,478,582	519,489	42,275,148	717,447
Profit / (Loss) before exceptional items and tax		(13,299,985)	(219,489)	(36,188,581)	(614,153)
Exceptional items					
Profit / (Loss) before tax		(13,299,985)	(219,489)	(36,188,581)	(614,153)
Tax expense					
a.Current tax					
b.Deferred tax (Net)					
		-	-	-	-
Profit / (Loss) for the year		(13,299,985)	(219,489)	(36,188,581)	(614,153)
Other comprehensive Income					
Total Comprehensive Income		(13,299,985)	(219,489)	(36,188,581)	(614,153)
Earning per equity share of face value of CAD USD 0.1 (for continuing operations)					
Basic		(13,300)	(219)	(36,189)	(614)
Diluted		(13,300)	(219)	(36,189)	(614)
Weighted Average No of shares used in computing earnings per share					
Basic		1,000	1,000	1,000	1,000
Diluted		1,000	1,000	1,000	1,000

For and on behalf of the board of Directors of
Koanaa Healthcare Canada Inc.

Michel Roy



Director

Koanaa Healthcare Canada Inc.

(All amount are in Indian Rupees unless otherwise stated)

2 Cash and cash equivalents

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	CAD USD	INR	CAD USD
a) Balance with banks				
- In Current Accounts	11,435,478	188,221	5,336,576	88,212
TOTAL	11,435,478	188,221	5,336,576	88,212

3 Equity Share Capital

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	CAD USD	INR	CAD USD
Authorised Equity shares 1000 Common Shares, CAD USD 0.1/- each par value				
Issued,Subscribed and fully Paid up 1000 Common Shares, CAD USD 0.1/- each par value	6,076	100	6,050	100
TOTAL	6,076	100	6,050	100

4 Other Equity

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	CAD USD	INR	CAD USD
Balance at the beginning of the Reporting period	(76,421,399)	(1,331,235)	(40,232,819)	(717,082)
Add: Total Comprehensive Income for the Year	(13,299,985)	(219,489)	(36,188,581)	(614,153)
	(89,721,384)	(1,550,723)	(76,421,399)	(1,331,235)
Foreign Currency Transalation Reserve	(4,493,898)	-	(4,114,434)	-
Balance at the end of the Reporting period	(94,215,282)	(1,550,723)	(80,535,833)	(1,331,235)

5 Long-term borrowings

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	CAD USD	INR	CAD USD
Unsecured Loan - From Shilpa Medicare Limited Terms of Repayment: Starting from end of 5 years from effective date. Interest Rate: Aggregate of One Year CORRA (avarage rate from April-March) plus 350 basis points	97,209,120	1,600,000	83,183,513	1,375,000
TOTAL	97,209,120	1,600,000	83,183,513	1,375,000

6 Other Financial Liabilities

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	CAD USD	INR	CAD USD
Interest accrued but not due on Borrowings	6,202,233	102,085	2,543,789	42,048
TOTAL	6,202,233	102,085	2,543,789	42,048

Koanaa Healthcare Canada Inc.

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7 Other Current Liabilities

Particulars	As at 31.03.2023		As at 31.03.2022	
	INR	CAD USD	INR	CAD USD
a) Accrued Expenses	19,240	317	16,133	267
b) GST & QST Payable	2,355,880	38,776	324,607	5,366
TOTAL	2,375,120	39,093	340,740	5,632

8 Revenue from operations

Particulars	For the period ended 31.03.2023		For the period ended 31.03.2022	
	INR	CAD USD	INR	CAD USD
a) Consulting Service Charges	18,178,598	300,000	6,086,568	103,295
TOTAL	18,178,598	300,000	6,086,568	103,295

9 Employee Benefits Expenses

Particulars	For the period ended 31.03.2023		For the period ended 31.03.2022	
	INR	CAD USD	INR	CAD USD
a) Salaries, wages	24,682,343	407,331	38,213,524	648,518
TOTAL	24,682,343	407,331	38,213,524	648,518

10 Finance Cost

Particulars	For the period ended 31.03.2023		For the period ended 31.03.2022	
	INR	CAD USD	INR	CAD USD
Interest on Loan from Shilpa Medicare Limited	6,185,862	102,085	2,477,660	42,048
TOTAL	6,185,862	102,085	2,477,660	42,048

11 Other Expenses

Particulars	For the period ended 31.03.2023		For the period ended 31.03.2022	
	INR	CAD USD	INR	CAD USD
Bank Charges	21,051	347	8,043	137
Insurance	-	-	210,450	3,572
Professional and Consultancy	296,451	4,892	393,462	6,677
Telephone and Internet	84,606	1,396	136,959	2,324
Travel Expenses	117,136	1,933	64,848	1,101
Rates and taxes	5,757	95	-	-
Other Expenses	24,783	409	685,999	11,642
TOTAL	549,783	9,073	1,499,761	25,452