

Koanaa Healthcare Limited
Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
		Unaudited		Unaudited		Unaudited	
		GBP	INR	GBP	INR	GBP	INR
ASSETS							
Non current assets							
Intangible assets - Licenses	1	246,351	24,869,355	245,542	24,455,345	-	-
Intangible assets under development	2	141,230	14,257,296	102,807	10,239,310	284,658	26,494,828
Current assets							
a) Financial Assets							
i) Cash and cash equivalents	3	35,479	3,581,637	733	73,005	5,224	486,229
ii) Loans	4	121,067	12,221,823	121,067	12,057,958	-	-
iii) Other Financial Asset	5	2,585	260,958	1,672	166,542	-	-
b) Other current assets	6	9,305	939,348	9,306	926,853	617,727	57,495,558
TOTAL		556,017	56,130,417	481,127	47,919,013	907,609	84,476,615
EQUITY AND LIABILITIES							
Equity							
a) Equity Share capital	7	100	10,095	100	9,960	100	9,308
b) Other Equity	8	(296,739)	(29,956,069)	(271,784)	(27,068,965)	(220,919)	(20,562,257)
		(296,639)	(29,945,974)	(271,684)	(27,059,005)	(220,819)	(20,552,949)
Liabilities							
Non-current liabilities							
a) Financial Liabilities							
i) Borrowings	9	781,730	78,916,347	691,713	68,892,816	446,730	41,579,841
ii) Other payables	10	29,132	2,940,902	29,132	2,901,471	29,132	2,711,490
Current liabilities							
a) Financial Liabilities							
i) Trade payables	11	14,704	1,484,382	11,900	1,185,209	10,848	1,009,688
ii) Other financial liabilities	12	27,090	2,734,760	20,066	1,998,521	638,388	59,418,601
b) Provisions	13	-	-	-	-	3,330	309,943
		852,656	86,076,391	752,811	74,978,018	1,128,428	105,029,565
TOTAL		556,017	56,130,417	481,127	47,919,013	907,609	84,476,615

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
		Unaudited		Unaudited		Unaudited	
		GBP	INR	GBP	INR	GBP	INR
Revenue							
Revenue from operations	14	-	-	-	-	8,244,023	740,998,550
Revenue from Operations		-	-	-	-	8,244,023	740,998,550
Other income	15	2,585	248,182	1,672	158,163	8	719
Total Revenue		2,585	248,182	1,672	158,163	8,244,031	740,999,269
Expenses							
a) Cost of Services	16	19,050	1,828,965	11,566	1,093,992	7,831,822	703,948,636
b) Finance costs	17	27,090	2,600,875	20,066	1,897,980	29,966	2,693,438
c) Depreciation		25,236	2,422,875	18,539	1,753,546		
d) Other expenses	18	7,029	674,845	2,366	223,793	5,954	536,278
Total Expenses		78,405	7,527,561	52,537	4,969,310	7,867,742	707,178,351
Profit / (Loss) before exceptional items and tax		(75,820)	(7,279,379)	(50,865)	(4,811,147)	376,289	33,820,918
Exceptional items		-	-	-	-	-	-
Profit / (Loss) before tax		(75,820)	(7,279,379)	(50,865)	(4,811,147)	376,289	33,820,918
Tax expense							
1.Current tax		-	-	-	-	2	176
2.Deferred tax (Net)		-	-	-	-	-	-
		-	-	-	-	2	176
Profit / (Loss) for the year		(75,820)	(7,279,379)	(50,865)	(4,811,147)	376,287	33,820,742
Other comprehensive Income		-	-	-	-	-	-
Total Comprehensive Income		(75,820)	(7,279,379)	(50,865)	(4,811,147)	376,287	33,820,742

Koanaa Healthcare Limited

(All amount are in Indian Rupees unless otherwise stated)

1 Intangible assets

Particulars	Useful Life (Yrs)	Gross Block									Accumulated Depreciation						Net block			
		As at 01.04.2020		Additions		Disposals		As at 31.03.2021	FCTR	As at 31.03.2021	As at 01.04.2020		Depreciation for the period		As at 31.03.2021	FCTR	As at 31.03.2021	As at 31.03.2021	FCTR	As at 31.03.2021
		GBP	INR	GBP	INR	GBP	INR	GBP	INR	GBP	INR	GBP	INR	GBP	INR	GBP	INR	GBP	INR	
Owned Assets																				
1) Licenses	10 Years	-	-	271,587	26,074,711	-	-	271,587	1,342,241	27,416,952	-	-	25,236	2,422,875	25,236	124,722	2,547,597	246,351	-	24,869,355
Total		-	-	271,587	26,074,711	-	-	271,587	1,342,241	27,416,952	-	-	25,236	2,422,875	25,236	124,722	2,547,597	246,351	-	24,869,355

2 Intangible assets under development

Particulars	As at 01.04.2020		Additions		Capitalised/Adjustment		As at 31.03.2021	FCTR	As at 31.03.2021
	GBP	INR	GBP	INR	GBP	INR	GBP	FCTR	INR
Product Filing Fee	284,658	800,316	147,209	14,133,343	290,637	-	141,230	(676,363)	14,257,296
Total	284,658	800,316	147,209	14,133,343	290,637	-	141,230	(676,363)	14,257,296

3 Cash and cash equivalents

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Balance with banks	35,479	3,581,637	733	73,005	5,224	486,229
TOTAL	35,479	3,581,637	733	73,005	5,224	486,229

4 Loans

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Unsecured Loan	121,067	12,221,823	121,067	12,057,958	-	-
Koanaa Healthcare Spain. S. L., Terms of Repayment: Interest is charged at the rate of 1 Year LIBOR +350BSP w.e.f 1st disbursement due on quarterly basis. The said loan is repayable on or before 1 year from date of execution of this agreement						
TOTAL	121,067	12,221,823	121,067	12,057,958	-	-

5 Other Financial Asset

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Interest Accrued but not received	2,585	260,958	1,672	166,542	-	-
TOTAL	2,585	260,958	1,672	166,542	-	-

6 Other Current Assets

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Unsecured (Considering Good)						
a) VAT receivable	261	26,348	262	26,095	262	24,386
b)Other receivables	9,044	913,000	9,044	900,759	617,465	57,471,172
	9,305	939,348	9,306	926,853	617,727	57,495,558
Doubtful	-	-	-	-	-	-
	9,305	939,348	9,306	926,853	617,727	57,495,558
Less: Provision for doubtful advances	-	-	-	-	-	-
TOTAL	9,305	939,348	9,306	926,853	617,727	57,495,558

7 Equity Share Capital

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Authorised Capital						
100 (100) Ordinary shares of GBP 1/- each	100	10,095	100	9,960	100	9,308
	100	10,095	100	9,960	100	9,308
Issued Subscribed and fully paid up						
100 (100) Ordinary shares of GBP 1/- each	100	10,095	100	9,960	100	9,308
TOTAL	100	10,095	100	9,960	100	9,308

8 Other Equity

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Balance at the beginning of the Reporting period	(220,919)	(22,178,435)	(220,919)	(22,178,435)	(597,206)	(55,999,177)
Add: Profit/ (Loss) for the year	(75,820)	(7,279,379)	(50,865)	(4,811,147)	376,287	33,820,742
	(296,739)	(29,457,814)	(271,784)	(26,989,582)	(220,919)	(22,178,435)
Foreign Currency Translation Reserve		(498,255)		(79,383)		1,616,178
Balance at the end of the Reporting period	(296,739)	(29,956,069)	(271,784)	(27,068,965)	(220,919)	(20,562,257)

9 Long Term Borrowings

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Unsecured Loan	781,730	78,916,347	691,713	68,892,816	446,730	41,579,841
Shilpa Medicare Limited 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 2021						
TOTAL	781,730	78,916,347	691,713	68,892,816	446,730	41,579,841

10 Other Payables

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Other Payables	29,132	2,940,902	29,132	2,901,471	29,132	2,711,490
TOTAL	29,132	2,940,902	29,132	2,901,471	29,132	2,711,490

11 Trade Payables

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Trade Payables						
Creditors	14,704	1,484,382	11,900	1,185,209	10,848	1,009,688
TOTAL	14,704	1,484,382	11,900	1,185,209	10,848	1,009,688

12 Other financial liabilities

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Interest Accrued but not due	27,090	2,734,760	20,066	1,998,521	29,966	2,789,115
Withholding Tax payable	-	-	-	-	608,422	56,629,486
TOTAL	27,090	2,734,760	20,066	1,998,521	638,388	59,418,601

13 Short Term Provisions

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Provision for Expenses	-	-	-	-	3,330	309,943
TOTAL	-	-	-	-	3,330	309,943

14 Revenue from operations

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Sales of Services	-	-	-	-	8,244,023	740,998,550
TOTAL	-	-	-	-	8,244,023	740,998,550

15 Other income

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Interest income - Loan to Koanaa Spain	2,585	248,182	1,672	158,163	-	-
Interest income - Deposit	-	-	-	-	8	719
TOTAL	2,585	248,182	1,672	158,163	8	719

16 Cost of Services

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Cost of Services	-	-	-	-	7,831,822	703,948,636
Product Development charges	19,050	1,828,965	11,566	1,093,992	-	-
TOTAL	19,050	1,828,965	11,566	1,093,992	7,831,822	703,948,636

17 Finance Cost

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Interest on Loan from Shilpa Medicare Limited	27,090	2,600,875	20,066	1,897,980	29,966	2,693,438
TOTAL	27,090	2,600,875	20,066	1,897,980	29,966	2,693,438

18 Other Expenses

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	GBP	INR	GBP	INR	GBP	INR
Professional Charges	6,866	659,196	2,257	213,483	6,340	569,859
Bank charges	163	15,649	109	10,310	213	19,145
Exchange difference	-	-	-	-	(599)	(52,726)
TOTAL	7,029	674,845	2,366	223,793	5,954	536,278