

Koanaa Healthcare Limited

Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2022		As at 31.03.2021	
		Unaudited		Unaudited	
		GBP	INR	GBP	INR
ASSETS					
Non current assets					
a) Intangible assets - Licenses		219,192	21,821,090	246,351	24,869,355
b) Intangible assets under development		179,982	17,917,640	141,230	14,257,296
c) Deferred Tax (Net)	1	149,623	14,895,329	-	-
Current assets					
a) Financial Assets					
i) Cash and cash equivalents	2	6,179	615,134	35,479	3,581,637
ii) Loans	3	-	-	121,067	12,221,823
iii) Other Financial Asset	4	-	-	2,585	260,958
b) Other current assets	5	12,840	1,278,253	9,305	939,348
TOTAL		567,816	56,527,446	556,017	56,130,417
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	6	100	9,955	100	10,095
b) Other Equity	7	(234,384)	(23,333,490)	(296,739)	(29,956,069)
		(234,284)	(23,323,534)	(296,639)	(29,945,974)
Liabilities					
Non-current liabilities					
a) Financial Liabilities					
i) Borrowings	8	726,730	72,347,716	781,730	78,916,347
ii) Other payables	9	29,132	2,900,161	29,132	2,940,902
Current liabilities					
a) Financial Liabilities					
i) Trade payables	10	15,206	1,513,794	14,704	1,484,382
ii) Other financial liabilities	11	31,032	3,089,310	27,090	2,734,760
		802,100	79,850,980	852,656	86,076,391
TOTAL		567,816	56,527,446	556,017	56,130,417

Koanaa Healthcare Limited

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the year ended 31.03.2022		For the year ended 31.03.2021	
		Unaudited		Unaudited	
		GBP	INR	GBP	INR
Revenue					
Revenue from operations	12	19,204	1,936,558	-	-
Revenue from Operations		19,204	1,936,558	-	-
Other income	13	949	95,698	2,585	248,182
Total Revenue		20,153	2,032,256	2,585	248,182
Expenses					
a) Cost of Goods/Services	14	18,899	1,905,801	19,050	1,828,965
b) Finance costs	15	44,940	4,531,812	27,090	2,600,875
c) Depreciation		27,159	2,738,751	25,236	2,422,875
d) Other expenses	16	16,423	1,656,118	7,029	674,845
Total Expenses		107,421	10,832,483	78,405	7,527,561
Profit / (Loss) before exceptional items and tax		(87,268)	(8,800,226)	(75,820)	(7,279,379)
Exceptional items		-	-	-	-
Profit / (Loss) before tax		(87,268)	(8,800,226)	(75,820)	(7,279,379)
Tax expense					
1.Current tax		-	-	-	-
2.Deferred tax (Net)		(149,623)	(15,088,191)	-	-
		(149,623)	(15,088,191)	-	-
Profit / (Loss) for the year		62,355	6,287,965	(75,820)	(7,279,379)
Other comprehensive Income		-	-	-	-
Total Comprehensive Income		62,355	6,287,965	(75,820)	(7,279,379)

Koanaa Healthcare Limited

(All amounts in Indian Rupees unless otherwise stated)

1 Deferred Tax (Net)

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Deferred Tax (Net)	149,623	14,895,329	-	-
TOTAL	149,623	14,895,329	-	-

2 Cash and cash equivalents

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Balance with banks	6,179	615,134	35,479	3,581,637
TOTAL	6,179	615,134	35,479	3,581,637

3 Loans

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Unsecured Loan	-	-	121,067	12,221,823
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

4 Other Financial Asset

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Interest Accrued but not received	-	-	2,585	260,958
TOTAL	-	-	2,585	260,958

5 Other Current Assets

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Unsecured (Considering Good)				
a) VAT receivable	261	25,983	261	26,348
b)Other receivables	12,579	1,252,270	9,044	913,000
	12,840	1,278,253	9,305	939,348
Doubtful	-	-	-	-
	12,840	1,278,253	9,305	939,348
Less: Provision for doubtful advances	-	-	-	-
TOTAL	12,840	1,278,253	9,305	939,348

6 Equity Share Capital

Koanaa Healthcare Limited

(All amounts in Indian Rupees unless otherwise stated)

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Authorised Capital				
100 (100) Ordinary shares of GBP 1/- each	100	9,955	100	10,095
	100	9,955	100	10,095
Issued Subscribed and fully paid up				
100 (100) Ordinary shares of GBP 1/- each	100	9,955	100	10,095
TOTAL	100	9,955	100	10,095

7 Other Equity

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Balance at the beginning of the Reporting period	(296,739)	(29,457,814)	(220,919)	(22,178,435)
Add: Profit/ (Loss) for the year	62,355	6,287,965	(75,820)	(7,279,379)
	(234,384)	(23,169,849)	(296,739)	(29,457,814)
Foreign Currency Translation Reserve		(163,641)		(498,255)
Balance at the end of the Reporting period	(234,384)	(23,333,490)	(296,739)	(29,956,069)

8 Long Term Borrowings

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Unsecured Loan				
Shilpa Medicare Limited	726,730	72,347,716	781,730	78,916,347
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	726,730	72,347,716	781,730	78,916,347

9 Other Payables

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Other Payables	29,132	2,900,161	29,132	2,940,902
TOTAL	29,132	2,900,161	29,132	2,940,902

10 Trade Payables

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Trade Payables				
Creditors	15,206	1,513,794	14,704	1,484,382
TOTAL	15,206	1,513,794	14,704	1,484,382

Koanaa Healthcare Limited

(All amounts in Indian Rupees unless otherwise stated)

11 Other financial liabilities

Particulars	As at 31.03.2022		As at 31.03.2021	
	GBP	INR	GBP	INR
Interest Accrued but not due	31,032	3,089,310	27,090	2,734,760
Withholding Tax payable	-	-	-	-
TOTAL	31,032	3,089,310	27,090	2,734,760

12 Revenue from operations

Particulars	For the year ended 31.03.2022		For the year ended 31.03.2021	
	GBP	INR	GBP	INR
Sales of Goods	19,204	1,936,558	-	-
TOTAL	19,204	1,936,558	-	-

13 Other income

Particulars	For the year ended 31.03.2022		For the year ended 31.03.2021	
	GBP	INR	GBP	INR
Interest income - Loan to Koanaa Spain	949	95,698	2,585	248,182
TOTAL	949	95,698	2,585	248,182

14 Cost of Services

Particulars	For the year ended 31.03.2022		For the year ended 31.03.2021	
	GBP	INR	GBP	INR
Cost of Goods	18,899	1,905,801	-	-
TOTAL	18,899	1,905,801	19,050	1,828,965

15 Finance Cost

Particulars	For the year ended 31.03.2022		For the year ended 31.03.2021	
	GBP	INR	GBP	INR
Interest on Loan from Shilpa Medicare Limited	31,032	3,129,310	27,090	2,600,875
Interest on late payment of WHT	13,908	1,402,502	-	-
TOTAL	44,940	4,531,812	27,090	2,600,875

16 Other Expenses

Particulars	For the year ended 31.03.2022		For the year ended 31.03.2021	
	GBP	INR	GBP	INR
Professional Charges	6,840	689,755	6,866	659,196
Bank charges	206	20,773	163	15,649

Koanaa Healthcare Limited

(All amounts in Indian Rupees unless otherwise stated)

Exchange difference	9,256	933,388	-	-
Sundry Expenses	121	12,202	-	-
TOTAL	16,423	1,656,118	7,029	674,845