

Koanna Healthcare Canada Inc

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	
		INR	CAD	INR	CAD USD
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment	1	201,682	3,334	276,540	4,763
		201,682	3,334	276,540	4,763
Current Assets					
a) Financial Assets					
i) Cash and Cash Equivalents	2	5,336,576	88,212	8,784,513	151,301
b) Other Current Assets	3	-	-	75,391	1,299
		5,336,576	88,212	8,859,904	152,599
TOTAL		5,538,258	91,546	9,136,444	157,362
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	4	6,050	100	5,806	100
b) Other Equity	5	(80,535,833)	(1,331,235)	(41,633,768)	(717,082)
		(80,529,784)	(1,331,135)	(41,627,962)	(716,982)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	6	83,183,513	1,375,000	37,739,000	650,000
ii) Other Financial Liabilities	7	2,543,789	42,048	603,847	10,400
Current liabilities					
a) Other Current Liabilities	8	340,740	5,632	12,421,559	213,943
		86,068,041	1,422,680	50,764,406	874,344
TOTAL		5,538,258	91,546	9,136,444	157,362

For and on behalf of the board of Directors of

Koanna Healthcare Canada Inc

Sd/-

Michel Roy

Director

Koanna Healthcare Canada Inc
Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the Period ended 31.03.2022		For the Period ended 31.03.2021	
		Unaudited		Unaudited	
		INR	CAD	INR	CAD USD
Revenue					
Revenue from operations Service	9	6,086,568	103,295	665,454	11,861
Total Revenue		6,086,568	103,295	665,454	11,861
Expenses					
a) Employee benefits expense	10	38,213,524	648,518	38,502,099	686,235
b) Finance costs	11	2,477,660	42,048	583,527	10,400
c) Depreciation and amortisation expense	1	84,203	1,429	47,185	841
d) Other expenses	12	1,499,761	25,452	1,765,462	31,466
Total Expenses		42,275,148	717,447	40,898,273	728,943
Profit / (Loss) before exceptional items and tax		(36,188,581)	(614,153)	(40,232,819)	(717,082)
Exceptional items					
Profit / (Loss) before tax		(36,188,581)	(614,153)	(40,232,819)	(717,082)
Tax expense					
a.Current tax					
b.Deferred tax (Net)					
		-	-	-	-
Profit / (Loss) for the year		(36,188,581)	(614,153)	(40,232,819)	(717,082)
Other comprehensive Income					
Total Comprehensive Income		(36,188,581)	(614,153)	(40,232,819)	(717,082)
Earning per equity share of face value of CAD USD 0.1 (for continuing operations)					
Basic		(36,189)	(614)	(40,233)	(717)
Diluted		(36,189)	(614)	(40,233)	(717)
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
Koanna Healthcare Canada Inc

Sd/-

Michel Roy

Director

1 Property, Plant and Equipment

Particulars	Useful Life (Yrs)	Gross Block							Accumulated Depreciation							Net block				
		As at 01.04.2021		Additions		As at 31.03.2022	FCTR	As at 31.03.2022	As at 01.4.2021		Depreciation for the period		Deductions/Other adjustments		As at 31.03.2022	FCTR	As at 31.03.2022	As at 31.03.2022	FCTR	As at 31.03.2022
		CAD USD	INR	CAD USD	INR	CAD USD		INR	CAD USD	INR	CAD USD	INR	CAD USD	INR	CAD USD		INR	CAD USD		INR
Owned Assets																				
Computer	3 years	5,604	326,036	-	-	5,604	12,975	339,011	841	48,931	1,429	84,203	-	-	2,270	4,195	137,328	3,334	-	201,682
Total		5,604	326,036	-	-	5,604	12,975	339,011	841	48,931	1,429	84,203	-	-	2,270	4,195	137,328	3,334	-	201,682

Koanna Healthcare Canada Inc

(All amount are in Indian Rupees unless otherwise stated)

2 Cash and cash equivalents

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	CAD USD	INR	CAD USD
a) Balance with banks				
- In Current Accounts	5,336,576	88,212	8,784,513	151,301
TOTAL	5,336,576	88,212	8,784,513	151,301

3 Other Current Assets

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	CAD USD	INR	CAD USD
GST & QST Receivable	-	-	71,416	1,230
Pre-Paid Deposit	-	-	3,975	68
TOTAL	-	-	75,391	1,299

4 Equity Share Capital

Particulars	As at 31.03.2022		As at 31.03.2021	
	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	6,050	100	5,806	100
TOTAL	6,050	100	5,806	100

5 Other Equity

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	CAD USD	INR	CAD USD
Balance at the beginning of the Reporting period	(40,232,819)	(717,082)		
Add: Total Comprehensive Income for the Year	(36,188,581)	(614,153)	(40,232,819)	(717,082)
	(76,421,399)	(1,331,235)	(40,232,819)	(717,082)
Foreign Currency Translation Reserve	(4,114,434)	-	(1,400,949)	-
Balance at the end of the Reporting period	(80,535,833)	(1,331,235)	(41,633,768)	(717,082)

6 Long-term borrowings

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	CAD USD	INR	CAD USD
Unsecured Loan				
- From Shilpa Medicare Limited	83,183,513	1,375,000	37,739,000	650,000
TOTAL	83,183,513	1,375,000	37,739,000	650,000

7 Other Financial Liabilities

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	CAD USD	INR	CAD USD
Interest accrued but not due on Borrowings	2,543,789	42,048	603,847	10,400
TOTAL	2,543,789	42,048	603,847	10,400

8 Other Current Liabilities

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	CAD USD	INR	CAD USD
a) Bonus Payable	-	-	12,407,886	213,708
b) Accrued Expenses	16,133	267	-	-
c) GST & QST Payable	324,607	5,366	13,673	235
TOTAL	340,740	5,632	12,421,559	213,943

9 Revenue from operations

Particulars	For the period ended 31.03.2022		For the period ended 31.03.2021	
	INR	CAD USD	INR	CAD USD
a) Consulting Service Charges	6,086,568	103,295	665,454	11,861
TOTAL	6,086,568	103,295	665,454	11,861

10 Employee Benefits Expenses

Particulars	For the period ended 31.03.2022		For the period ended 31.03.2021	
	INR	CAD USD	INR	CAD USD
a) Salaries, wages	38,213,524	648,518	26,511,734	472,527
b) Bonus	-	-	11,990,365	213,708
TOTAL	38,213,524	648,518	38,502,099	686,235

11 Finance Cost

Particulars	For the period ended 31.03.2022		For the period ended 31.03.2021	
	INR	CAD USD	INR	CAD USD
Interest on Loan from Shilpa Medicare Limited	2,477,660	42,048	583,527	10,400
TOTAL	2,477,660	42,048	583,527	10,400

12 Other Expenses

Particulars	For the period ended 31.03.2022		For the period ended 31.03.2021	
	INR	CAD USD	INR	CAD USD
Bank Charges	8,043	137	12,123	216
Insurance	210,450	3,572	48,143	858
Professional and Consultancy	393,462	6,677	224,894	4,008
Telephone and Internet	136,959	2,324	118,812	2,118
Travel Expenses	64,848	1,101	-	-
Licence	-	-	921,388	16,422
Other Expenses	685,999	11,642	440,101	7,844
TOTAL	1,499,761	25,452	1,765,462	31,466