

Koanna International FZ-LLC

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		Audited	
		INR	AED	INR	AED
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment	1	41,324	2,011	70,094	3,517
		41,324	2,011	70,094	3,517
Current Assets					
a) Financial Assets					
i) Cash and Cash Equivalents	2	2,219,182	107,967	515,230	25,852
b) Other Current Assets	3	925,707	45,037	853,761	42,838
		3,144,889	153,005	1,368,992	68,690
TOTAL		3,186,213	155,015	1,439,086	72,207
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	4	205,542	10,000	199,300	10,000
b) Other Equity	5	(30,676,974)	(1,492,492)	(4,228,269)	(212,156)
		(30,471,432)	(1,482,492)	(4,028,969)	(202,156)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	6	29,414,293	1,431,060	4,756,892	238,680
ii) Other Financial Liabilities	7	1,024,601	49,849	17,040	855
Current liabilities					
a) Other Current Liabilities	8	3,218,751	156,598	694,122	34,828
		33,657,645	1,637,507	5,468,055	274,363
TOTAL		3,186,213	155,015	1,439,086	72,207

For and on behalf of the board of Directors of
Koanna International FZ-LLC
Sd/-
Pramod Pandey

Director

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		Audited	
		INR	AED	INR	AED
Revenue					
Revenue from operations					
Revenue from Operations					
Other income		-	-	-	-
Total Revenue		-	-	-	-
Expenses					
a) Employee benefits expense	9	19,631,694	973,080	3,326,361	167,322
b) Finance costs	10	1,005,667	49,848	16,997	855
c) Depreciation and amortisation expense		30,383	1,506	19,979	1,005
d) Other expenses	11	5,162,763	255,902	854,323	42,974
Total Expenses		25,830,507	1,280,335	4,217,661	212,156
Profit / (Loss) before exceptional items and tax		(25,830,507)	(1,280,335)	(4,217,661)	(212,156)
Exceptional items					
Profit / (Loss) before tax		(25,830,507)	(1,280,335)	(4,217,661)	(212,156)
Tax expense					
a.Current tax					
b.Deferred tax (Net)					
		-	-	-	-
Profit / (Loss) for the year		(25,830,507)	(1,280,335)	(4,217,661)	(212,156)
Other comprehensive Income					
Total Comprehensive Income		(25,830,507)	(1,280,335)	(4,217,661)	(212,156)
Earning per equity share of face value of AED 1000 (for continuing operations)					
Basic		(2,583,051)	(128,034)	(421,766)	(21,216)
Diluted		(2,583,051)	(128,034)	(421,766)	(21,216)
Weighted Average No of shares used in computing earnings per share					
Basic		10	10	10	10
Diluted		10	10	10	10

For and on behalf of the board of Directors of
Koanna International FZ-LLC
Sd/-
Pramod Pandey

Director

Koanna International FZ-LLC
 (All amounts in Indian Rupees unless otherwise stated)

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	FCTR	As at 31.03.2022	As at 01.04.2021		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
		AED	INR	AED	INR	AED		INR		INR	AED	INR	AED	INR	AED	INR	AED		INR	AED		INR
Owned Assets																						
Computer	3 years	4,521	91,518	-	-	4,521	(104,765)	-	1,408	92,926	1,005	20,334	1,506	30,383	-	-	2,511	884	51,601	2,011	-	41,324
Total		4,521	91,518	-	-	4,521	(104,765)	-	1,408	92,926	1,005	20,334	1,506	30,383	-	-	2,511	884	51,601	2,011	-	41,324

Koanna International FZ-LLC
(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	AED	INR	AED
a) Balance with banks - In Current Accounts	2,219,182	107,967	515,230	25,852
TOTAL	2,219,182	107,967	515,230	25,852

3 Other Current Assets

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	AED	INR	AED
Advances Receivable	488,841	23,783	-	-
Other Prepaid Expenses	436,866	21,254	853,761	42,838
TOTAL	925,707	45,037	853,761	42,838

4 Equity Share Capital

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	AED	INR	AED
Authorised Equity shares 10 Common Shares, AED 1000 /- each par value		10000		10000
Issued,Subscribed and fully Paid up 10 Common Shares, AED 1000 /- each par value	205,542	10,000	199,300	10,000
TOTAL	205,542	10,000	199,300	10,000

5 Other Equity

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	AED	INR	AED
Balance at the beginning of the Reporting period	(4,217,661)	(212,157)		
Add: Total Comprehensive Income for the Year	(25,830,507)	(1,280,335)	(4,217,661)	(212,156)
	(30,048,168)	(1,492,492)	(4,217,661)	(212,156)
Foreign Currency Transalation Reserve	(628,805)	-	(10,608)	-
Balance at the end of the Reporting period	(30,676,974)	(1,492,492)	(4,228,269)	(212,156)

6 Long-term borrowings

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	AED	INR	AED
Unsecured Loan - From Shilpa Medicare Limited	29,414,293	1,431,060	4,756,892	238,680
TOTAL	29,414,293	1,431,060	4,756,892	238,680

7 Other Financial Liabilities

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	AED	INR	AED
Interest accrued but not due on Borrowings	1,024,601	49,849	17,040	855
TOTAL	1,024,601	49,849	17,040	855

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8 Other Current Liabilities

Particulars	As at 31.03.2022		As at 31.03.2021	
	INR	AED	INR	AED
a) Other Accruals	3,218,751	156,598	694,122	34,828
TOTAL	3,218,751	156,598	694,122	34,828

9 Employee Benefits Expenses

Particulars	For the period ended 31.03.2022		For the period ended 31.03.2021	
	INR	AED	INR	AED
a) Salaries, wages	17,779,648	881,280	3,326,361	167,322
b) Bonus	1,852,047	91,800	-	-
TOTAL	19,631,694	973,080	3,326,361	167,322

10 Finance Cost

Particulars	For the period ended 31.03.2022		For the period ended 31.03.2021	
	INR	AED	INR	AED
Interest on Loan from Shilpa Medicare Limited	1,005,667	49,848	16,997	855
TOTAL	1,005,667	49,848	16,997	855

11 Other Expenses

Particulars	For the period ended 31.03.2022		For the period ended 31.03.2021	
	INR	AED	INR	AED
Travel Expenses	492,439	24,409	31,868	1,603
Insurance	628,485	31,152	280,109	14,090
Licence Expenses	311,338	15,432	483,979	24,345
Professional and Consultancy	3,523,040	174,626	41,748	2,100
Foreign exchange Loss / (Gain) Net	159,925	7,927	9,960	501
Other Expenses	47,536	2,356	6,660	335
TOTAL	5,162,763	255,902	854,323	42,974