KOANAA Healthcare GmbH

Part - I - Balance Sheet
(All amount are in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2026		As at 31.03.2025	
		Unaudited		Unaudited	
		INR	EURO	INR	EURO
ASSETS					
Non current assets					
(a) Property Plant and Equipment		-	-	-	-
(b) Intangible assets		-	-	-	-
(a) Intangible assets under development		-	-	-	-
(c) Deferred Tax (Net)		75,498,432	692,606	69,633,014	754,220
Current assets					
(a) Financial Assets					
(i) Trade receivables	1	123,739,552	1,135,158.60	90,205,157	977,043.57
(ii) Cash and cash equivalents	2	2,948,181	27,046	46,791,531	506,815
(iii) Other Financial Assets	3	127,692,029	1,171,418	109,520,862	1,186,259
(c) Other Current Assets	4	14,091,642	129,274	6,216,444	67,332
TOTAL		**343,969,836**	**3,155,501**	**322,367,007**	**3,491,670**
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share Capital	5	10,900,640	100,000	9,232,460	100,000
(b) Other Equity	6	(240,437,404)	(2,205,718)	(220,116,283)	(2,384,156)
Liability					
Non-current liabilities					
(a) Financial Liabilities					
(i) Borrowings	7	556,426,622	5,104,532	471,269,229	5,104,482
(ii) Other financial liabilities	8	13,977,673	128,228	58,665,174	635,423
Current liabilities					
(a) Financial Liabilities					
(i) Trade payables	9	423,430	3,884	2,388,214	25,868
(b) Other current liabilities	10	1,883,128	17,275	191,093	2,070
(c) Provisions	11	795,747	7,300	737,120	7,984
TOTAL		**343,969,836**	**3,155,501**	**322,367,007**	**3,491,670**

For and on behalf of the board of Directors of
KOANAA Healthcare GmbH

Ewald Moser
Director

KOANAA Healthcare GmbH

Part - II - Statement of Profit and Loss

(All amount are in Indian Rupees unless otherwise stated)

Particulars	Note	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
		Unaudited		Unaudited	
		INR	EURO	INR	EURO
Revenue					
Revenue from operations	12	84,104,382	853,280	88,822,606	980,025
Total Revenue from operations		84,104,382	853,280	88,822,606	980,025
Other Income	13	8,690	88	5,533,184	61,050
Total Revenue		**84,113,072**	**853,368**	**94,355,789**	**1,041,075**
Expenses					
a) Purchase of Stock in Trade		-	-	-	-
b) Change in inventory of finished goods, WIP and SIT		-	-	-	-
c) Employee benefits expense	14	6,010,255	60,977	5,362,408	59,166
d) Finance costs	15	37,734,594	382,836	34,429,483	379,878
e) Depreciation and amortisation expense		-	-	25,563,944	282,060
f) Other expenses	16	15,063,782	152,829	6,593,668	72,751
Total Expenses		**58,808,631**	**596,642**	**71,949,503**	**793,855**
Profit / (Loss) before exceptional items and tax		**25,304,441**	**256,726**	**22,406,287**	**247,220**
Exceptional items		-	-	-	-
Profit / (Loss) before tax		**25,304,441**	**256,726**	**22,406,287**	**247,220**
Tax expense					
Current tax		1,643,488	16,674	45,358	500
Deffered Tax		6,073,042	61,614	5,377,528	59,333
Profit / (Loss) for the period		**17,587,911**	**178,438**	**16,983,401**	**187,387**
Other comprehensive Income		-	-	-	-
Total Comprehensive Income		**17,587,911**	**178,438**	**16,983,401**	**187,387**

For and on behalf of the board of Directors of
KOANAA Healthcare GmbH

Ewald Moser
Director

KOANAA Healthcare GmbH

(All amount are in Indian Rupees unless otherwise stated)

1 Trade receivables

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
Trade receivables	123,739,552	1,135,159	90,205,157	977,044
TOTAL	**123,739,552**	**1,135,159**	**90,205,157**	**977,044**

2 Cash and cash equivalents

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
Balance with banks	2,948,181	27,046	46,791,531	506,815
TOTAL	**2,948,181**	**27,046**	**46,791,531**	**506,815**

3 Other Financial assets

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
Dues receivable-Sale of Assets	127,692,029	1,171,418	109,520,862	1,186,259
TOTAL	**127,692,029**	**1,171,418**	**109,520,862**	**1,186,259**

4 Other Current Assets

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
a) VAT receivable	115,974	1,064	60,495	655
b)Advance Receivable in cash or kind for value to be received	13,975,668	128,210	3,474,236	37,631
c) Prepaid expenses	-	-	-	-
d) Unbilled Revenue	-	-	2,681,714	29,047
TOTAL	**14,091,642**	**129,274**	**6,216,444**	**67,332**

5 Share Capital

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
Authorised Capital:				
Equity shares	10,900,640	100,000	9,232,460	100,000
	10,900,640	**100,000**	**9,232,460**	**100,000**
Issued, Subscribed and fully Paid up :				
Equity shares	10,900,640	100,000	9,232,460	100,000
TOTAL	**10,900,640**	**100,000**	**9,232,460**	**100,000**

6 Other Equity

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
Surplus bal. in the statement of Profit and loss A/c				
Opening Balance	(162,916,715)	(2,384,156)	(179,900,115)	(2,571,543)
Add: Profit/ (Loss) for the year	17,587,911	178,438	16,983,401	187,387
Closing Balance	**(145,328,804)**	**(2,205,718)**	**(162,916,715)**	**(2,384,156)**
Foreign Currency Transalation Reserve	(95,108,600)	-	(57,199,569)	-
TOTAL	**(240,437,404)**	**(2,205,718)**	**(220,116,283)**	**(2,384,156)**

7 Long Term Borrowings

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
Unsecured Loan				
From Holding Company-Shilpa Medicare Limited	556,426,622	5,104,532	471,269,229	5,104,482
TOTAL	556,426,622	5,104,532	471,269,229	5,104,482

KOANAA Healthcare GmbH

(All amount are in Indian Rupees unless otherwise stated)

8 Other financial liabilities

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
Interest Accrued but not due	13,977,673	128,228	58,665,174	635,423
TOTAL	**13,977,673**	**128,228**	**58,665,174**	**635,423**

9 Trade Payables

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
Total outstanding dues of creditors other than micro enterprises and small enterprises	423,430	3,884	2,388,214	25,868
TOTAL	**423,430**	**3,884**	**2,388,214**	**25,868**

10 Other current liabilities

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
a)Vat, Entry Tax & Profession Tax Payable	-	-	34,622	375
b) Withholding and other tax payable	148,869	1,366	109,506	1,186
c) Contribution to PF & other fund	53,598	492	46,966	509
d) Corporate tax payable	1,680,661	15,418	-	-
TOTAL	**1,883,128**	**17,275**	**191,093**	**2,070**

11 Provisions

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	EURO	INR	EURO
Provision for expenses	795,747	7,300	737,120	7,984
TOTAL	**795,747**	**7,300**	**737,120**	**7,984**

12 Revenue From Operations

Particulars	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
	INR	EURO	INR	EURO
Other Operating Revenues-Product Development/Other	84,104,382	853,280	88,822,606	980,025
TOTAL	**84,104,382**	**853,280**	**88,822,606**	**980,025**

13 Other Income

Particulars	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
	INR	EURO	INR	EURO
a) Interest income	2,355	24	698	8
b) Foreign exchange	6,335	64	-	-
c) Other Income	-	-	2,023,517	22,326
d) Profit on Sales of Intangibles	-	-	3,508,969	38,716
TOTAL	**8,690**	**88**	**5,533,184**	**61,050**

14 Employee Benefits Expense

Particulars	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
	INR	EURO	INR	EURO
a) Salaries, wages	5,028,845	51,020	4,488,836	49,528
b) EC- PF, Gratuity, & Other Fund	981,410	9,957	873,573	9,639
TOTAL	**6,010,255**	**60,977**	**5,362,408**	**59,166**

KOANAA Healthcare GmbH

(All amount are in Indian Rupees unless otherwise stated)

15 Finance Cost

Particulars	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
	INR	EURO	INR	EURO
Interest expense -Unsecured Loan	37,734,594	382,836	34,332,392	378,807
Interest expense -Other	-	-	97,091	1,071
TOTAL	**37,734,594**	**382,836**	**34,429,483**	**379,878**

16 Other Expense

Particulars	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
	INR	EURO	INR	EURO
a) Rates and taxes	32,996	335	15,371	170
b) Product filing fees / patent application fees	3,227,245	32,742	3,673,761	40,534
c) Legal / Licence /Professional	1,248,298	12,665	1,598,367	17,636
d) Insurance	718,265	7,287	660,455	7,287
e) Bank charges	252,166	2,558	112,322	1,239
f) Sevice Expenses	3,255,429	33,028	-	-
g) Miscellaneous expenses	6,329,382	64,215	533,391	5,885
TOTAL	**15,063,782**	**152,829**	**6,593,668**	**72,751**