

KOANAA Healthcare GmbH**Part - I - Balance Sheet**

(All amount are in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2024		As at 31.03.2023	
		Unaudited		Unaudited	
		INR	EURO	INR	EURO
ASSETS					
Non current assets					
(a) Intangible assets under development		131,772,326	1,460,602	122,524,403	1,367,344
Current assets					
(a) Inventories	1	-	-	39,761,760	443,732
(b) Financial Assets					
(i) Trade receivables	2	54,988,313	609,506	53,048,079	592,004
(ii) Cash and cash equivalents	3	1,741,632	19,305	6,433,090	71,792
(c) Deferred Tax (Net)		72,839,267	813,552	-	-
(d) Other Current Assets	4	5,200,475	57,644	1,530,372	17,079
TOTAL		266,542,013	2,960,609	223,297,704	2,491,951
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share Capital	5	9,021,780	100,000	8,960,760	100,000
(b) Other Equity	6	(232,556,590)	(2,571,543)	(271,254,352)	(3,389,802)
Liability					
Non-current liabilities					
(a) Financial Liabilities					
(i) Borrowings	7	451,493,327	5,004,482	441,714,542	4,929,432
(ii) Other financial liabilities	8	32,076,488	355,545	-	-
Current liabilities					
(a) Financial Liabilities					
(i) Trade payables	9	5,560,201	61,631	7,664,314	448,199
(ii) Other financial liabilities	10	-	-	32,668,236	364,570
(b) Other current liabilities	11	192,927	2,138	2,769,639	30,909
(c) Provisions	12	753,881	8,356	774,565	8,644
TOTAL		266,542,013	2,960,609	223,297,704	2,491,951

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

Ewald Moser

Sd/
Director

KOANAA Healthcare GmbH

Part - II - Statement of Profit and Loss

(All amount are in Indian Rupees unless otherwise stated)

Particulars	Note	For the year ended 31.03.2024		For the year ended 31.03.2023	
		Unaudited		Unaudited	
		INR	EURO	INR	EURO
Revenue					
Revenue from operations	13	41,184,881	460,000	108,535,078	1,284,542
Total Revenue from operations		41,184,881	460,000	108,535,078	1,284,542
Other Income	14	10,858,503	121,280	6,758,473	79,988
Total Revenue		52,043,384	581,280	115,293,551	1,364,530
Expenses					
a) Purchase of Stock in Trade	15	(39,728,369)	(443,732)	33,459,555	396,003
b) Change in inventory of finished goods, WIP and SIT	16	37,492,353	443,732	43,400,689	511,774
c) Employee benefits expense	17	5,013,575	55,997	4,479,486	53,016
d) Finance costs	18	31,954,432	356,904	30,912,093	365,853
e) Depreciation and amortisation expense		-	-	8,407	100
f) Other expenses	19	14,575,620	162,797	33,488,005	396,339
Total Expenses		49,307,612	575,698	145,748,235	1,723,085
Profit / (Loss) before exceptional items and tax		2,735,772	5,582	(30,454,683)	(358,555)
Exceptional items		-	-	-	-
Profit / (Loss) before tax		2,735,772	5,581.85	(30,454,683)	(358,555)
Tax expense					
Current tax		78,341	875.00	84,493	1,000
Deffered Tax		(72,839,267)	(813,552)	-	-
Profit / (Loss) for the period		75,496,698	818,259	(30,539,177)	(359,555)
Other comprehensive Income		-	-	-	-
Total Comprehensive Income		75,496,698	818,259	(30,539,177)	(359,555)

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

Ewald Moser

Sd/
Director

KOANAA Healthcare GmbH

(All amount are in Indian Rupees unless otherwise stated)

1 Inventories

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
a) Stock in Trade	-	-	39,761,760	443,732
TOTAL	-	-	39,761,760	443,732

2 Trade receivables

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
Trade receivables	54,988,313	609,506	53,048,079	592,004
TOTAL	54,988,313	609,506	53,048,079	592,004

3 Cash and cash equivalents

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
Balance with banks	1,741,632	19,305	6,433,090	71,792
TOTAL	1,741,632	19,305	6,433,090	71,792

4 Other Current Assets

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
a) VAT receivable	220,024	2,439	1,515,229	16,910
b) Advance Receivable in cash or kind for value to be received	4,964,392	55,027	-	-
c) Prepaid expenses	16,059	178	15,144	169
TOTAL	5,200,475	57,644	1,530,372	17,079

5 Share Capital

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
Authorised Capital:				
Equity shares	9,021,780	100,000	8,960,760	100,000
	9,021,780	100,000	8,960,760	100,000
Issued, Subscribed and fully Paid up :				
Equity shares	9,021,780	100,000	8,960,760	100,000
TOTAL	9,021,780	100,000	8,960,760	100,000

6 Other Equity

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
Surplus bal. in the statement of Profit and loss A/c				
Opening Balance	(255,396,813)	(3,389,802.08)	(224,857,636)	(3,030,248)
Add: Profit/ (Loss) for the year	75,496,698	818,259	(30,539,177)	(359,555)
Closing Balance	(179,900,115)	(2,571,542.73)	(255,396,813)	(3,389,802)
Foreign Currency Transalation Reserve	(52,656,475)		(15,857,539)	
TOTAL	(232,556,590)	(2,571,543)	(271,254,352)	(3,389,802)

7 Long Term Borrowings

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
Unsecured Loan				
From Holding Company-Shilpa Medicare Limited	451,493,327	5,004,482	441,714,542	4,929,432
TOTAL	451,493,327	5,004,482	441,714,542	4,929,432

KOANAA Healthcare GmbH

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8 Other financial liabilities

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
a) Interest Accrued but not due	32,076,488	355,545	-	-
TOTAL	32,076,488	355,545	-	-

9 Trade Payables

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
Total outstanding dues of creditors other than micro enterprises and small enterprises	5,560,201	61,631	7,664,314	448,199
TOTAL	5,560,201	61,631	7,664,314	448,199

10 Other financial liabilities

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
Interest Accrued but not due	-	-	32,668,236	364,570
TOTAL	-	-	32,668,236	364,570

11 Other current liabilities

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
a) Vat, Entry Tax & Profession Tax Payable	78,941	875	2,663,317	29,722
b) Withholding and other tax payable	113,987	1,263	106,322	1,187
TOTAL	192,927	2,138	2,769,639	30,909

12 Provisions

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EURO	INR	EURO
a) Contribution to PF & other fund	41,160	456	39,782	444
b) Provision for expenses	712,721	7,900	734,782	8,200
TOTAL	753,881	8,356	774,565	8,644

13 Revenue From Operations

Particulars	For the year ended 31.03.2024		For the year ended 31.03.2023	
	INR	EURO	INR	EURO
Sales of Products	41,184,881	460,000	108,535,078	1,284,542
TOTAL	41,184,881	460,000	108,535,078	1,284,542

14 Other Income

Particulars	For the year ended 31.03.2024		For the year ended 31.03.2023	
	INR	EURO	INR	EURO
a) Interest income	704	8	2,934	35
b) Other Income	3,969,811	44,339	-	-
c) Profit on transfer of license	6,864,448	76,670	6,724,155	79,582
d) Foreign exchange	23,541	263	31,383	371
TOTAL	10,858,503	121,280	6,758,473	79,988

15 Purchase of Stock in Trade

Particulars	For the year ended 31.03.2024		For the year ended 31.03.2023	
	INR	EURO	INR	EURO
Purchases	(39,728,369)	(443,732)	33,459,555	396,003
TOTAL	(39,728,369)	(443,732)	33,459,555	396,003

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16 Change in inventories of FG/ STI/ WIP

Particulars	For the year ended 31.03.2024		For the year ended 31.03.2023	
	INR	EURO	INR	EURO
Opening stock				
Stock in trade	37,492,353	443,732	80,893,042	955,506
Less: Closing stock				
Stock in Trade	-	-	(37,492,353)	(443,732)
(Increase) / Decrease in Inventory	37,492,353	443,732	43,400,689	511,774

17 Employee Benefits Expense

Particulars	For the year ended 31.03.2024		For the year ended 31.03.2023	
	INR	EURO	INR	EURO
a) Salaries, wages	4,196,797	46,875	3,749,720	44,379
b) EC- PF, Gratuity, & Other Fund	816,779	9,123	729,766	8,637
TOTAL	5,013,575	55,997	4,479,486	53,016

18 Finance Cost

Particulars	For the year ended 31.03.2024		For the year ended 31.03.2023	
	INR	EURO	INR	EURO
Interest expense	31,954,432	356,904	30,912,093	365,853
TOTAL	31,954,432	356,904	30,912,093	365,853

19 Other Expense

Particulars	For the year ended 31.03.2024		For the year ended 31.03.2023	
	INR	EURO	INR	EURO
a) Rates and taxes	27,934	312	116,634	1,380
b) Product filing fees / patent application fees	6,142,810	68,610	15,948,761	188,758
c) Legal / Licence /Professional	1,691,551	18,893	1,318,956	15,610
d) Insurance	665,074	7,428	2,296,049	27,174
e) Bank charges	124,039	1,385	505,412	5,982
f) Bad debts written off	2,811,589	31,403	-	-
g) Miscellaneous expenses	3,112,623	34,765	13,302,192	157,435
TOTAL	14,575,620	162,797	33,488,005	396,339