

Koanaa Healthcare Spain, S.L.

Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2024		As at 31.03.2023	
		Unaudited		Unaudited	
		INR	EUR	INR	EUR
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment	1	64,740	718	156,812	1,750
b) Intangible Assets	1	2,562,666	28,405	2,842,203	31,718
c) Intangible Asset Under Development		24,685,590	273,622	16,621,505	185,492
d) Long Term Deposits		456,798	5,063	453,708	5,063
e) Deferred tax assets	2	5,053,886	56,019	9,879,950	110,258
		32,823,681	363,827	29,954,178	334,282
Current Assets					
a) Financial Assets					
i) Trade receivables	3	36,406,572	403,541	2,172,984	24,250
ii) Cash and Cash Equivalents	4	3,825,158	42,399	3,915,615	43,697
b) Other Current Assets	5	998,548	11,068	1,635,287	18,249
		41,230,278	457,008	7,723,886	86,197
TOTAL		74,053,959	820,835	37,678,064	420,478
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	6	631,525	7,000	627,253	7,000
b) Other Equity	7	(40,767,378)	(451,877)	(59,282,319)	(661,577)
		(40,135,853)	(444,877)	(58,655,066)	(654,577)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	8	87,060,177	965,000	73,926,270	825,000
Current liabilities					
a) Financial Liabilities					
i) Other Financial Liabilities	9	27,129,635	300,713	18,973,119	211,736
b) Other Current Liabilities	10	-	-	3,433,741	38,320
		114,189,812	1,265,713	96,333,130	1,075,055
TOTAL		74,053,959	820,835	37,678,064	420,478

For and on behalf of the board of Directors of
Koanaa Healthcare Spain, S.L.

Rajkumar Somani

Sd/
Administrator

Koanaa Healthcare Spain, S.L.

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the period ended on 31.03.2024		For the period ended on 31.03.2023	
		Unaudited		Unaudited	
		INR	EUR	INR	EUR
Revenue					
Revenue from operations	11	76,509,684	852,812	9,187,795	108,740
Revenue from Operations		76,509,684	852,812	9,187,795	108,740
Other income		-	-	-	-
Total Revenue		76,509,684	852,812	9,187,795	108,740
Expenses					
a) Employee benefits expense	12	9,465,305	105,505	29,791,520	352,591
b) Finance costs	13	6,046,103	67,393	3,816,871	45,174
c) Depreciation and amortisation expense		389,720	4,344	205,944	2,437
d) Other expenses	14	36,670,272	408,744	6,365,914	75,342
Total Expenses		52,571,400	585,985	40,180,249	475,544
Profit / (Loss) before exceptional items and tax		23,938,284	266,827	(30,992,455)	(366,804)
Exceptional items		-	-	-	-
Profit / (Loss) before tax		23,938,284	266,827	(30,992,455)	(366,804)
Tax expense					
a.Current tax		5,125,147	57,127	-	-
b.Deferred tax (Net)		-	-	(4,337,304)	(51,333)
		5,125,147	57,127	(4,337,304)	(51,333)
Profit / (Loss) for the year		18,813,137	209,700	(26,655,151)	(315,471)
Other comprehensive Income		-	-	-	-
Total Comprehensive Income		18,813,137	209,700	(26,655,151)	(315,471)
Earning per equity share of face value of EUR 1					
Basic		2,688	30	(3,808)	(45)
Diluted		2,688	30	(3,808)	(45)
Weighted Average No of shares used in computing earnings per share					
Basic		7,000	7,000	7,000	7,000
Diluted		7,000	7,000	7,000	7,000

**For and on behalf of the board of Directors of
Koanaa Healthcare Spain, S.L.**

Rajkumar Somani

**Sd/
Administrator**

2 Deferred tax assets

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EUR	INR	EUR
i) Tax Credits	5,053,886	56,019	9,879,950	110,258
TOTAL	5,053,886	56,019	9,879,950	110,258

3 Trade receivables

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EUR	INR	EUR
Trade receivables	36,406,572	403,541	2,172,984	24,250
TOTAL	36,406,572	403,541	2,172,984	24,250

4 Cash and cash equivalents

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EUR	INR	EUR
a) Balance with banks				
- In Current Accounts	3,825,158	42,399	3,915,615	43,697
TOTAL	3,825,158	42,399	3,915,615	43,697

5 Other Current Assets

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EUR	INR	EUR
VAT credit	998,548	11,068	1,635,287	18,249
TOTAL	998,548	11,068	1,635,287	18,249

6 Equity Share Capital

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EUR	INR	EUR
Authorised Equity shares 7000 Shares @ EUR 1/- each par value	-	-	-	-
	-	-	-	-
Issued,Subscribed and fully Paid up 7000 Shares @ EUR 1/- each par value	631,525	7,000	627,253	7,000
TOTAL	631,525	7,000	627,253	7,000

7 Other Equity

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EUR	INR	EUR
Balance at the beginning of the Reporting period	(56,406,897)	(661,577)	(29,751,746)	(346,106)
Add: Total Comprehensive Income for the Year	18,813,137	209,700	(26,655,151)	(315,471)
	(37,593,759)	(451,877)	(56,406,897)	(661,577)
Foreign Currency Transalation Reserve	(3,173,618)	-	(2,875,423)	-
Balance at the end of the Reporting period	(40,767,378)	(451,877)	(59,282,319)	(661,577)

8 Long-term borrowings

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EUR	INR	EUR
Unsecured Loan - From Shilpa Medicare Limited	87,060,177	965,000	73,926,270	825,000
TOTAL	87,060,177	965,000	73,926,270	825,000

9 Other Financial Liabilities

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EUR	INR	EUR
a) Accounts Payable	21,049,586	233,320	15,663,463	174,801
b) Interest accrued but not paid	6,080,048	67,393	3,309,656	36,935
TOTAL	27,129,635	300,713	18,973,119	211,736

10 Other Current Liabilities

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	EUR	INR	EUR
a) Provison for Bonus	-	-	3,433,741	38,320
TOTAL	-	-	3,433,741	38,320

Koanaa Healthcare Spain, S.L.

(All amount are in Indian Rupees unless otherwise stated)

11 Revenue From Operations

Particulars	For the period ended on 31.03.2024		For the period ended on 31.03.2023	
	INR	EUR	INR	EUR
License Fees	76,509,684	852,812	9,187,795	108,740
TOTAL	76,509,684	852,812	9,187,795	108,740

12 Employee Benefits Expense

Particulars	For the period ended on 31.03.2024		For the period ended on 31.03.2023	
	INR	EUR	INR	EUR
Salaries & Wages	9,465,305	105,505	29,791,520	352,591
TOTAL	9,465,305	105,505	29,791,520	352,591

13 Finance Cost

Particulars	For the period ended on 31.03.2024		For the period ended on 31.03.2023	
	INR	EUR	INR	EUR
Interest on Loan from Shilpa Medicare Limited	6,046,103	67,393	3,811,988	45,116
TOTAL	6,046,103	67,393	3,816,871	45,174

14 Other Expenses

Particulars	For the period ended on 31.03.2024		For the period ended on 31.03.2023	
	INR	EUR	INR	EUR
Bank Charges	365,158	4,070	84,240	997
Insurance	161,272	1,798	181,045	2,143
Meals & Entertainment	47,981	535	833,466	9,864
Licencing Fees	29,516,103	329,000	-	-
Rent and Maintainance	5,644,198	62,913	4,513,317	53,416
Telephone and Internet	141,074	1,572	96,803	1,146
Travelling Expenses	53,076	592	172,398	2,040
Transportation	-	-	37,750	447
Other Expenses	741,409	8,264	446,895	5,289
TOTAL	36,670,272	408,744	6,365,914	75,342