

Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2025		As at 31.03.2024	
		Unaudited		Unaudited	
		INR	EUR	INR	EUR
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment	1	3,067,711	33,227	64,740	718
b) Intangible Assets	1	-	-	2,562,666	28,405
c) Intangible Asset Under Development		-	-	24,685,590	273,622
d) Other Financial Asses	2	301,347	3,264	456,798	5,063
e) Deferred tax assets	3	3,971,343	43,015	5,053,886	56,019
		7,340,401	79,506	32,823,681	363,827
Current Assets					
a) Financial Assets					
i) Trade receivables	4	77,046,697	834,520	36,406,572	403,541
ii) Cash and Cash Equivalents	5	11,516,292	124,737	3,825,158	42,399
b) Other Current Assets	6	14,832,705	160,658	998,548	11,068
		103,395,694	1,119,915	41,230,278	457,008
TOTAL		110,736,095	1,199,421	74,053,959	820,835
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	7	646,272	7,000	631,525	7,000
b) Other Equity	8	(41,090,833)	(445,069)	(40,767,378)	(451,877)
		(40,444,561)	(438,069)	(40,135,853)	(444,877)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	9	116,790,619	1,265,000	87,060,177	965,000
ii) Other Financial Liabilities	10	7,727,938	83,704	6,080,048	67,393
Current liabilities					
a) Other Current Liabilities	11	26,662,099	288,787	21,049,586	233,320
		151,180,656	1,637,491	114,189,812	1,265,713
TOTAL		110,736,095	1,199,421	74,053,959	820,835

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

Sd/
Rajkumar Somani
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 31.03.2025		For the period ended on 31.03.2024	
		Unaudited		Unaudited	
		INR	EUR	INR	EUR
Revenue					
Revenue from operations	12	94,018,006	1,037,348	76,509,684	852,812
Revenue from Operations		94,018,006	1,037,348	76,509,684	852,812
Other income	13	2,870,528	31,672	-	-
Total Revenue		96,888,534	1,069,020	76,509,684	852,812
Expenses					
a) Employee benefits expense	14	18,053,597	199,195	9,465,305	105,505
b) Finance costs	15	7,586,345	83,704	6,046,103	67,393
c) Depreciation and amortisation expense	1	419,432	4,628	389,720	4,344
d) Other expenses	16	69,125,272	762,694	36,670,272	408,744
Total Expenses		95,184,645	1,050,221	52,571,400	585,985
Profit / (Loss) before exceptional items and tax		1,703,889	18,800	23,938,284	266,827
Exceptional items		-	-	-	-
Profit / (Loss) before tax		1,703,889	18,800	23,938,284	266,827
Tax expense					
a.Current tax		-	-	-	-
b.Deferred tax (Net)		1,086,846	11,992	5,125,147	57,127
		1,086,846	11,992	5,125,147	57,127
Profit / (Loss) for the year		617,043	6,808	18,813,137	209,700
Other comprehensive Income		-	-	-	-
Total Comprehensive Income		617,043	6,808	18,813,137	209,700
Earning per equity share of face value of EUR 1					
Basic		88	1	2,688	30
Diluted		88	1	2,688	30
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.**

**Sd/
Rajkumar Somani
Administrator**

2 Long Term Deposits

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EUR	INR	EUR
Security Deposit	301,347	3,264	456,798	5,063
TOTAL	301,347	3,264	456,798	5,063

3 Deferred tax assets

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EUR	INR	EUR
Tax Credits	3,971,343	43,015	5,053,886	56,019
TOTAL	3,971,343	43,015	5,053,886	56,019

4 Trade receivables

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EUR	INR	EUR
Trade receivables	77,046,697	834,520	36,406,572	403,541
TOTAL	77,046,697	834,520	36,406,572	403,541

5 Cash and cash equivalents

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EUR	INR	EUR
a) Balance with banks				
- In Current Accounts	11,516,292	124,737	3,825,158	42,399
TOTAL	11,516,292	124,737	3,825,158	42,399

6 Other Current Assets

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EUR	INR	EUR
VAT credit	4,140,827	44,851	998,548	11,068
Unbilled Revenue	4,361,118	47,237	-	-
Advances	6,330,761	68,571	-	-
TOTAL	14,832,705	160,658	998,548	11,068

7 Equity Share Capital

Particulars	As at 31.03.2025		As at 31.03.2024	
	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	646,272	7,000	631,525	7,000
TOTAL	646,272	7,000	631,525	7,000

8 Other Equity

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EUR	INR	EUR
Balance at the beginning of the Reporting period	(37,593,759)	(451,877)	(56,406,897)	(661,577)
Add: Total Comprehensive Income for the Year	617,043	6,808	18,813,137	209,700
	(36,976,716)	(445,069.17)	(37,593,759)	(451,877.32)
Foreign Currency Transalation Reserve	(4,114,117)	-	(3,173,618)	-
Balance at the end of the Reporting period	(41,090,833)	(445,069)	(40,767,378)	(451,877)

9 Long-term borrowings

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EUR	INR	EUR
Unsecured Loan				
- From Shilpa Medicare Limited	116,790,619	1,265,000	87,060,177	965,000
TOTAL	116,790,619	1,265,000	87,060,177	965,000

10 Other Financial Liabilities

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EUR	INR	EUR
Interest accrued but not paid	7,727,938	83,704	6,080,048	67,393
TOTAL	7,727,938	83,704	6,080,048	67,393

11 Other Current Liabilities

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EUR	INR	EUR
a) Provison for Bonus	2,692,832	29,167	-	-
b) Accounts Payable	23,969,267	259,620	21,049,586	233,320
TOTAL	26,662,099	288,787	21,049,586	233,320

12 Revenue From Operations

Particulars	For the period ended on 31.03.2025		For the period ended on 31.03.2024	
	INR	EUR	INR	EUR
License Fees	94,018,006	1,037,348	76,509,684	852,812
TOTAL	94,018,006	1,037,348	76,509,684	852,812

13 Other Income

Particulars	For the period ended on 31.03.2025		For the period ended on 31.03.2024	
	INR	EUR	INR	EUR
Other Income	2,870,528	31,672	-	-
TOTAL	2,870,528	31,672	-	-

14 Employee Benefits Expense

Particulars	For the period ended on 31.03.2025		For the period ended on 31.03.2024	
	INR	EUR	INR	EUR
Salaries & Wages	18,053,597	199,195	9,465,305	105,505
TOTAL	18,053,597	199,195	9,465,305	105,505

15 Finance Cost

Particulars	For the period ended on 31.03.2025		For the period ended on 31.03.2024	
	INR	EUR	INR	EUR
Interest on Loan from Shilpa Medicare Limited	7,586,345	83,704	6,046,103	67,393
TOTAL	7,586,345	83,704	6,046,103	67,393

16 Other Expenses

Particulars	For the period ended on 31.03.2025		For the period ended on 31.03.2024	
	INR	EUR	INR	EUR
Bank Charges	206,583	2,279	365,158	4,070
Insurance	89,958	993	161,272	1,798
Meals & Entertainment	-	-	47,981	535
Licencing Fees	12,688,620	140,000	29,516,103	329,000
Service Expenses	45,571,302	502,811	-	-
Electricity Charges	17,276	191	-	-
Rent and Maintainance	4,409,210	48,649	5,644,198	62,913
Telephone and Internet	102,597	1,132	141,074	1,572
Travelling Expenses	5,148,021	56,801	53,076	592
Other Expenses	891,704	9,839	741,409	8,264
TOTAL	69,125,272	762,694	36,670,272	408,744