

**Koanaa Healthcare Limited**

**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	
		GBP	INR	GBP	INR
<b>ASSETS</b>					
<b>Non current assets</b>					
a) Intangible assets - Licenses	1	164,874	17,360,161	192,033	19,562,939
b) Intangible assets under development	1	290,231	30,559,438	249,158	25,382,423
c) Investment	2	-	0	-	-
d) Deferred Tax (Net)	3	195,363	20,570,454	180,774	18,415,954
<b>Current assets</b>					
a) Financial Assets					
i) Cash and cash equivalents	4	14,263	1,501,801	10,918	1,112,247
b) Other current assets	5	13,168	1,386,505	12,840	1,308,047
<b>TOTAL</b>		<b>677,899</b>	<b>71,378,359</b>	<b>645,723</b>	<b>65,781,610</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
a) Equity Share capital	6	100	10,529	100	10,187
b) Other Equity	7	(298,142)	(31,392,414)	(285,986)	(29,134,195)
		(298,042)	(31,381,885)	(285,886)	(29,124,007)
<b>Liabilities</b>					
<b>Non-current liabilities</b>					
a) Financial Liabilities					
i) Borrowings	8	861,730	90,734,568	836,730	85,240,028
ii) Other financial liabilities	9	75,455	7,944,921	-	-
<b>Current liabilities</b>					
a) Financial Liabilities					
i) Trade payables	10	3,943	415,172	3,831	390,275
ii) Other financial liabilities	11	-	-	59,989	6,111,247
iii) Other Current liabilities	12	34,813	3,665,583	-	-
		975,941	102,760,244	931,609	94,905,617
<b>TOTAL</b>		<b>677,899</b>	<b>71,378,359</b>	<b>645,723</b>	<b>65,781,610</b>

**For and on behalf of the board of Directors of  
Koanaa Healthcare Limited**

**Ramakant Innani**

**Sd/  
Director**

**Koanaa Healthcare Limited**

**Part - II - Statement of Profit and Loss**

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the period 12 months ended on 31.03.2024		For the period 12 months ended on 31.03.2023	
		Unaudited		Unaudited	
		GBP	INR	GBP	INR
<b>Revenue</b>					
Revenue from operations	13	85,594	8,816,917	-	-
<b>Revenue from Operations</b>		<b>85,594</b>	<b>8,816,917</b>	-	-
Other income		-	-	11,374	1,100,953
<b>Total Revenue</b>		<b>85,594</b>	<b>8,816,917</b>	<b>11,374</b>	<b>1,100,953</b>
<b>Expenses</b>					
a) Finance costs	14	76,148	7,843,898	59,989	5,806,668
b) Depreciation		27,159	2,797,610	27,159	2,628,870
c) Other expenses	15	8,982	925,223	6,979	675,536
<b>Total Expenses</b>		<b>112,289</b>	<b>11,566,731</b>	<b>94,127</b>	<b>9,111,075</b>
<b>Profit / (Loss) before exceptional items and tax</b>		<b>(26,695)</b>	<b>(2,749,814)</b>	<b>(82,753)</b>	<b>(8,010,122)</b>
Exceptional items		-	-	-	-
<b>Profit / (Loss) before tax</b>		<b>(26,695)</b>	<b>(2,749,814)</b>	<b>(82,753)</b>	<b>(8,010,122)</b>
<b>Tax expense</b>					
1.Current tax		-	-	-	-
2.Deferred tax (Net)		(14,589)	(1,502,792)	(31,151)	(3,015,278)
		(14,589)	(1,502,792)	(31,151)	(3,015,278)
<b>Profit / (Loss) for the year</b>		<b>(12,106)</b>	<b>(1,247,022)</b>	<b>(51,602)</b>	<b>(4,994,844)</b>
<b>Other comprehensive Income</b>		-	-	-	-
<b>Share of Profit/(Loss) in Associates</b>		(50)	(5,264)	-	-
<b>Total Comprehensive Income</b>		<b>(12,156)</b>	<b>(1,252,286)</b>	<b>(51,602)</b>	<b>(4,994,844)</b>

**For and on behalf of the board of Directors of  
Koanaa Healthcare Limited**

**Ramakant Innani**

**Sd/  
Director**

**Koanaa Healthcare Limited**

(All amounts in Indian Rupees unless otherwise stated)

**2 Investment**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
50 Equity shares of 1 GBP each in Oncosol Limited	50	5,265	-	-
Add :- Share of profit /(Loss)	(50)	(5,264)	-	-
<b>TOTAL</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>

**3 Deferred Tax (Net)**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
Deferred Tax (Net)	195,363	20,570,454	180,774	18,415,954
<b>TOTAL</b>	<b>195,363</b>	<b>20,570,454</b>	<b>180,774</b>	<b>18,415,954</b>

**4 Cash and cash equivalents**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
Balance with banks	14,263	1,501,801	10,918	1,112,247
<b>TOTAL</b>	<b>14,263</b>	<b>1,501,801</b>	<b>10,918</b>	<b>1,112,247</b>

**5 Other Current Assets**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
Unsecured (Considering Good)				
a) VAT receivable	589	62,018	261	26,589
b) Other receivables	12,579	1,324,487	12,579	1,281,458
	13,168	1,386,505	12,840	1,308,047
Doubtful	-	-	-	-
	13,168	1,386,505	12,840	1,308,047
Less: Provision for doubtful advances	-	-	-	-
<b>TOTAL</b>	<b>13,168</b>	<b>1,386,505</b>	<b>12,840</b>	<b>1,308,047</b>

**6 Equity Share Capital**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
<b>Authorised Capital</b>				
100 (100) Ordinary shares of GBP 1/- each	100	10,529	100	10,187
	<b>100</b>	<b>10,529</b>	<b>100</b>	<b>10,187</b>
<b>Issued Subscribed and fully paid up</b>				
100 (100) Ordinary shares of GBP 1/- each	100	10,529	100	10,187
<b>TOTAL</b>	<b>100</b>	<b>10,529</b>	<b>100</b>	<b>10,187</b>

**7 Other Equity**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
Balance at the beginning of the Reporting period	(285,986)	(28,164,693)	(234,384)	(23,169,849)
Add: Profit/ (Loss) for the year	(12,156)	(1,252,286)	(51,602)	(4,994,844)
	<b>(298,142)</b>	<b>(29,416,979)</b>	<b>(285,986)</b>	<b>(28,164,693)</b>
Foreign Currency Translation Reserve		(1,975,435)		(969,502)
<b>Balance at the end of the Reporting period</b>	<b>(298,142)</b>	<b>(31,392,414)</b>	<b>(285,986)</b>	<b>(29,134,195)</b>

**Koanaa Healthcare Limited**

(All amounts in Indian Rupees unless otherwise stated)

**8 Long Term Borrowings**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
<b>Unsecured Loan</b>				
Shilpa Medicare Limited	861,730	90,734,568	836,730	85,240,028
<b>TOTAL</b>	<b>861,730</b>	<b>90,734,568</b>	<b>836,730</b>	<b>85,240,028</b>

**9 Other financial liabilities**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
Interest Accrued but not due	75,455	7,944,921	-	-
<b>TOTAL</b>	<b>75,455</b>	<b>7,944,921</b>	<b>-</b>	<b>-</b>

**10 Trade Payables**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
Trade Payables				
Creditors	3,943	415,172	3,831	390,275
<b>TOTAL</b>	<b>3,943</b>	<b>415,172</b>	<b>3,831</b>	<b>390,275</b>

**11 Other financial liabilities**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
Interest Accrued but not due	-	-	59,989	6,111,247
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>59,989</b>	<b>6,111,247</b>

**12 Other Current liabilities**

Particulars	As at 31.03.2024		As at 31.03.2023	
	GBP	INR	GBP	INR
Other Payables	34,813	3,665,583	-	-
<b>TOTAL</b>	<b>34,813</b>	<b>3,665,583</b>	<b>-</b>	<b>-</b>

**13 Revenue from operations**

Particulars	For the period 12 months ended on 31.03.2024		For the period 12 months ended on 31.03.2023	
	GBP	INR	GBP	INR
Sales of Goods	-	-	-	-
Sales of Services	85,594	8,816,917	-	-
<b>TOTAL</b>	<b>85,594</b>	<b>8,816,917</b>	<b>-</b>	<b>-</b>

**14 Finance Cost**

Particulars	For the period 12 months ended on 31.03.2024		For the period 12 months ended on 31.03.2023	
	GBP	INR	GBP	INR
Interest on Loan from Shilpa Medicare Limited	75,455	7,772,513	59,989	5,806,668
Interest on late payment of WHT	693	71,385	-	-
<b>TOTAL</b>	<b>76,148</b>	<b>7,843,898</b>	<b>59,989</b>	<b>5,806,668</b>

**15 Other Expenses**

Particulars	For the period 12 months ended on 31.03.2024		For the period 12 months ended on 31.03.2023	
	GBP	INR	GBP	INR
Professional Charges	6,840	704,579	6,840	662,082
Bank charges	2,142	220,644	139	13,455
<b>TOTAL</b>	<b>8,982</b>	<b>925,223</b>	<b>6,979</b>	<b>675,536</b>