

Part - I - Balance Sheet

(All amount are in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
		Unaudited		Unaudited		Unaudited	
		INR	EURO	INR	EURO	INR	EURO
ASSETS							
Non current assets							
(a) Property Plant and Equipment		47,144	548	52,377	583	57,369	691
(b) Other Intangible assets		80,537,216	935,402	73,405,121	817,492	55,693,630	670,607
(c) Intangible assets under development		57,135,514	663,603	81,099,992	903,187	59,272,749	713,703
Current assets							
(a) Inventories	1	25,469,806	295,820	-	-	-	-
(b) Financial Assets							
(i) Trade receivables	2	28,300,264	328,694	110,797,294	1,233,918	5,439,974	65,503
(ii) Cash and cash equivalents	3	16,926,427	196,593	78,536,397	874,637	18,667,310	224,773
(c) Other Current Assets	4	1,829,514	21,249	7,235,869	80,584	2,727,632	32,843
TOTAL		210,245,885	2,441,909	351,127,050	3,910,401	141,858,664	1,708,120
EQUITY AND LIABILITIES							
Equity							
(a) Equity Share Capital	5	8,609,900	100,000	8,979,310	100,000	8,304,960	100,000
(b) Other Equity	6	(301,149,189)	(3,497,708)	(283,432,022)	(3,156,501)	(253,182,783)	(3,048,573)
Liability							
Non-current liabilities							
(a) Financial Liabilities							
(i) Borrowings	7	437,338,293	5,079,482	456,102,406	5,079,482	338,799,322	4,079,482
Current liabilities							
(a) Financial Liabilities							
(i) Trade payables	8	64,691,539	751,362	158,511,112	1,765,293	34,577,085	416,343
(ii) Other financial liabilities	9	95,220	1,106	9,641,424	107,374	10,732,980	129,236
(b) Other current liabilities	10	32,287	375	33,672	375	1,070,177	12,886
(c) Provisions	11	627,834	7,292	1,291,148	14,379	1,556,923	18,747
TOTAL		210,245,885	2,441,909	351,127,050	3,910,401	141,858,664	1,708,120

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 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
		Unaudited		Unaudited		Unaudited	
		INR	EURO	INR	EURO	INR	EURO
Revenue							
Revenue from operations	12	350,494,383	4,056,624	320,914,752	3,736,550	38,029,018	481,463
Total Revenue from operations		350,494,383	4,056,624	320,914,752	3,736,550	38,029,018	481,463
Other Income	13	474,780	5,495	444,051	5,170	941,194	11,916
Total Revenue		350,969,164	4,062,120	321,358,803	3,741,720	38,970,212	493,379
Expenses							
a) Purchase of Stock in Trade	14	321,045,907	3,715,788	292,610,432	3,406,990	25,408,812	321,686
b) Employee benefits expense	15	5,214,835	60,357	4,829,586	56,233	4,925,763	62,362
c) Finance costs	16	12,660,907	146,537	9,090,350	105,843	10,263,171	129,936
d) Depreciation and amortisation expense		12,375	143	9,230	107	517,717	6,555
e) Other expenses	17	50,797,439	587,930	24,056,423	280,099	37,423,348	473,795
Total Expenses		389,731,464	4,510,755	330,596,022	3,849,273	78,538,811	994,334
Profit / (Loss) before exceptional items and tax		(38,762,300)	(448,635)	(9,237,219)	(107,553)	(39,568,598)	(500,955)
Exceptional items		-	-	-	-	-	-
Profit / (Loss) before tax		(38,762,300)	(448,635)	(9,237,219)	(107,553)	(39,568,598)	(500,955)
Tax expense							
Current tax		43,200	500	32,207	375	59,240	750
Profit / (Loss) for the period		(38,805,501)	(449,135)	(9,269,426)	(107,928)	(39,627,838)	(501,705)
Other comprehensive Income		-	-	-	-	-	-
Total Comprehensive Income		(38,805,501)	(449,135)	(9,269,426)	(107,928)	(39,627,838)	(501,705)

KOANAA Healthcare GmbH

(All amount are in Indian Rupees unless otherwise stated)

1 Inventories

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Stock in Trade	25,469,806	295,820	-	-	-	-
TOTAL	25,469,806	295,820	-	-	-	-

2 Trade receivables

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Trade receivables	28,300,264	328,694	110,797,294	1,233,918	5,439,974	65,503
TOTAL	28,300,264	328,694	110,797,294	1,233,918	5,439,974	65,503

3 Cash and cash equivalents

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
a) Cash on hand	-	-	-	-	-	-
b) Balance with banks	16,926,427	196,593	78,536,397	874,637	18,667,310	224,773
TOTAL	16,926,427	196,593	78,536,397	874,637	18,667,310	224,773

4 Other Current Assets

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
a) VAT receivable	(464,184)	(5,391)	4,884,759	54,400	(1,813,465)	(21,836)
b) Advance Receivable in cash or kind for value to be received	2,253,696	26,176	2,350,392	26,176	2,173,876	26,176
c) Prepaid expenses	40,002	465	718	8	2,367,221	28,504
TOTAL	1,829,514	21,249	7,235,869	80,584	2,727,632	32,843

5 Share Capital

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Authorised Capital:						
Equity shares	8,609,900	100,000	8,979,310	100,000	8,304,960	100,000
	8,609,900	100,000	8,979,310	100,000	8,304,960	100,000
Issued, Subscribed and fully Paid up :						
Equity shares	8,609,900	100,000	8,979,310	100,000	8,304,960	100,000
TOTAL	8,609,900	100,000	8,979,310	100,000	8,304,960	100,000

6 Other Equity

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Share Application Money						
Opening Balance	-	-	-	-	-	-
Add / Less: FCTR	-	-	-	-	-	-
Add / Less: Paid	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-
Surplus bal. in the statement of Profit and loss A/c						
Opening Balance	(224,965,257)	(3,048,573)	(224,965,257)	(3,048,573)	(185,337,419)	(2,546,868)
Add: Profit/ (Loss) for the year	(38,805,501)	(449,135)	(9,269,426)	(107,928)	(39,627,838)	(501,705)
Closing Balance	(263,770,758)	(3,497,708)	(234,234,683)	(3,156,501)	(224,965,257)	(3,048,573)
Foreign Currency Translation Reserve						
	(37,378,431)		(49,197,338)		(28,217,526)	
TOTAL	(301,149,189)	(3,497,708)	(283,432,022)	(3,156,501)	(253,182,783)	(3,048,573)

7 Long Term Borrowings

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Unsecured Loan						
From Holding Company-Shilpa Medicare Limited	437,338,293	5,079,482	456,102,406	5,079,482	338,799,322	4,079,482
Terms of Repayment:						
Interest is charged at the rate of 1 Year LIBOR +350 BSP w.e.f 1st disbursement accrued on yearly basis. The said loan is repayable on or before December 2021						
TOTAL	437,338,293	5,079,482	456,102,406	5,079,482	338,799,322	4,079,482

KOANAA Healthcare GmbH

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8 Trade Payables

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Total outstanding dues of creditors other than micro enterprises and small enterprises	64,691,539	751,362	158,511,112	1,765,293	34,577,085	416,343
TOTAL	64,691,539	751,362	158,511,112	1,765,293	34,577,085	416,343

9 Other financial liabilities

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
a) Interest Accrued but not due	-	-	9,451,940	105,264	10,611,603	127,774
b) Withholding and other tax payable	95,220	1,106	189,483	2,110	121,377	1,462
c) Liability to Barclays	-	-	-	-	-	-
TOTAL	95,220	1,106	9,641,424	107,374	10,732,980	129,236

10 Other current liabilities

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Vat, Entry Tax & Profession Tax Payable	32,287	375	33,672	375	1,070,177	12,886
TOTAL	32,287	375	33,672	375	1,070,177	12,886

11 Provisions

Particulars	As at 31.03.2021		As at 31.12.2020		As at 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Contribution to PF & other fund	-	-	42,485	473	57,131	688
Provision for expenses	627,834	7,292	1,248,663	13,906	1,499,793	18,059
TOTAL	627,834	7,292	1,291,148	14,379	1,556,923	18,747

12 Revenue From Operations

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Sales of Products	350,494,383	4,056,624	320,914,752	3,736,550	38,029,018	481,463
TOTAL	350,494,383	4,056,624	320,914,752	3,736,550	38,029,018	481,463

13 Other Income

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
a) Interest income	1,659	19	1,035	12	25,962	329
b) Other Income	473,121	5,476	443,016	5,158	915,232	11,587
TOTAL	474,780	5,495	444,051	5,170	941,194	11,916

14 Purchase of Stock in Trade

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Purchases	321,045,907	3,715,788	292,610,432	3,406,990	25,408,812	321,686
TOTAL	321,045,907	3,715,788	292,610,432	3,406,990	25,408,812	321,686

15 Employee Benefits Expense

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
a) Salaries, wages	4,113,567	47,610	3,889,782	45,290	3,885,457	49,192
b) EC- PF, Gratuity, & Other Fund	1,101,269	12,746	939,804	10,943	1,040,306	13,171
TOTAL	5,214,835	60,357	4,829,586	56,233	4,925,763	62,362

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16 Finance Cost

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
Interest expense	12,660,907	146,537	9,090,350	105,843	10,263,171	129,936
TOTAL	12,660,907	146,537	9,090,350	105,843	10,263,171	129,936

17 Other Expense

Particulars	For the year ended 31.03.2021		For the period 9 months ended on 31.12.2020		For the year ended 31.03.2020	
	INR	EURO	INR	EURO	INR	EURO
a) Rent	622,084	7,200	463,781	5,400	568,702	7,200
b) Rates and taxes	220,599	2,553	153,139	1,783	310,895	3,936
c) Product filing fees / patent application fees	14,823,474	171,567	10,299,935	119,927	15,266,410	193,279
d) Legal / Licence /Professional	2,231,068	25,822	1,685,525	19,625	4,334,480	54,876
e) Insurance	1,402,701	16,235	526,728	6,133	2,408,269	30,490
f) Traveling and conveyance	-	-	-	-	6,801	86
g) Transportation charges	3,528,316	40,837	3,507,278	40,837	1,871,403	23,693
h) Brokerage and commission	6,523,670	75,505	5,371,611	62,544	9,718,951	123,046
i) Advertisement expenses & Sales Promotion	-	-	-	-	5,697	72
j) Bank charges	599,150	6,935	344,194	4,008	150,881	1,910
k) Bad debts written off	1,695,920	19,629	1,009,850	11,758	1,253,014	15,864
l) Miscellaneous expenses	19,150,457	221,648	694,383	8,085	1,527,845	19,343
TOTAL	50,797,439	587,930	24,056,423	280,099	37,423,348	473,795