

KOANAA Healthcare GmbH

Part - I - Balance Sheet

(All amount are in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2025		As at 31.03.2024	
		Unaudited		Unaudited	
		INR	EURO	INR	EURO
ASSETS					
Non current assets					
(a) Property Plant and Equipment		-	-	-	-
(b) Intangible assets		-	-	-	-
(a) Intangible assets under development	1	-	-	131,772,326	1,460,602
(c) Deferred Tax (Net)		69,633,014	754,220	72,839,267	813,552
Current assets					
(a) Financial Assets					
(i) Trade receivables	2	199,726,019	2,163,302.29	54,988,313	609,506
(ii) Cash and cash equivalents	3	46,791,531	506,815	1,741,632	19,305
(c) Other Current Assets	4	6,216,444	67,332	5,200,475	57,644
TOTAL		322,367,007	3,491,670	266,542,013	2,960,609
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share Capital	5	9,232,460	100,000	9,021,780	100,000
(b) Other Equity	6	(220,116,283)	(2,384,156)	(232,556,590)	(2,571,543)
Liability					
Non-current liabilities					
(a) Financial Liabilities					
(i) Borrowings	7	471,269,229	5,104,482	451,493,327	5,004,482
(ii) Other financial liabilities	8	58,665,174	635,423	32,076,488	355,545
Current liabilities					
(a) Financial Liabilities					
(i) Trade payables	9	2,388,214	25,868	5,560,201	61,631
(b) Other current liabilities	10	191,093	2,070	234,087	2,595
(c) Provisions	11	737,120	7,984	712,721	7,900
TOTAL		322,367,007	3,491,670	266,542,013	2,960,609

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

Sd/
Ewald Moser
Director

KOANAA Healthcare GmbH

Part - II - Statement of Profit and Loss

(All amount are in Indian Rupees unless otherwise stated)

Particulars	Note	For the period 12 months ended on 31.03.2025		For the period 12 months ended on 31.03.2024	
		Unaudited		Unaudited	
		INR	EURO	INR	EURO
Revenue					
Revenue from operations	12	88,822,606	980,025	41,184,881	460,000
Total Revenue from operations		88,822,606	980,025	41,184,881	460,000
Other Income	13	5,533,184	61,050	10,858,503	121,280
Total Revenue		94,355,789	1,041,075	52,043,384	581,280
Expenses					
a) Purchase of Stock in Trade	14	-	-	(39,728,369)	(443,732)
b) Change in inventory of finished goods, WIP and SIT	15	-	-	37,492,353	443,732
c) Employee benefits expense	16	5,362,408	59,166	5,013,575	55,997
d) Finance costs	17	34,429,483	379,878	31,954,432	356,904
e) Depreciation and amortisation expense		25,563,944	282,060	-	-
f) Other expenses	18	6,593,668	72,751	14,575,620	162,797
Total Expenses		71,949,503	793,855	49,307,612	575,698
Profit / (Loss) before exceptional items and tax		22,406,287	247,220	2,735,772	5,582
Exceptional items		-	-	-	-
Profit / (Loss) before tax		22,406,287	247,220	2,735,772	5,582
Tax expense					
Current tax		45,358	500	78,341	875.00
Deffered Tax		5,377,528	59,333	(72,839,267)	(813,552)
Profit / (Loss) for the period		16,983,401	187,387	75,496,698	818,259
Other comprehensive Income		-	-	-	-
Total Comprehensive Income		16,983,401	187,387	75,496,698	818,259

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

Sd/
Ewald Moser
Director

KOANAA Healthcare GmbH

(All amount are in Indian Rupees unless otherwise stated)

2 Trade receivables

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
Trade receivables	199,726,019	2,163,302	54,988,313	609,506
TOTAL	199,726,019	2,163,302	54,988,313	609,506

3 Cash and cash equivalents

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
Balance with banks	46,791,531	506,815	1,741,632	19,305
TOTAL	46,791,531	506,815	1,741,632	19,305

4 Other Current Assets

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
a) VAT receivable	60,495	655	220,024	2,439
b) Advance Receivable in cash or kind for value to be received	3,474,236	37,631	4,964,392	55,027
c) Prepaid expenses	-	-	16,059	178
d) Unbilled Revenue	2,681,714	29,047	-	-
TOTAL	6,216,444	67,332	5,200,475	57,644

5 Share Capital

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
Authorised Capital:				
Equity shares	9,232,460	100,000	9,021,780	100,000
	9,232,460	100,000	9,021,780	100,000
Issued, Subscribed and fully Paid up :				
Equity shares	9,232,460	100,000	9,021,780	100,000
TOTAL	9,232,460	100,000	9,021,780	100,000

6 Other Equity

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
Surplus bal. in the statement of Profit and loss A/c				
Opening Balance	(179,900,115)	(2,571,543)	(255,396,813)	(3,389,802.08)
Add: Profit/ (Loss) for the year	16,983,401	187,387	75,496,698	818,259
Closing Balance	(162,916,715)	(2,384,156)	(179,900,115)	(2,571,542.73)
Foreign Currency Transalation Reserve	(57,199,569)	-	(52,656,475)	
TOTAL	(220,116,283)	(2,384,156)	(232,556,590)	(2,571,543)

7 Long Term Borrowings

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
Unsecured Loan				
From Holding Company-Shilpa Medicare Limited	471,269,229	5,104,482	451,493,327	5,004,482
TOTAL	471,269,229	5,104,482	451,493,327	5,004,482

KOANAA Healthcare GmbH

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8 Other financial liabilities

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
Interest Accrued but not due	58,665,174	635,423	32,076,488	355,545
TOTAL	58,665,174	635,423	32,076,488	355,545

9 Trade Payables

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,388,214	25,868	5,560,201	61,631
TOTAL	2,388,214	25,868	5,560,201	61,631

10 Other current liabilities

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
a) Vat, Entry Tax & Profession Tax Payable	34,622	375	78,941	875
b) Withholding and other tax payable	109,506	1,186	113,987	1,263
c) Contribution to PF & other fund	46,966	509	41,160	456
TOTAL	191,093	2,070	234,087	2,595

11 Provisions

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	EURO	INR	EURO
Provision for expenses	737,120	7,984	712,721	7,900
TOTAL	737,120	7,984	712,721	7,900

12 Revenue From Operations

Particulars	For the period 12 months ended on 31.03.2025		For the period 12 months ended on 31.03.2024	
	INR	EURO	INR	EURO
Sales of Products	-	-	-	-
Other Operating Revenues-Product Development	88,822,606	980,025	41,184,881	460,000
TOTAL	88,822,606	980,025	41,184,881	460,000

13 Other Income

Particulars	For the period 12 months ended on 31.03.2025		For the period 12 months ended on 31.03.2024	
	INR	EURO	INR	EURO
a) Interest income	698	8	704	8
b) Foreign exchange	-	-	23,541	263
c) Other Income	2,023,517	22,326	-	-
d) Profit on Sales of Intangibles	3,508,969	38,716	-	-
TOTAL	5,533,184	61,050	10,858,503	121,280

14 Purchase of Stock in Trade

Particulars	For the period 12 months ended on 31.03.2025		For the period 12 months ended on 31.03.2024	
	INR	EURO	INR	EURO
Purchases	-	-	(39,728,369)	(443,732)
TOTAL	-	-	(39,728,369)	(443,732)

15 Change in inventories of FG/ STI/ WIP

Particulars	For the period 12 months ended on 31.03.2025		For the period 12 months ended on 31.03.2024	
	INR	EURO	INR	EURO
Opening stock				
Stock in trade	-	-	37,492,353	443,732
Less: Closing stock				
Stock in Trade	-	-	-	-
(Increase) / Decrease in Inventory	-	-	37,492,353	443,732

16 Employee Benefits Expense

Particulars	For the period 12 months ended on 31.03.2025		For the period 12 months ended on 31.03.2024	
	INR	EURO	INR	EURO
a) Salaries, wages	4,488,836	49,528	4,196,797	46,875
b) EC- PF, Gratuity, & Other Fund	873,573	9,639	816,779	9,123
TOTAL	5,362,408	59,166	5,013,575	55,997

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17 Finance Cost

Particulars	For the period 12 months ended on 31.03.2025		For the period 12 months ended on 31.03.2024	
	INR	EURO	INR	EURO
Interest expense -Unsecured Loan	34,332,392	378,807	31,954,432	356,904
Interest expense -Other	97,091	1,071		
TOTAL	34,429,483	379,878	31,954,432	356,904

18 Other Expense

Particulars	For the period 12 months ended on 31.03.2025		For the period 12 months ended on 31.03.2024	
	INR	EURO	INR	EURO
a) Rates and taxes	15,371	170	27,934	312
b) Product filing fees / patent application fees	3,673,761	40,534	6,142,810	68,610
c) Legal / Licence /Professional	1,598,367	17,636	1,691,551	18,893
d) Insurance	660,455	7,287	665,074	7,428
e) Bank charges	112,322	1,239	124,039	1,385
f) Bad debts written off	-	-	2,811,589	31,403
g) Miscellaneous expenses	533,391	5,885	3,112,623	34,765
TOTAL	6,593,668	72,751	14,575,620	162,797