

**Koanaa Healthcare Canada Inc**

**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	CAD	INR	CAD
<b>ASSETS</b>					
<b>Non-Current Assets</b>					
a) Property, Plant and Equipment	1	100,679	1,634	141,789	2,334
		<b>100,679</b>	<b>1,634</b>	<b>141,789</b>	<b>2,334</b>
<b>Current Assets</b>					
a) Financial Assets					
i) Cash and Cash Equivalents	2	2,852,243	46,284	11,435,478	188,221
b) Other Current Assets	3	18,359	298	-	-
		<b>2,870,602</b>	<b>46,582</b>	<b>11,435,478</b>	<b>188,221</b>
<b>TOTAL</b>		<b>2,971,281</b>	<b>48,216</b>	<b>11,577,267</b>	<b>190,554</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
a) Equity Share capital	4	6,162	100	6,076	100
b) Other Equity	5	(122,836,090)	(1,993,303)	(94,215,282)	(1,550,723)
		<b>(122,829,928)</b>	<b>(1,993,203)</b>	<b>(94,209,206)</b>	<b>(1,550,623)</b>
<b>LIABILITIES</b>					
<b>Non-Current liabilities</b>					
a) Financial Liabilities					
i) Borrowings	6	117,086,360	1,900,000	97,209,120	1,600,000
<b>Current liabilities</b>					
a) Other Current Liabilities	7	8,714,849	141,419	8,577,353	141,178
		<b>125,801,209</b>	<b>2,041,419</b>	<b>105,786,473</b>	<b>1,741,178</b>
<b>TOTAL</b>		<b>2,971,281</b>	<b>48,216</b>	<b>11,577,267</b>	<b>190,554</b>

For and on behalf of the board of Directors of  
Koanaa Healthcare Canada Inc.

Michel Roy

Sd/  
Director

**Koanaa Healthcare Canada Inc**

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

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the Period ended 31.03.2024		For the Period ended 31.03.2023	
		Unaudited		Unaudited	
		INR	CAD	INR	CAD
<b>Revenue</b>					
Revenue from operations					
Sales					
Service	8	7,368,953	120,150	18,178,598	300,000
<b>Total Revenue</b>		<b>7,368,953</b>	<b>120,150</b>	<b>18,178,598</b>	<b>300,000</b>
<b>Expenses</b>					
a) Employee benefits expense	9	25,368,962	413,638	24,682,343	407,331
b) Finance costs	10	8,673,395	141,419	6,185,862	102,085
c) Depreciation and amortisation expense	1	42,932	700	60,595	1,000
d) Other expenses	11	427,627	6,972	549,783	9,073
<b>Total Expenses</b>		<b>34,512,916</b>	<b>562,729</b>	<b>31,478,582</b>	<b>519,489</b>
<b>Profit / (Loss) before exceptional items and tax</b>		<b>(27,143,964)</b>	<b>(442,579)</b>	<b>(13,299,985)</b>	<b>(219,489)</b>
Exceptional items					
<b>Profit / (Loss) before tax</b>		<b>(27,143,964)</b>	<b>(442,579)</b>	<b>(13,299,985)</b>	<b>(219,489)</b>
<b>Tax expense</b>					
a.Current tax					
b.Deferred tax (Net)					
		-	-	-	-
<b>Profit / (Loss) for the year</b>		<b>(27,143,964)</b>	<b>(442,579)</b>	<b>(13,299,985)</b>	<b>(219,489)</b>
Other comprehensive Income					
<b>Total Comprehensive Income</b>		<b>(27,143,964)</b>	<b>(442,579)</b>	<b>(13,299,985)</b>	<b>(219,489)</b>
<b>Earning per equity share of face value of CAD USD 0.1 (for continuing operations)</b>					
Basic		(27,144)	(443)	(13,300)	(219)
Diluted		(27,144)	(443)	(13,300)	(219)
<b>Weighted Average No of shares used in computing earnings per share</b>					
Basic		1,000	1,000	1,000	1,000
Diluted		1,000	1,000	1,000	1,000

**For and on behalf of the board of Directors of  
Koanaa Healthcare Canada Inc.**

**Michel Roy**

**Sd/  
Director**

**Koanaa Healthcare Canada Inc**

(All amount are in Indian Rupees unless otherwise stated)

**2 Cash and cash equivalents**

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	CAD	INR	CAD
a) Balance with banks - In Current Accounts	2,852,243	46,284	11,435,478	188,221
<b>TOTAL</b>	<b>2,852,243</b>	<b>46,284</b>	<b>11,435,478</b>	<b>188,221</b>

**3 Other Current Assets**

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	CAD	INR	CAD
GST & QST Receivable	17,000	276	-	-
Pre-paid Expenses	1,359	22	-	-
<b>TOTAL</b>	<b>18,359</b>	<b>298</b>	<b>-</b>	<b>-</b>

**4 Equity Share Capital**

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	CAD	INR	CAD
<b>Authorised Equity shares</b> 1000 Common Shares, CAD 0.1/- each par value				
<b>Issued,Subscribed and fully Paid up</b> 1000 Common Shares, CAD 0.1/- each par value	6,162	100	6,076	100
<b>TOTAL</b>	<b>6,162</b>	<b>100</b>	<b>6,076</b>	<b>100</b>

**5 Other Equity**

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	CAD	INR	CAD
<b>Balance at the beginning of the Reporting period</b>	(89,721,384)	(1,550,723)	(76,421,399)	(1,331,235)
Add: Total Comprehensive Income for the Year	(27,143,964)	(442,579)	(13,299,985)	(219,489)
	<b>(116,865,348)</b>	<b>(1,993,303)</b>	<b>(89,721,384)</b>	<b>(1,550,723)</b>
Foreign Currency Translation Reserve	(5,970,742)	-	(4,493,898)	-
<b>Balance at the end of the Reporting period</b>	<b>(122,836,090)</b>	<b>(1,993,303)</b>	<b>(94,215,282)</b>	<b>(1,550,723)</b>

**6 Long-term borrowings**

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	CAD	INR	CAD
<b>Unsecured Loan</b> - From Shilpa Medicare Limited	117,086,360	1,900,000	97,209,120	1,600,000
<b>TOTAL</b>	<b>117,086,360</b>	<b>1,900,000</b>	<b>97,209,120</b>	<b>1,600,000</b>

**Koanaa Healthcare Canada Inc**

(All amount are in Indian Rupees unless otherwise stated)

**7 Other Current Liabilities**

Particulars	As at 31.03.2024		As at 31.03.2023	
	INR	CAD	INR	CAD
a) Interest accrued but not due on Borrowings	8,714,849	141,419	6,202,233	102,085
b) GST & QST Payable	-	-	2,355,880	38,776
<b>TOTAL</b>	<b>8,714,849</b>	<b>141,419</b>	<b>8,577,353</b>	<b>141,178</b>

**8 Revenue from operations**

Particulars	For the period ended 31.03.2024		For the period ended 31.03.2023	
	INR	CAD	INR	CAD
Consulting Service Charges	7,368,953	120,150	18,178,598	300,000
<b>TOTAL</b>	<b>7,368,953</b>	<b>120,150</b>	<b>18,178,598</b>	<b>300,000</b>

**9 Employee Benefits Expenses**

Particulars	For the period ended 31.03.2024		For the period ended 31.03.2023	
	INR	CAD	INR	CAD
Salaries, wages	25,368,962	413,638	24,682,343	407,331
<b>TOTAL</b>	<b>25,368,962</b>	<b>413,638</b>	<b>24,682,343</b>	<b>407,331</b>

**10 Finance Cost**

Particulars	For the period ended 31.03.2024		For the period ended 31.03.2023	
	INR	CAD	INR	CAD
Interest on Loan from Shilpa Medicare Limited	8,673,395	141,419	6,185,862	102,085
<b>TOTAL</b>	<b>8,673,395</b>	<b>141,419</b>	<b>6,185,862</b>	<b>102,085</b>

**11 Other Expenses**

Particulars	For the period ended 31.03.2024		For the period ended 31.03.2023	
	INR	CAD	INR	CAD
Bank Charges	19,356	316	21,051	347
Professional and Consultancy	250,768	4,089	296,451	4,892
Telephone and Internet	81,518	1,329	84,606	1,396
Travel Expenses	-	-	117,136	1,933
Rates and taxes	6,010	98	5,757	95
Advertising and promotion	45,789	747	-	-
Other Expenses	24,185	394	24,783	409
<b>TOTAL</b>	<b>427,627</b>	<b>6,972</b>	<b>549,783</b>	<b>9,073</b>