

Koanaa Healthcare Canada Inc

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	CAD	INR	CAD
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment	1	55,372	934	100,679	1,634
		55,372	934	100,679	1,634
Current Assets					
a) Financial Assets					
i) Cash and Cash Equivalents	2	6,280,969	105,797	2,852,243	46,284
b) Other Current Assets	3	17,336	292	18,359	298
		6,298,305	106,089	2,870,602	46,582
TOTAL		6,353,676	107,023	2,971,281	48,216
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	4	142,311,152	2,397,102	6,162	100
b) Other Equity	5	(137,702,123)	(2,319,466)	(122,836,090)	(1,993,303)
		4,609,029	77,636	(122,829,928)	(1,993,203)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	6	-	-	117,086,360	1,900,000
ii) Other Financial Liabilities	7	1,744,647	29,387	8,714,849	141,419
b) Other Non-Current Liabilities					
		1,744,647	29,387	125,801,209	2,041,419
TOTAL		6,353,676	107,023	2,971,281	48,216

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

Michel Roy
Director

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the Period ended 31.03.2025		For the Period ended 31.03.2024	
		Unaudited		Unaudited	
		INR	CAD	INR	CAD
Revenue					
Revenue from operations	8	3,433,220	56,250	7,368,953	120,150
Total Revenue		3,433,220	56,250	7,368,953	120,150
Expenses					
a) Employee benefits expense	9	27,082,750	443,725	25,368,962	413,638
b) Finance costs	10	9,240,033	151,389	8,673,395	141,419
c) Depreciation and amortisation expense	1	42,725	700	42,932	700
d) Other expenses	11	707,975	11,599	427,627	6,972
Total Expenses		37,073,482	607,413	34,512,916	562,729
Profit / (Loss) before exceptional items and tax		(33,640,262)	(551,163)	(27,143,964)	(442,579)
Exceptional items					
Profit / (Loss) before tax		(33,640,262)	(551,163)	(27,143,964)	(442,579)
Tax expense					
a.Current tax					
b.Deferred tax (Net)					
		-	-	-	-
Profit / (Loss) for the year		(33,640,262)	(551,163)	(27,143,964)	(442,579)
Other comprehensive Income					
Total Comprehensive Income		(33,640,262)	(551,163)	(27,143,964)	(442,579)
Earning per equity share of face value of CAD USD 0.1 (for continuing operations)					
Basic		(18)	(0.30)	(27,144)	(443)
Diluted		(18)	(0.30)	(27,144)	(443)
Weighted Average No of shares used in computing earnings per share					
Basic		1,839,796	1,839,796	1,000	1,000
Diluted		1,839,796	1,839,796	1,000	1,000

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

Michel Roy
Director

Koanaa Healthcare Canada Inc

(All amount are in Indian Rupees unless otherwise stated)

2 Cash and cash equivalents

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	CAD USD	INR	CAD USD
a) Balance with banks - In Current Accounts	6,280,969	105,797	2,852,243	46,284
TOTAL	6,280,969	105,797	2,852,243	46,284

3 Other Current Assets

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	CAD USD	INR	CAD USD
GST & QST Receivable	17,336	292	17,000	276
TOTAL	17,336	292	18,359	298

4 Equity Share Capital

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	CAD USD	INR	CAD USD
Authorised Equity shares 2,39,71,020 (1000) Common Shares, CAD USD 0.1/- each par value				
Issued,Subscribed and fully Paid up 2,39,71,020 (1000) Common Shares, CAD USD 0.1/- each par value	142,311,152	2,397,102	6,162	100
TOTAL	142,311,152	2,397,102	6,162	100

5 Other Equity

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	CAD USD	INR	CAD USD
a) Retained Earnings				
Balance at the beginning of the Reporting period	(116,865,348)	(1,993,303)	(89,721,384)	(1,550,723)
Add: Total Comprehensive Income for the Year	(33,640,262)	(551,163)	(27,143,964)	(442,579)
	(150,505,610)	(2,544,466)	(116,865,348)	(1,993,302.82)
Foreign Currency Transalation Reserve	(554,314)	-	(5,970,742)	-
Balance at the end of the Reporting period	(151,059,924)	(2,544,466)	(122,836,090)	(1,993,303)
b) Share Application Money				
- From Shilpa Medicare Limited	13,357,802	225,000	-	-
TOTAL (a+b)	(137,702,123)	(2,319,466)	(122,836,090)	(1,993,303)

6 Long-term borrowings

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	CAD USD	INR	CAD USD
Unsecured Loan - From Shilpa Medicare Limited	-	-	117,086,360	1,900,000
TOTAL	-	-	117,086,360	1,900,000

7 Other Financial Liabilities

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	CAD USD	INR	CAD USD
Interest accrued but not due on Borrowings	1,744,647	29,387	8,714,849	141,419
TOTAL	1,744,647	29,387	8,714,849	141,419

Koanaa Healthcare Canada Inc

(All amount are in Indian Rupees unless otherwise stated)

8 Revenue from operations

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	CAD USD	INR	CAD USD
a) Consulting Service Charges	3,433,220	56,250	7,368,953	120,150
TOTAL	3,433,220	56,250	7,368,953	120,150

9 Employee Benefits Expenses

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	CAD USD	INR	CAD USD
Salaries, wages	27,082,750	443,725	25,368,962	413,638
TOTAL	27,082,750	443,725	25,368,962	413,638

10 Finance Cost

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	CAD USD	INR	CAD USD
Interest on Loan from Shilpa Medicare Limited	9,240,033	151,389	8,673,395	141,419
TOTAL	9,240,033	151,389	8,673,395	141,419

11 Other Expenses

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	CAD USD	INR	CAD USD
Bank Charges	24,945	409	19,356	316
Professional and Consultancy	512,191	8,392	250,768	4,089
Telephone and Internet	51,258	840	81,518	1,329
Rates and taxes	6,165	101	6,010	98
Advertising and promotion	-	-	45,789	747
Other Expenses	113,415	1,858	24,185	394
TOTAL	707,975	11,599	427,627	6,972