

Koanaa Healthcare Limited
Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2026		As at 31.03.2025	
		Unaudited		Unaudited	
		GBP	INR	GBP	INR
ASSETS					
Non current assets					
a) Intangible assets - Licenses		-	-	-	-
b) Intangible assets under development		-	-	-	-
d) Deferred Tax (Net)	1	144,000	18,091,397	129,462	14,336,479
Current assets					
a) Financial Assets					
i) Trade Receivable	2	1,200	150,762	-	-
ii) Cash and cash equivalents	3	590,170	74,145,831	14,263	1,579,469
iii) Other Financial Asset	4	-	-	510,749	56,559,782
b) Other current assets	5	13,244	1,663,906	15,303	1,694,637
TOTAL		748,614	94,051,895	669,777	74,170,368
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	6	100	12,563	100	11,074
b) Other Equity	7	(480,068)	(60,313,199)	(418,257)	(46,317,320)
		(479,968)	(60,300,636)	(418,157)	(46,306,246)
Liabilities					
Non-current liabilities					
a) Financial Liabilities					
i) Borrowings	8	1,001,730	125,852,048	861,730	95,427,032
ii) Other financial liabilities	9	205,582	25,828,233	140,085	15,512,859
Current liabilities					
a) Financial Liabilities					
i) Trade payables	10	21,270	2,672,250	86,119	9,536,723
		1,228,582	154,352,531	1,087,934	120,476,614
TOTAL		748,614	94,051,895	669,777	74,170,368

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

Ramakant Innani
Director

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
		Unaudited		Unaudited	
		GBP	INR	GBP	INR
Revenue					
Revenue from operations	11	38,323	4,437,981	-	-
Revenue from Operations		38,323	4,437,981	-	-
Other income	12	-	-	46,266	4,956,252
Total Revenue		38,323	4,437,981	46,266	4,956,252
Expenses					
a) Finance costs	13	65,497	7,584,850	64,630	6,923,498
b) Depreciation		-	-	27,159	2,909,412
c) Other expenses	14	49,175	5,694,646	8,691	931,025
Total Expenses		114,672	13,279,496	100,480	10,763,934
Profit / (Loss) before exceptional items and tax		(76,349)	(8,841,515)	(54,214)	(5,807,682)
Exceptional items		-	-	-	-
Profit / (Loss) before tax		(76,349)	(8,841,515)	(54,214)	(5,807,682)
Tax expense					
1.Current tax		-	-	-	-
2.Deferred tax (Net)		(14,538)	(1,683,566)	65,901	7,059,654
		(14,538)	(1,683,566)	65,901	7,059,654
Profit / (Loss) for the year		(61,811)	(7,157,949)	(120,115)	(12,867,336)
Other comprehensive Income		-	-	-	-
Share of Profit/(Loss) in Associates		-	-	-	-
Total Comprehensive Income		(61,811)	(7,157,949)	(120,115)	(12,867,336)

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



Ramakant Innani
Director

Koanaa Healthcare Limited

(All amounts in Indian Rupees unless otherwise stated)

1 Deferred Tax (Net)

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Deferred Tax (Net)	144,000	18,091,397	129,462	14,336,479
TOTAL	144,000	18,091,397	129,462	14,336,479

2 Trade Receivable

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Trade receivables	1,200	150,762	-	-
TOTAL	1,200	150,762	-	-

3 Cash and cash equivalents

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Balance with banks	590,170	74,145,831	14,263	1,579,469
TOTAL	590,170	74,145,831	14,263	1,579,469

4 Other Financial Asset

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Dues receivable-Sale of Assets	-	-	510,749	56,559,782
TOTAL	-	-	510,749	56,559,782

5 Other Current Assets

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Unsecured (Considering Good)				
a) VAT receivable	4,199	527,540	2,724	301,653
b) Other receivables	9,045	1,136,366	12,579	1,392,985
c) Unbilled Revenue	-	-	-	-
	13,244	1,663,906	15,303	1,694,637
Doubtful	-	-	-	-
	13,244	1,663,906	15,303	1,694,637
Less: Provision for doubtful advances	-	-	-	-
TOTAL	13,244	1,663,906	15,303	1,694,637

6 Equity Share Capital

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Authorised Capital				
100 (100) Ordinary shares of GBP 1/- each	100	12,563	100	11,074
Issued Subscribed and fully paid up				
100 (100) Ordinary shares of GBP 1/- each	100	12,563	100	11,074
TOTAL	100	12,563	100	11,074

7 Other Equity

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Balance at the beginning of the Reporting period	(418,257)	(42,284,315)	(298,142)	(29,416,979)
Add: Profit/ (Loss) for the year	(61,811)	(7,157,949)	(120,115)	(12,867,336)
	(480,068)	(49,442,264)	(418,257)	(42,284,315)
Foreign Currency Transalation Reserve	-	(10,870,935)	-	(4,033,005)
Balance at the end of the Reporting period	(480,068)	(60,313,199)	(418,257)	(46,317,320)

Koanaa Healthcare Limited

(All amounts in Indian Rupees unless otherwise stated)

8 Long Term Borrowings

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Unsecured Loan				
Shilpa Medicare Limited	1,001,730	125,852,048	861,730	95,427,032
TOTAL	1,001,730	125,852,048	861,730	95,427,032

9 Other financial liabilities

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Interest Accrued but not due	205,582	25,828,233	140,085	15,512,859
TOTAL	205,582	25,828,233	140,085	15,512,859

10 Trade Payables

Particulars	As at 31.03.2026		As at 31.03.2025	
	GBP	INR	GBP	INR
Trade Payable	21,270	2,672,250	86,119	9,536,723
TOTAL	21,270	2,672,250	86,119	9,536,723

11 Revenue from operations

Particulars	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
	GBP	INR	GBP	INR
Sales of Goods	-	-	-	-
Sales of Services	38,323	4,437,981	-	-
TOTAL	38,323	4,437,981	-	-

12 Other income

Particulars	For the period 6 months ended on 30.09.2025		For the period 12 months ended on 31.03.2025	
	GBP	INR	GBP	INR
Other income	-	-	46,266	4,956,252
TOTAL	-	-	46,266	4,956,252

13 Finance Cost

Particulars	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
	GBP	INR	GBP	INR
Interest on Loan from Shilpa Medicare Limited	65,497	7,584,850	64,630	6,923,498
TOTAL	65,497	7,584,850	64,630	6,923,498

14 Other Expenses

Particulars	For the period 12 months ended on 31.03.2026		For the period 12 months ended on 31.03.2025	
	GBP	INR	GBP	INR
Professional Charges	8,380	970,442	8,640	925,561
Exchange difference	1,459	168,959	-	-
Service Expenses	35,270	4,084,426	-	-
Sundry Expenses	4,066	470,820	51	5,463
TOTAL	49,175	5,694,646	8,691	931,025