

Koanna International FZ-LLC

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	
		INR	AED	INR	AED
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment		-	-	-	-
		-	-	-	-
Current Assets					
a) Financial Assets					
i) Trade Receivable	1	39,282,475	1,530,001	18,578	798
i) Cash and Cash Equivalents	2	1,530,360	59,606	9,210,030	395,557
b) Other Current Assets	3	64,659	2,518	369,109	15,853
		40,877,495	1,592,125	9,597,716	412,208
TOTAL		40,877,495	1,592,125	9,597,716	412,208
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	4	256,748	10,000	232,837	10,000
b) Other Equity	5	(88,493,910)	(3,446,722)	(74,699,802)	(3,208,244)
		(88,237,162)	(3,436,722)	(74,466,965)	(3,198,244)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	6	68,815,534	2,680,275	62,406,690	2,680,274
ii) Other Financial Liabilities	7	60,191,288	2,344,372	14,281,095	613,352
Current liabilities					
a) Financial Liabilities					
i) Trade Payable	8	107,834	4,200	6,439,689	276,575
b) Other Current Liabilities	9	-	-	937,207	40,252
		129,114,656	5,028,848	84,064,681	3,610,452
TOTAL		40,877,495	1,592,125	9,597,716	412,208

For and on behalf of the board of Directors of
Koanna International FZ-LLC



Madhav Bhutada
Director



Koanna International FZ-LLC

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the Period ended 31.03.2026		For the Period ended 31.03.2025	
		Unaudited		Unaudited	
		INR	AED	INR	AED
Revenue					
Revenue from operations	10	7,554,632	316,975	6,672,003	292,000
Revenue from Operations					
Other income	11	95,334	4,000	37,222	1,629
Total Revenue		7,649,966	320,975	6,709,224	293,629
Expenses					
a) Purchase of Stock in Trade	12	6,714,719	281,734	5,290,190	231,525
b) Change in inventory of finished goods, WIP and SIT		-	-	-	-
c) Employee benefits expense		-	-	-	-
d) Finance costs	13	4,791,000	201,019	4,591,967	200,967
e) Depreciation and amortisation expense		-	-	-	-
f) Other expenses	14	1,828,017	76,699	1,479,540	64,752
Total Expenses		13,333,737	559,453	11,361,697	497,244
Profit / (Loss) before exceptional items and tax		(5,683,771)	(238,478)	(4,652,472)	(203,615)
Exceptional items					
Profit / (Loss) before tax		(5,683,771)	(238,478)	(4,652,472)	(203,615)
Tax expense					
a.Current tax					
b.Deferred tax (Net)					
		-	-	-	-
Profit / (Loss) for the year		(5,683,771)	(238,478)	(4,652,472)	(203,615)
Other comprehensive Income					
Total Comprehensive Income		(5,683,771)	(238,478)	(4,652,472)	(203,615)
Earning per equity share of face value of AED 1000 (for continuing operations)					
Basic		(568,377)	(23,848)	(465,247)	(20,362)
Diluted		(568,377)	(23,848)	(465,247)	(20,362)
Weighted Average No of shares used in computing earnings per share					
Basic		10	10	10	10
Diluted		10	10	10	10

For and on behalf of the board of Directors of
Koanna International FZ-LLC

Madhav

Madhav Bhutada
Director



Koanna International FZ-LLC

(All amount are in Indian Rupees unless otherwise stated)

1 Trade Receivable

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	AED	INR	AED
Trade Receivable	39,282,475	1,530,001	18,578	798
TOTAL	39,282,475	1,530,001	18,578	798

2 Cash and cash equivalents

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	AED	INR	AED
a) Balance with banks - In Current Accounts	1,530,360	59,606	9,210,030	395,557
TOTAL	1,530,360	59,606	9,210,030	395,557

3 Other Current Assets

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	AED	INR	AED
Prepaid Expenses	64,659	2,518	369,109	15,853
TOTAL	64,659	2,518	369,109	15,853

4 Equity Share Capital

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	AED	INR	AED
Authorised Equity shares 10 Common Shares, AED 1000 /- each par value		10000		10000
Issued,Subscribed and fully Paid up 10 Common Shares, AED 1000 /- each par value	256,748	10,000	232,837	10,000
TOTAL	256,748	10,000	232,837	10,000



Koanna International FZ-LLC

(All amount are in Indian Rupees unless otherwise stated)

5 Other Equity

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	AED	INR	AED
Balance at the beginning of the Reporting period	(67,992,194)	(3,208,244)	(63,339,722)	(3,004,629)
Add: Total Comprehensive Income for the Year	(5,683,771)	(238,478)	(4,652,472)	(203,615)
	(73,675,965)	(3,446,722)	(67,992,194)	(3,208,244)
Foreign Currency Transalation Reserve	(14,817,944)	-	(6,707,608)	-
Balance at the end of the Reporting period	(88,493,910)	(3,446,722)	(74,699,802)	(3,208,244)

6 Long-term borrowings

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	AED	INR	AED
Unsecured Loan				
- From Shilpa Medicare Limited	68,815,534	2,680,275	62,406,690	2,680,274
TOTAL	68,815,534	2,680,275	62,406,690	2,680,274

7 Other Financial Liabilities

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	AED	INR	AED
Interest accrued but not due on Borrowings	20,908,812	814,371	14,281,095	613,352
Deferred Revenue	39,282,475	1,530,001	-	-
TOTAL	60,191,288	2,344,372	14,281,095	613,352

8 Trade Payable

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	AED	INR	AED
Trade Payable	107,834	4,200	6,439,689	276,575
TOTAL	107,834	4,200	6,439,689	276,575

9 Other Current Liabilities

Particulars	As at 31.03.2026		As at 31.03.2025	
	INR	AED	INR	AED
Other Accruals	-	-	937,207	40,252
TOTAL	-	-	937,207	40,252



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(All amount are in Indian Rupees unless otherwise stated)

10 Revenue from operations

Particulars	For the period ended 31.03.2026		For the period ended 31.03.2025	
	INR	AED	INR	AED
Sales of Product	7,554,632	316,975	6,672,003	292,000
Sales of Service	-	-	-	-
TOTAL	7,554,632	316,975	6,672,003	292,000

11 Other Income

Particulars	For the period ended 31.03.2026		For the period ended 31.03.2025	
	INR	AED	INR	AED
Other Income	95,334	4,000	37,222	1,629
TOTAL	95,334	4,000	37,222	1,629

12 Purchase of Stock in Trade

Particulars	For the period ended 31.03.2026		For the period ended 31.03.2025	
	INR	AED	INR	AED
Purchases	6,714,719	281,734	5,290,190	231,525
TOTAL	6,714,719	281,734	5,290,190	231,525

13 Finance Cost

Particulars	For the period ended 31.03.2026		For the period ended 31.03.2025	
	INR	AED	INR	AED
Interest on Loan from Shilpa Medicare Limited	4,791,000	201,019	4,591,967	200,967
TOTAL	4,791,000	201,019	4,591,967	200,967

14 Other Expenses

Particulars	For the period ended 31.03.2026		For the period ended 31.03.2025	
	INR	AED	INR	AED
Licence Expenses	317,803	13,334	304,679	13,334
Professional and Consultancy	1,186,195	49,770	107,392	4,700
Sales Commission	-	-	1,005,370	44,000
Foreign exchange Loss / (Gain) Net	63,750	2,675	-	-
Other Expenses	260,269	10,920	62,099	2,718
TOTAL	1,828,017	76,699	1,479,540	64,752

