

**Koanaa Healthcare Limited**
**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        |                   |
|  |      | GBP              | INR               | GBP              | INR               |
| <b>ASSETS</b>                          |      |                  |                   |                  |                   |
| <b>Non current assets</b>              |      |                  |                   |                  |                   |
| a) Intangible assets - Licenses        |      | -                | -                 | 164,874          | 17,360,161        |
| b) Intangible assets under development |      | -                | -                 | 290,231          | 30,559,438        |
| c) Investment                          | 1    | -                | -                 | -                | 0                 |
| d) Deferred Tax (Net)                  | 2    | 129,462          | 14,336,479        | 195,363          | 20,570,454        |
| <b>Current assets</b>                  |      |                  |                   |                  |                   |
| a) Financial Assets                    |      |                  |                   |                  |                   |
| i) Trade Receivable                    | 3    | 510,749          | 56,559,782        | -                | -                 |
| ii) Cash and cash equivalents          | 4    | 14,263           | 1,579,469         | 14,263           | 1,501,801         |
| b) Other current assets                | 5    | 15,303           | 1,694,637         | 13,168           | 1,386,505         |
| <b>TOTAL</b>                           |      | <b>669,777</b>   | <b>74,170,368</b> | <b>677,899</b>   | <b>71,378,359</b> |
| <b>EQUITY AND LIABILITIES</b>          |      |                  |                   |                  |                   |
| <b>Equity</b>                          |      |                  |                   |                  |                   |
| a) Equity Share capital                | 6    | 100              | 11,074            | 100              | 10,529            |
| b) Other Equity                        | 7    | (418,257)        | (46,317,320)      | (298,142)        | (31,392,414)      |
|  |      | (418,157)        | (46,306,246)      | (298,042)        | (31,381,885)      |
| <b>Liabilities</b>                     |      |                  |                   |                  |                   |
| <b>Non-current liabilities</b>         |      |                  |                   |                  |                   |
| a) Financial Liabilities               |      |                  |                   |                  |                   |
| i) Borrowings                          | 8    | 861,730          | 95,427,032        | 861,730          | 90,734,568        |
| ii) Other financial liabilities        | 9    | 140,085          | 15,512,859        | 75,455           | 7,944,921         |
| <b>Current liabilities</b>             |      |                  |                   |                  |                   |
| a) Financial Liabilities               |      |                  |                   |                  |                   |
| i) Trade payables                      | 10   | 86,119           | 9,536,723         | 3,943            | 415,172           |
| ii) Other financial liabilities        | 11   | -                | -                 | 34,813           | 3,665,583         |
|  |      | 1,087,934        | 120,476,614       | 975,941          | 102,760,244       |
|  |      |                  |                   |                  |                   |
| <b>TOTAL</b>                           |      | <b>669,777</b>   | <b>74,170,368</b> | <b>677,899</b>   | <b>71,378,359</b> |

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

**Sd/  
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 31.03.2025 |                     | For the period 12 months ended on 31.03.2024 |                    |
|---|------|--|---------------------|--|--------------------|
|   |      | Unaudited                                    |                     | Unaudited                                    |                    |
|   |      | GBP  | INR                 | GBP  | INR                |
| <b>Revenue</b>  |      |  |                     |  |                    |
| Revenue from operations                                 | 12   | -  | -                   | 85,594                                       | 8,816,917          |
| <b>Revenue from Operations</b>                          |      | -  | -                   | <b>85,594</b>                                | <b>8,816,917</b>   |
| Other income  | 13   | 46,266                                       | 4,956,252           | -  | -                  |
| <b>Total Revenue</b>                                    |      | <b>46,266</b>                                | <b>4,956,252</b>    | <b>85,594</b>                                | <b>8,816,917</b>   |
| <b>Expenses</b>   |      |  |                     |  |                    |
| a) Finance costs  | 14   | 64,630                                       | 6,923,498           | 76,148                                       | 7,843,898          |
| b) Depreciation   |      | 27,159                                       | 2,909,412           | 27,159                                       | 2,797,610          |
| c) Other expenses                                       | 15   | 8,691  | 931,025             | 8,982  | 925,223            |
| <b>Total Expenses</b>                                   |      | <b>100,480</b>                               | <b>10,763,934</b>   | <b>112,289</b>                               | <b>11,566,731</b>  |
| <b>Profit / (Loss) before exceptional items and tax</b> |      | <b>(54,214)</b>                              | <b>(5,807,682)</b>  | <b>(26,695)</b>                              | <b>(2,749,814)</b> |
| Exceptional items                                       |      | -  | -                   | -  | -                  |
| <b>Profit / (Loss) before tax</b>                       |      | <b>(54,214)</b>                              | <b>(5,807,682)</b>  | <b>(26,695)</b>                              | <b>(2,749,814)</b> |
| <b>Tax expense</b>                                      |      |  |                     |  |                    |
| 1.Current tax   |      | -  | -                   | -  | -                  |
| 2.Deferred tax (Net)                                    |      | 65,901                                       | 7,059,654           | (14,589)                                     | (1,502,792)        |
|   |      | 65,901                                       | 7,059,654           | (14,589)                                     | (1,502,792)        |
| <b>Profit / (Loss) for the year</b>                     |      | <b>(120,115)</b>                             | <b>(12,867,336)</b> | <b>(12,106)</b>                              | <b>(1,247,022)</b> |
| <b>Other comprehensive Income</b>                       |      | -  | -                   | -  | -                  |
| <b>Share of Profit/(Loss) in Associates</b>             |      | -  | -                   | (50)   | (5,264)            |
| <b>Total Comprehensive Income</b>                       |      | <b>(120,115)</b>                             | <b>(12,867,336)</b> | <b>(12,156)</b>                              | <b>(1,252,286)</b> |

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

Sd/  
Ramakant Innani  
Director

**Koanaa Healthcare Limited**

(All amounts in Indian Rupees unless otherwise stated)

**1 Investment**

| Particulars                                       | As at 31.03.2025 |     | As at 31.03.2024 |          |
|---|------------------|-----|------------------|----------|
|   | GBP              | INR | GBP              | INR      |
| 50 Equity shares of 1 GBP each in Oncosol Limited | -                | -   | 50               | 5,265    |
| Add :- Share of profit /(Loss)                    | -                | -   | (50)             | (5,264)  |
| <b>TOTAL</b>                                      | -                | -   | -                | <b>0</b> |

**2 Deferred Tax (Net)**

| Particulars        | As at 31.03.2025 |                   | As at 31.03.2024 |                   |
|--------------------|------------------|-------------------|------------------|-------------------|
|                    | GBP              | INR               | GBP              | INR               |
| Deferred Tax (Net) | 129,462          | 14,336,479        | 195,363          | 20,570,454        |
| <b>TOTAL</b>       | <b>129,462</b>   | <b>14,336,479</b> | <b>195,363</b>   | <b>20,570,454</b> |

**3 Trade Receivable**

| Particulars       | As at 31.03.2025 |                   | As at 31.03.2024 |     |
|-------------------|------------------|-------------------|------------------|-----|
|                   | GBP              | INR               | GBP              | INR |
| Trade receivables | 510,749          | 56,559,782        | -                | -   |
| <b>TOTAL</b>      | <b>510,749</b>   | <b>56,559,782</b> | -                | -   |

**4 Cash and cash equivalents**

| Particulars        | As at 31.03.2025 |                  | As at 31.03.2024 |                  |
|--------------------|------------------|------------------|------------------|------------------|
|                    | GBP              | INR              | GBP              | INR              |
| Balance with banks | 14,263           | 1,579,469        | 14,263           | 1,501,801        |
| <b>TOTAL</b>       | <b>14,263</b>    | <b>1,579,469</b> | <b>14,263</b>    | <b>1,501,801</b> |

**5 Other Current Assets**

| Particulars                           | As at 31.03.2025 |                  | As at 31.03.2024 |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|
|                                       | GBP              | INR              | GBP              | INR              |
| Unsecured (Considering Good )         |                  |                  |                  |                  |
| a) VAT receivable                     | 2,724            | 301,653          | 589              | 62,018           |
| b)Other receivables                   | 12,579           | 1,392,985        | 12,579           | 1,324,487        |
|                                       | 15,303           | 1,694,637        | 13,168           | 1,386,505        |
| Doubtful                              | -                | -                | -                | -                |
|                                       | 15,303           | 1,694,637        | 13,168           | 1,386,505        |
| Less: Provision for doubtful advances | -                | -                | -                | -                |
| <b>TOTAL</b>                          | <b>15,303</b>    | <b>1,694,637</b> | <b>13,168</b>    | <b>1,386,505</b> |

**6 Equity Share Capital**

| Particulars                                | As at 31.03.2025 |               | As at 31.03.2024 |               |
|--|------------------|---------------|------------------|---------------|
|  | GBP              | INR           | GBP              | INR           |
| <b>Authorised Capital</b>                  |                  |               |                  |               |
| 100 (100) Ordinary shares of GBP 1/- each  | 100              | 11,074        | 100              | 10,529        |
|  | <b>100</b>       | <b>11,074</b> | <b>100</b>       | <b>10,529</b> |
| <b>Issued Subscribed and fully paid up</b> |                  |               |                  |               |
| 100 (100) Ordinary shares of GBP 1/- each  | 100              | 11,074        | 100              | 10,529        |
| <b>TOTAL</b>                               | <b>100</b>       | <b>11,074</b> | <b>100</b>       | <b>10,529</b> |

**Koanaa Healthcare Limited**

(All amounts in Indian Rupees unless otherwise stated)

**7 Other Equity**

| Particulars                                       | As at 31.03.2025 |                     | As at 31.03.2024 |                     |
|---|------------------|---------------------|------------------|---------------------|
|   | GBP              | INR                 | GBP              | INR                 |
| Balance at the beginning of the Reporting period  | (298,142)        | (29,416,979)        | (285,986)        | (28,164,693)        |
| Add: Profit/ (Loss) for the year                  | (120,115)        | (12,867,336)        | (12,156)         | (1,252,286)         |
|   | <b>(418,257)</b> | <b>(42,284,315)</b> | <b>(298,142)</b> | <b>(29,416,979)</b> |
| Foreign Currency Transalation Reserve             |                  | (4,033,005)         |                  | (1,975,435)         |
| <b>Balance at the end of the Reporting period</b> | <b>(418,257)</b> | <b>(46,317,320)</b> | <b>(298,142)</b> | <b>(31,392,414)</b> |

**8 Long Term Borrowings**

| Particulars             | As at 31.03.2025 |                   | As at 31.03.2024 |                   |
|-------------------------|------------------|-------------------|------------------|-------------------|
|                         | GBP              | INR               | GBP              | INR               |
| <b>Unsecured Loan</b>   |                  |                   |                  |                   |
| Shilpa Medicare Limited | 861,730          | 95,427,032        | 861,730          | 90,734,568        |
| <b>TOTAL</b>            | <b>861,730</b>   | <b>95,427,032</b> | <b>861,730</b>   | <b>90,734,568</b> |

**9 Other financial liabilities**

| Particulars                  | As at 31.03.2025 |                   | As at 31.03.2024 |                  |
|------------------------------|------------------|-------------------|------------------|------------------|
|                              | GBP              | INR               | GBP              | INR              |
| Interest Accrued but not due | 140,085          | 15,512,859        | 75,455           | 7,944,921        |
| <b>TOTAL</b>                 | <b>140,085</b>   | <b>15,512,859</b> | <b>75,455</b>    | <b>7,944,921</b> |

**10 Trade Payables**

| Particulars   | As at 31.03.2025 |                  | As at 31.03.2024 |                |
|---------------|------------------|------------------|------------------|----------------|
|               | GBP              | INR              | GBP              | INR            |
| Trade Payable | 86,119           | 9,536,723        | 3,943            | 415,172        |
| <b>TOTAL</b>  | <b>86,119</b>    | <b>9,536,723</b> | <b>3,943</b>     | <b>415,172</b> |

**11 Other financial liabilities**

| Particulars    | As at 31.03.2025 |          | As at 31.03.2024 |                  |
|----------------|------------------|----------|------------------|------------------|
|                | GBP              | INR      | GBP              | INR              |
| Other Payables | -                | -        | 34,813           | 3,665,583        |
| <b>TOTAL</b>   | <b>-</b>         | <b>-</b> | <b>34,813</b>    | <b>3,665,583</b> |

**Koanaa Healthcare Limited**

(All amounts in Indian Rupees unless otherwise stated)

**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 |                  |
|-------------------|--|-----|--|------------------|
|                   | GBP  | INR | GBP  | INR              |
| Sales of Goods    | -  | -   | -  | -                |
| Sales of Services | -  | -   | 85,594                                       | 8,816,917        |
| <b>TOTAL</b>      | -  | -   | <b>85,594</b>                                | <b>8,816,917</b> |

**13 Other income**

| Particulars                       | For the period 12 months ended on 31.03.2025 |                  | For the period 12 months ended on 31.03.2024 |     |
|-----------------------------------|--|------------------|--|-----|
|                                   | GBP  | INR              | GBP  | INR |
| Profit on Sales Intangible assets | 46,266                                       | 4,956,252        |  |     |
| <b>TOTAL</b>                      | <b>46,266</b>                                | <b>4,956,252</b> | -  | -   |

**14 Finance Cost**

| Particulars                                   | For the period 12 months ended on 31.03.2025 |                  | For the period 12 months ended on 31.03.2024 |                  |
|---|--|------------------|--|------------------|
|   | GBP  | INR              | GBP  | INR              |
| Interest on Loan from Shilpa Medicare Limited | 64,630                                       | 6,923,498        | 75,455                                       | 7,772,513        |
| <b>TOTAL</b>                                  | <b>64,630</b>                                | <b>6,923,498</b> | <b>76,148</b>                                | <b>7,843,898</b> |

**15 Other Expenses**

| Particulars          | For the period 12 months ended on 31.03.2025 |                | For the period 12 months ended on 31.03.2024 |                |
|----------------------|--|----------------|--|----------------|
|                      | GBP  | INR            | GBP  | INR            |
| Professional Charges | 8,640  | 925,561        | 6,840  | 704,579        |
| Sundry Expenses      | 51   | 5,463          | -  | -              |
| <b>TOTAL</b>         | <b>8,691</b>                                 | <b>931,025</b> | <b>8,982</b>                                 | <b>925,223</b> |