

Koanaa Healthcare Limited, UK

Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2019	As at 31.03.2018
		Unaudited	Unaudited
ASSETS			
Non current assets			
Intangible assets under development	1	16,578,206	10,301,268
Current assets			
a) Financial Assets			
i) Cash and cash equivalents	2	1,711,617	1,390,175
b) Other current assets	3	104,228	106,312
TOTAL		18,394,051	11,797,756
EQUITY AND LIABILITIES			
Equity			
a) Equity Share capital	4	9,048	9,228
b) Other Equity	5	(54,032,571)	(51,744,437)
		(54,023,524)	(51,735,208)
Liabilities			
Non-current liabilities			
a) Financial Liabilities			
i) Borrowings	6	65,751,333	59,062,144
Current liabilities			
a) Financial Liabilities			
i) Trade payables	7	922,489	828,900
(ii) Other financial liabilities	8	5,609,668	2,722,673
b) Provisions	9	134,085	919,247
		72,417,575	63,532,964
TOTAL		18,394,051	11,797,756



Koanaa Healthcare Limited, UK

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the year ended 31.03.2019	For the year ended 31.03.2018
		Unaudited	Unaudited
Revenue			
Revenue from operations		-	-
Revenue from Operations		-	-
Other income	10	365	1,378
Total Revenue		365	1,378
Expenses			
a) Finance costs	11	2,963,637	2,478,009
b) Other expenses	12	365,222	402,419
Total Expenses		3,328,859	2,880,429
Profit / (Loss) before exceptional items and tax		(3,328,494)	(2,879,050)
Exceptional items		-	-
Profit / (Loss) before tax		(3,328,494)	(2,879,050)
Tax expense			
1.Current tax		-	-
2.Deferred tax (Net)		-	-
		-	-
Profit / (Loss) for the year		(3,328,494)	(2,879,050)
Other comprehensive Income		-	-
Total Comprehensive Income		(3,328,494)	(2,879,050)



Koanaa Healthcare Limited, UK

(All amount are in Indian Rupees unless otherwise stated)

1 Intangible assets under development

	Opening		Additions	FCTR	Closing	
	As at 01 April-18				As at 31.03.2019	
Product Filing Fee	9,884,260	6,530,141	163,805	16,578,206		
Total	9,884,260	6,530,141	163,805	16,578,206		
Previous Year	9,321,623	85,377	894,269	10,301,268		



Koanaa Healthcare Limited, UK
(All amounts in Indian Rupees unless otherwise stated)

2 Cash and cash equivalents

Particulars	As at 31.03.2019	As at 31.03.2018
Balance with banks	1,711,617	1,390,175
TOTAL	1,711,617	1,390,175

3 Other Current Assets

Particulars	As at 31.03.2019	As at 31.03.2018
Unsecured (Considering Good)		
a) VAT receivable	38,633	39,406
b) Other receivables	65,595	66,906
	104,228	106,312
Doubtful	-	-
	104,228	106,312
Less: Provision for doubtful advances	-	-
TOTAL	104,228	106,312

4 Equity Share Capital

Particulars	As at 31.03.2019	As at 31.03.2018
Authorised Capital		
100 (100) Ordinary shares of GBP 1/- each	9,048	9,228
	9,048	9,228
Issued Subscribed and fully paid up		
100 (100) Ordinary shares of GBP 1/- each	9,048	9,228
TOTAL	9,048	9,228

5 Other Equity

Particulars	As at 31.03.2019	As at 31.03.2018
Balance at the beginning of the Reporting period	(52,670,683)	(49,791,632)
Add: Profit/ (Loss) for the year	(3,328,494)	(2,879,050)
	(55,999,177)	(52,670,683)
Foreign Currency Translation Reserve	1,966,606	926,246
Balance at the end of the Reporting period	(54,032,571)	(51,744,437)

6 Long Term Borrowings

Particulars	As at 31.03.2019	As at 31.03.2018
Unsecured Loan		
Shilpa Medicare Limited	65,751,333	59,062,144
Terms of Repayment :		
Interest is charged at the rate of 1 Year LIBOR +350BSP w.e.f 1st disbursement accrued on yearly basis. The said loan is repayable on or before December 2019		
TOTAL	65,751,333	59,062,144



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(All amounts in Indian Rupees unless otherwise stated)

7 Trade Payables

Particulars	As at 31.03.2019	As at 31.03.2018
Trade Payables Creditors	922,489	828,900
TOTAL	922,489	828,900

8 Other financial liabilities

Particulars	As at 31.03.2019	As at 31.03.2018
Interest Accrued & Due	5,609,668	2,722,673
TOTAL	5,609,668	2,722,673

9 Short Term Provisions

Particulars	As at 31.03.2019	As at 31.03.2018
Provision for Expenses	134,085	919,247
TOTAL	134,085	919,247

10 Other income

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
Interest income	365	1,378
TOTAL	365	1,378

11 Finance Cost

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
Interest on Loan from Shilpa Medicare Limited	2,963,637	2,478,009
TOTAL	2,963,637	2,478,009

12 Other Expenses

Particulars	For the year ended 31.03.2019	For the year ended 31.03.2018
Professional Charges	350,176	391,133
Bank charges	15,047	9,649
Sundry Expenses	-	1,637
TOTAL	365,222	402,419

