

**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
<b>ASSETS</b>					
<b>Non-Current Assets</b>					
a) Property, Plant and Equipment	1	55,372	934	100,679	1,634
		<b>55,372</b>	<b>934</b>	<b>100,679</b>	<b>1,634</b>
<b>Current Assets</b>					
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
		<b>6,298,305</b>	<b>106,089</b>	<b>2,870,602</b>	<b>46,582</b>
<b>TOTAL</b>		<b>6,353,676</b>	<b>107,023</b>	<b>2,971,281</b>	<b>48,216</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
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)
		<b>4,609,029</b>	<b>77,636</b>	<b>(122,829,928)</b>	<b>(1,993,203)</b>
<b>LIABILITIES</b>					
<b>Non-Current liabilities</b>					
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					
		<b>1,744,647</b>	<b>29,387</b>	<b>125,801,209</b>	<b>2,041,419</b>
<b>TOTAL</b>		<b>6,353,676</b>	<b>107,023</b>	<b>2,971,281</b>	<b>48,216</b>

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

Sd/  
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
<b>Revenue</b>					
Revenue from operations	8	3,433,220	56,250	7,368,953	120,150
<b>Total Revenue</b>		<b>3,433,220</b>	<b>56,250</b>	<b>7,368,953</b>	<b>120,150</b>
<b>Expenses</b>					
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
<b>Total Expenses</b>		<b>37,073,482</b>	<b>607,413</b>	<b>34,512,916</b>	<b>562,729</b>
<b>Profit / (Loss) before exceptional items and tax</b>		<b>(33,640,262)</b>	<b>(551,163)</b>	<b>(27,143,964)</b>	<b>(442,579)</b>
Exceptional items					
<b>Profit / (Loss) before tax</b>		<b>(33,640,262)</b>	<b>(551,163)</b>	<b>(27,143,964)</b>	<b>(442,579)</b>
<b>Tax expense</b>					
a.Current tax					
b.Deferred tax (Net)					
		-	-	-	-
<b>Profit / (Loss) for the year</b>		<b>(33,640,262)</b>	<b>(551,163)</b>	<b>(27,143,964)</b>	<b>(442,579)</b>
Other comprehensive Income					
<b>Total Comprehensive Income</b>		<b>(33,640,262)</b>	<b>(551,163)</b>	<b>(27,143,964)</b>	<b>(442,579)</b>
<b>Earning per equity share of face value of CAD USD 0.1 (for continuing operations)</b>					
Basic		(18)	(0.30)	(27,144)	(443)
Diluted		(18)	(0.30)	(27,144)	(443)
<b>Weighted Average No of shares used in computing earnings per share</b>					
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.

Sd/  
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
<b>TOTAL</b>	<b>6,280,969</b>	<b>105,797</b>	<b>2,852,243</b>	<b>46,284</b>

**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
<b>TOTAL</b>	<b>17,336</b>	<b>292</b>	<b>18,359</b>	<b>298</b>

**4 Equity Share Capital**

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

**5 Other Equity**

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	CAD USD	INR	CAD USD
<b>a) Retained Earnings</b>				
<b>Balance at the beginning of the Reporting period</b>	(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)
	<b>(150,505,610)</b>	<b>(2,544,466)</b>	<b>(116,865,348)</b>	<b>(1,993,302.82)</b>
Foreign Currency Translation Reserve	(554,314)	-	(5,970,742)	-
<b>Balance at the end of the Reporting period</b>	<b>(151,059,924)</b>	<b>(2,544,466)</b>	<b>(122,836,090)</b>	<b>(1,993,303)</b>
<b>b) Share Application Money</b>				
- From Shilpa Medicare Limited	13,357,802	225,000	-	-
<b>TOTAL (a+b)</b>	<b>(137,702,123)</b>	<b>(2,319,466)</b>	<b>(122,836,090)</b>	<b>(1,993,303)</b>

**Koanaa Healthcare Canada Inc**

(All amount are in Indian Rupees unless otherwise stated)

**6 Long-term borrowings**

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

**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
<b>TOTAL</b>	<b>1,744,647</b>	<b>29,387</b>	<b>8,714,849</b>	<b>141,419</b>

**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
<b>TOTAL</b>	<b>3,433,220</b>	<b>56,250</b>	<b>7,368,953</b>	<b>120,150</b>

**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
<b>TOTAL</b>	<b>27,082,750</b>	<b>443,725</b>	<b>25,368,962</b>	<b>413,638</b>

**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
<b>TOTAL</b>	<b>9,240,033</b>	<b>151,389</b>	<b>8,673,395</b>	<b>141,419</b>

**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
<b>TOTAL</b>	<b>707,975</b>	<b>11,599</b>	<b>427,627</b>	<b>6,972</b>