

Koanna Healthcare Canada Inc
Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2021		As at 31.12.2020	
		Unaudited		Unaudited	
		INR	CAD USD	INR	CAD USD
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment	1	276,540	4,763	320,679	5,604
		276,540	4,763	320,679	5,604
Current Assets					
a) Financial Assets					
i) Trade Receivable	2	-	-	206,926	3,616
ii) Cash and Cash Equivalents	3	8,784,513	151,301	2,577,546	45,042
b) Other Current Assets	4	61,718	1,063	825,028	14,417
		8,846,232	152,364	3,609,500	63,075
TOTAL		9,122,772	157,126	3,930,179	68,678
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	5	5,806	100	5,723	100
b) Other Equity	6	(41,633,768)	(717,082)	(17,812,812)	(311,272)
		(41,627,962)	(716,982)	(17,807,089)	(311,172)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	7	37,739,000	650,000	21,459,675	375,000
ii) Other Financial Liabilities	8	603,847	10,400	277,593	4,851
Current liabilities					
a) Other Current Liabilities	9	12,407,886	213,708	-	-
		50,750,733	874,108	21,737,268	379,851
TOTAL		9,122,772	157,126	3,930,179	68,678

Koanna Healthcare Canada Inc

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the Period ended 31.03.2021		For the Period ended 31.12.2020	
		Unaudited		Unaudited	
		INR	CAD USD	INR	CAD USD
Revenue					
Revenue from operations					
Sales					
Service	10	665,454	11,861	571,958	10,288
Total Revenue		665,454	11,861	571,958	10,288
Expenses					
a) Employee benefits expense	11	38,502,099	686,235	17,179,363	309,014
b) Finance costs	12	583,527	10,400	269,678	4,851
c) Depreciation and amortisation expense	1	47,185	841		
d) Other expenses	13	1,765,462	31,466	427,825	7,696
Total Expenses		40,898,273	728,943	17,876,866	321,560
Profit / (Loss) before exceptional items and tax		(40,232,819)	(717,082)	(17,304,908)	(311,272)
Exceptional items					
Profit / (Loss) before tax		(40,232,819)	(717,082)	(17,304,908)	(311,272)
Tax expense					
a.Current tax					
b.Deferred tax (Net)					
		-	-	-	-
Profit / (Loss) for the year		(40,232,819)	(717,082)	(17,304,908)	(311,272)
Other comprehensive Income					
Total Comprehensive Income		(40,232,819)	(717,082)	(17,304,908)	(311,272)
Earning per equity share of face value of CAD USD 0.1 (for continuing operations)					
Basic		(40,233)	(717)	(17,305)	(311)
Diluted		(40,233)	(717)	(17,305)	(311)
Weighted Average No of shares used in computing earnings per share					
Basic		1,000	1,000	1,000	1,000
Diluted		1,000	1,000	1,000	1,000

Koanna Healthcare Canada Inc
 (All amounts in Indian Rupees unless otherwise stated)

1 Property, Plant and Equipment

Particulars	Useful Life (Yrs)	Gross Block							Accumulated Depreciation							Net block				
		As at 01.07.2020		Additions		As at 31.03.2021	FCTR	As at 31.03.2021	As at 01.7.2020		Depreciation for the period		Deductions/Other adjustments		As at 31.03.2021	FCTR	As at 31.03.2021	As at 31.03.2021	FCTR	As at 31.03.2021
		CAD USD	INR	CAD USD	INR	CAD USD		INR	CAD USD	INR	CAD USD	INR	CAD USD	INR	CAD USD		INR	CAD USD		INR
Owned Assets																				
Computer	3 years	5,604	320,693	-	-	5,604	4,675	325,368	-	-	841	47,185	-	-	841	1,643	48,828	4,763	-	276,540
Total		5,604	320,693	-	-	5,604	4,675	325,368	-	-	841	47,185	-	-	841	1,643	48,828	4,763	-	276,540

Koanna Healthcare Canada Inc

(All amount are in Indian Rupees unless otherwise stated)

2 Trade Receivable

Particulars	As at 31.03.2021		As at 31.12.2020	
	INR	CAD USD	INR	CAD USD
Trade Receivable	-	-	206,926	3,616
TOTAL	-	-	206,926	3,616

3 Cash and cash equivalents

Particulars	As at 31.03.2021		As at 31.12.2020	
	INR	CAD USD	INR	CAD USD
a) Balance with banks - In Current Accounts	8,784,513	151,301	2,577,546	45,042
TOTAL	8,784,513	151,301	2,577,546	45,042

4 Other Current Assets

Particulars	As at 31.03.2021		As at 31.12.2020	
	INR	CAD USD	INR	CAD USD
GST & QST Receivable/(Payable)	57,744	995	(7,033)	(123)
Pre-Paid Deposit	3,975	68	5,576	97
Prepaid Expenses - Licence	-	-	826,485	14,443
TOTAL	61,718	1,063	825,028	14,417

5 Equity Share Capital

Particulars	As at 31.03.2021		As at 31.12.2020	
	INR	CAD USD	INR	CAD USD
Authorised Equity shares 1000 Common Shares, CAD USD 0.1/- each par value			-	-
Issued,Subscribed and fully Paid up 1000 Common Shares, CAD USD 0.1/- each par value	5,806	100	5,723	100
TOTAL	5,806	100	5,723	100

6 Other Equity

Particulars	As at 31.03.2021		As at 31.12.2020	
	INR	CAD USD	INR	CAD USD
Balance at the beginning of the Reporting period				
Add: Total Comprehensive Income for the Year	(40,232,819)	(717,082)	(17,304,908)	(311,272)
	(40,232,819)	(717,082)	(17,304,908)	(311,272)
Foreign Currency Transalation Reserve	(1,400,949)	-	(507,903)	-
Balance at the end of the Reporting period	(41,633,768)	(717,082)	(17,812,812)	(311,272)

7 Long-term borrowings

Particulars	As at 31.03.2021		As at 31.12.2020	
	INR	CAD USD	INR	CAD USD
Unsecured Loan - From Shilpa Medicare Limited Terms of Repayment: Starting from end of 5 years from effective date. Interest Rate: Aggregate of One Year LIBOR Rate (avarage rate from April-March) plus 350 basis points.	37,739,000	650,000	21,459,675	375,000
TOTAL	37,739,000	650,000	21,459,675	375,000

8 Other Financial Liabilities

Particulars	As at 31.03.2021		As at 31.12.2020	
	INR	CAD USD	INR	CAD USD
Interest accrued but not due on Borrowings	603,847	10,400	277,593	4,851
TOTAL	603,847	10,400	277,593	4,851

Koanna Healthcare Canada Inc

(All amount are in Indian Rupees unless otherwise stated)

9 Other Current Liabilities

Particulars	As at 31.03.2021		As at 31.12.2020	
	INR	CAD USD	INR	CAD USD
a) Bonus Payable	12,407,886	213,708		
TOTAL	12,407,886	213,708		

10 Revenue from operations

Particulars	For the period ended 31.03.2021		For the period ended 31.12.2020	
	INR	CAD USD	INR	CAD USD
a) Consulting Service Charges	665,454	11,861	571,958	10,288
TOTAL	665,454	11,861	571,958	10,288

11 Employee Benefits Expenses

Particulars	For the period ended 31.03.2021		For the period ended 31.12.2020	
	INR	CAD USD	INR	CAD USD
a) Salaries, wages	26,511,734	472,527	17,179,363	309,014
b) Bonus	11,990,365	213,708	-	-
TOTAL	38,502,099	686,235	17,179,363	309,014

12 Finance Cost

Particulars	For the period ended 31.03.2021		For the period ended 31.12.2020	
	INR	CAD USD	INR	CAD USD
Interest on Loan from Shilpa Medicare Limited	583,527	10,400	269,678	4,851
TOTAL	583,527	10,400	269,678	4,851

13 Other Expenses

Particulars	For the period ended 31.03.2021		For the period ended 31.12.2020	
	INR	CAD USD	INR	CAD USD
Bank Charges	12,123	216	9,650	174
Insurance	48,143	858		
Professional and Consultancy	224,894	4,008	107,482	1,933
Telephone and Internet	118,812	2,118	75,560	1,359
Licence	921,388	16,422	110,057	1,980
Other Expenses	440,101	7,844	125,075	2,250
TOTAL	1,765,462	31,466	427,825	7,696