

Koanna International FZ-LLC

Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at 31.03.2021	
		Audited	
		INR	AED
ASSETS			
Non-Current Assets			
a) Property, Plant and Equipment	1	70,094	3,517
		70,094	3,517
Current Assets			
a) Financial Assets			
i) Cash and Cash Equivalents	2	515,230	25,852
b) Other Current Assets	3	853,761	42,838
		1,368,992	68,690
TOTAL		1,439,086	72,207
EQUITY AND LIABILITIES			
Equity			
a) Equity Share capital	4	199,300	10,000
b) Other Equity	5	(4,228,269)	(212,156)
		(4,028,969)	(202,156)
LIABILITIES			
Non-Current liabilities			
a) Financial Liabilities			
i) Borrowings	6	4,756,892	238,680
ii) Other Financial Liabilities	7	17,040	855
Current liabilities			
a) Other Current Liabilities	8	694,122	34,828
		5,468,055	274,363
TOTAL		1,439,086	72,207

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Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the Period ended 31.03.2021	
		Audited	
		INR	AED
Revenue			
Revenue from operations			
Revenue from Operations			
Other income		-	-
Total Revenue		-	-
Expenses			
a) Employee benefits expense	9	3,326,361	167,322
b) Finance costs	10	16,997	855
c) Depreciation and amortisation expense		19,979	1,005
d) Other expenses	11	854,323	42,974
Total Expenses		4,217,661	212,156
Profit / (Loss) before exceptional items and tax		(4,217,661)	(212,156)
Exceptional items			
Profit / (Loss) before tax		(4,217,661)	(212,156)
Tax expense			
a.Current tax			
b.Deferred tax (Net)			
		-	-
Profit / (Loss) for the year		(4,217,661)	(212,156)
Other comprehensive Income			
Total Comprehensive Income		(4,217,661)	(212,156)
Earning per equity share of face value of AED 1000 (for continuing operations)			
Basic		(421,766)	(21,216)
Diluted		(421,766)	(21,216)
Weighted Average No of shares used in computing earnings per share			
Basic		10	10
Diluted		10	10

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 (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 10.02.2021		Additions		As at 31.03.2021	FCTR	As at 31.03.2021	As at 10.2.2021		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
		AED	INR	AED	INR	AED		INR	AED	INR	AED	INR	AED	INR	AED		INR	AED		INR
Owned Assets																				
Computer	3 years	4,522	89,671	-	-	4,522	452	90,123	-	-	1,005	19,979	-	-	1,005	50	20,030	3,517	-	70,094
Total		4,522	89,671	-	-	4,522	452	90,123	-	-	1,005	19,979	-	-	1,005	50	20,030	3,517	-	70,094

2 Cash and cash equivalents

Particulars	As at 31.03.2021	
	INR	AED
a) Balance with banks - In Current Accounts	515,230	25,852
TOTAL	515,230	25,852

3 Other Current Assets

Particulars	As at 31.03.2021	
	INR	AED
Other Prepaid Expenses	853,761	42,838
TOTAL	853,761	42,838

4 Equity Share Capital

Particulars	As at 31.03.2021	
	INR	AED
Authorised Equity shares 10 Common Shares, AED 1000 /- each par value		10000
Issued,Subscribed and fully Paid up 10 Common Shares, AED 1000 /- each par value	199,300	10,000
TOTAL	199,300	10,000

5 Other Equity

Particulars	As at 31.03.2021	
	INR	AED
Balance at the beginning of the Reporting period		
Add: Total Comprehensive Income for the Year	(4,217,661)	(212,156)
	(4,217,661)	(212,156)
Foreign Currency Transalation Reserve	(10,608)	-
Balance at the end of the Reporting period	(4,228,269)	(212,156)

6 Long-term borrowings

Particulars	As at 31.03.2021	
	INR	AED
Unsecured Loan - From Shilpa Medicare Limited	4,756,892	238,680
TOTAL	4,756,892	238,680

7 Other Financial Liabilities

Particulars	As at 31.03.2021	
	INR	AED
Interest accrued but not due on Borrowings	17,040	855
TOTAL	17,040	855

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8 Other Current Liabilities

Particulars	As at 31.03.2021	
	INR	AED
a) Other Accruals	694,122	34,828
TOTAL	694,122	34,828

9 Employee Benefits Expenses

Particulars	For the period ended 31.03.2021	
	INR	AED
a) Salaries, wages	3,326,361	167,322
b) Bonus	-	-
TOTAL	3,326,361	167,322

10 Finance Cost

Particulars	For the period ended 31.03.2021	
	INR	AED
Interest on Loan from Shilpa Medicare Limited	16,997	855
TOTAL	16,997	855

11 Other Expenses

Particulars	For the period ended 31.03.2021	
	INR	AED
Other Expenses	854,323	42,974
TOTAL	854,323	42,974