

Koanna International FZ-LLC**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	AED	INR	AED
ASSETS					
Non-Current Assets					
a) Property, Plant and Equipment	1	-	-	-	-
		-	-	-	-
Current Assets					
a) Financial Assets					
i) Cash and Cash Equivalents	2	9,210,030	395,557	2,475,220	109,092
b) Other Current Assets	3	387,687	16,651	662,231	29,187
		9,597,716	412,208	3,137,452	138,279
TOTAL		9,597,716	412,208	3,137,452	138,279
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	4	232,837	10,000	226,893	10,000
b) Other Equity	5	(74,699,802)	(3,208,244)	(68,172,932)	(3,004,629)
		(74,466,965)	(3,198,244)	(67,946,039)	(2,994,629)
LIABILITIES					
Non-Current liabilities					
a) Financial Liabilities					
i) Borrowings	6	62,406,690	2,680,274	60,765,887	2,678,174
ii) Other Financial Liabilities	7	14,281,095	613,352	9,356,712	412,384
Current liabilities					
i) Trade Payable	8	6,439,689	276,575	-	-
ii) Other Current Liabilities	9	937,207	40,252	960,892	42,350
		84,064,681	3,610,452	71,083,491	3,132,908
TOTAL		9,597,716	412,208	3,137,452	138,279

For and on behalf of the board of Directors of
Koanna International FZ-LLC

Sd/
Madhav Bhutada
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	AED	INR	AED
Revenue					
Revenue from operations	10	6,672,003	292,000	-	-
Revenue from Operations					
Other income	11	37,222	1,629	17,477	778
Total Revenue		6,709,224	293,629	17,477	778
Expenses					
a) Purchase of Stock in Trade	12	5,290,190	231,525	-	-
b) Change in inventory of finished goods, WIP and SIT	13	-	-	-	-
c) Employee benefits expense		-	-	-	-
d) Finance costs	14	4,591,967	200,967	5,336,250	237,543
e) Depreciation and amortisation expense		-	-	11,333	505
f) Other expenses	15	1,479,540	64,752	1,213,898	54,037
Total Expenses		11,361,697	497,244	6,561,481	292,084
Profit / (Loss) before exceptional items and tax		(4,652,472)	(203,615)	(6,544,004)	(291,306)
Exceptional items					
Profit / (Loss) before tax		(4,652,472)	(203,615)	(6,544,004)	(291,306)
Tax expense					
a.Current tax					
b.Deferred tax (Net)		-	-	-	-
Profit / (Loss) for the year		(4,652,472)	(203,615)	(6,544,004)	(291,306)
Other comprehensive Income					
Total Comprehensive Income		(4,652,472)	(203,615)	(6,544,004)	(291,306)
Earning per equity share of face value of AED 1000 (for continuing operations)					
Basic		(465,247)	(20,362)	(654,400)	(29,131)
Diluted		(465,247)	(20,362)	(654,400)	(29,131)
Weighted Average No of shares used in computing earnings per share					
Basic		10	10	10	10
Diluted		10	10	10	10

For and on behalf of the board of Directors of
Koanna International FZ-LLC

Sd/
Madhav Bhutada
Director

Koanna International FZ-LLC

(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	AED	INR	AED
a) Balance with banks				
- In Current Accounts	9,210,030	395,557	2,475,220	109,092
TOTAL	9,210,030	395,557	2,475,220	109,092

3 Other Current Assets

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	AED	INR	AED
Prepaid Expenses	369,109	15,853	662,231	29,187
Sundry Debtors	18,578	798		
TOTAL	387,687	16,651	662,231	29,187

4 Equity Share Capital

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	AED	INR	AED
Authorised Equity shares				
10 Common Shares, AED 1000 /- each par value		10000		10000
Issued,Subscribed and fully Paid up				
10 Common Shares, AED 1000 /- each par value	232,837	10,000	226,893	10,000
TOTAL	232,837	10,000	226,893	10,000

5 Other Equity

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	AED	INR	AED
Balance at the beginning of the Reporting period	(63,339,722)	(3,004,629)	(56,795,718)	(2,713,323)
Add: Total Comprehensive Income for the Year	(4,652,472)	(203,615)	(6,544,004)	(291,306)
	(67,992,194)	(3,208,244)	(63,339,722)	(3,004,629)
Foreign Currency Transalation Reserve	(6,707,608)	-	(4,833,211)	-
Balance at the end of the Reporting period	(74,699,802)	(3,208,244)	(68,172,932)	(3,004,629)

6 Long-term borrowings

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	AED	INR	AED
Unsecured Loan				
- From Shilpa Medicare Limited	62,406,690	2,680,274	60,765,887	2,678,174
Interest & Repayment Terms:- Interest is to be accrued on compounding basis every year @ 7.5% on the loan outstanding. The repayment will be made on or before Mar-2029.				
TOTAL	62,406,690	2,680,274	60,765,887	2,678,174

7 Other Financial Liabilities

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	AED	INR	AED
Interest accrued but not due on Borrowings	14,281,095	613,352	9,356,712	412,384
TOTAL	14,281,095	613,352	9,356,712	412,384

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(All amount are in Indian Rupees unless otherwise stated)

8 Trade Payable

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	AED	INR	AED
Trade Payable	6,439,689	276,575	-	-
TOTAL	6,439,689	276,575	-	-

9 Other Current Liabilities

Particulars	As at 31.03.2025		As at 31.03.2024	
	INR	AED	INR	AED
a) Other Accruals	937,207	40,252	960,892	42,350
b) Advance from Customers	-	-	-	-
TOTAL	937,207	40,252	960,892	42,350

10 Revenue from operations

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	AED	INR	AED
Sales of Product	6,672,003	292,000	-	-
TOTAL	6,672,003	292,000	-	-

11 Other Income

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	AED	INR	AED
Other Income	37,222	1,629	17,477	778
TOTAL	37,222	1,629	17,477	778

12 Purchase of Stock in Trade

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	AED	INR	AED
Purchases	5,290,190	231,525	-	-
TOTAL	5,290,190	231,525	-	-

13 Change in inventories of FG/ STI/ WIP

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	AED	INR	AED
Opening stock				
Stock in trade	-	-	-	-
Less: Revaluation of opening Stock				
Less: Closing stock				
Stock in Trade	-	-	-	-
(Increase) / Decrease in Inventory	-	-	-	-

14 Finance Cost

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	AED	INR	AED
Interest on Loan from Shilpa Medicare Limited	4,591,967	200,967	5,336,250	237,543
TOTAL	4,591,967	200,967	5,336,250	237,543

15 Other Expenses

Particulars	For the period ended 31.03.2025		For the period ended 31.03.2024	
	INR	AED	INR	AED
Insurance	-	-	299,315	13,324
Licence Expenses	304,679	13,334	248,525	11,063
Professional and Consultancy	107,392	4,700	70,763	3,150
Foreign exchange Loss / (Gain) Net	-	-	6,065	270
Sales Commission	1,005,370	44,000	-	-
Advance Written-off	-	-	534,271	23,783
Other Expenses	62,099	2,718	54,959	2,447
TOTAL	1,479,540	64,752	1,213,898	54,037