

Koanaa Healthcare Limited
Part-I- Balance Sheet

(All amounts in Indian Rupees unless otherwise stated)

PARTICULARS	Note	As at	
		31.03.2020	31.03.2019
		Unaudited	Unaudited
ASSETS			
Non current assets			
Intangible assets under development	1	26,494,828	16,578,206
Current assets			
a) Financial Assets			
ii) Cash and cash equivalents	2	486,229	1,711,617
b) Other current assets	3	57,495,558	104,228
TOTAL		84,476,615	18,394,051
EQUITY AND LIABILITIES			
Equity			
a) Equity Share capital	4	9,308	9,048
b) Other Equity	5	(20,562,257)	(54,032,571)
		(20,552,949)	(54,023,524)
Liabilities			
Non-current liabilities			
a) Financial Liabilities			
i) Borrowings	6	41,579,841	65,751,333
ii) Other payables	7	2,711,490	-
Current liabilities			
a) Financial Liabilities			
i) Trade payables	8	1,009,688	922,489
ii) Other financial liabilities	9	59,418,601	5,609,668
b) Provisions	10	309,943	134,085
		105,029,565	72,417,575
TOTAL		84,476,615	18,394,051

Koanaa Healthcare Limited

Part - II - Statement of Profit and Loss

(All amounts in Indian Rupees unless otherwise stated)

Particulars	Note	For the year ended	
		31.03.2020	31.03.2019
		Unaudited	Unaudited
Revenue			
Revenue from operations	11	740,998,550	-
Revenue from Operations		740,998,550	-
Other income	12	719	365
Total Revenue		740,999,269	365
Expenses			
a) Cost of Services	13	703,948,636	-
b) Finance costs	14	2,693,438	2,963,637
c) Other expenses	15	536,278	365,222
Total Expenses		707,178,351	3,328,859
Profit / (Loss) before exceptional items and tax		33,820,918	(3,328,494)
Exceptional items		-	-
Profit / (Loss) before tax		33,820,918	(3,328,494)
Tax expense			
1.Current tax		176	-
2.Deferred tax (Net)		-	-
		176	-
Profit / (Loss) for the year		33,820,742	(3,328,494)
Other comprehensive Income		-	-
Total Comprehensive Income		33,820,742	(3,328,494)

Koanaa Healthcare Limited

(All amount are in Indian Rupees unless otherwise stated)

1 Intangible assets under development

Particulars	As at 01.04.2019	Additions	Disposals/Adjus tment	FCTR	As at 31.03.2020
Product Filing Fee	16,578,206	9,341,463	225,157	800,316	26,494,828
Total	16,578,206	9,341,463	225,157	800,316	26,494,828

Koanaa Healthcare Limited

(All amounts in Indian Rupees unless otherwise stated)

2 Cash and cash equivalents

Particulars	As at	
	31.03.2020	31.03.2019
Balance with banks	486,229	1,711,617
TOTAL	486,229	1,711,617

3 Other Current Assets

Particulars	As at	
	31.03.2020	31.03.2019
Unsecured (Considering Good)		
a) VAT receivable	24,386	38,633
b) Other receivables	57,471,172	65,595
	57,495,558	104,228
Doubtful	-	-
	57,495,558	104,228
Less: Provision for doubtful advances	-	-
TOTAL	57,495,558	104,228

4 Equity Share Capital

Particulars	As at	
	31.03.2020	31.03.2019
Authorised Capital		
100 (100) Ordinary shares of GBP 1/- each	9,308	9,048
	9,308	9,048
Issued Subscribed and fully paid up		
100 (100) Ordinary shares of GBP 1/- each	9,308	9,048
TOTAL	9,308	9,048

5 Other Equity

Particulars	As at	
	31.03.2020	31.03.2019
Balance at the beginning of the Reporting period	(55,999,177)	(52,670,683)
Add: Profit/ (Loss) for the year	33,820,742	(3,328,494)
	(22,178,435)	(55,999,177)
Foreign Currency Translation Reserve	1,616,178	1,966,606
Balance at the end of the Reporting period	(20,562,257)	(54,032,571)

6 Long Term Borrowings

Particulars	As at	
	31.03.2020	31.03.2019
Unsecured Loan		
Shilpa Medicare Limited	41,579,841	65,751,333
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 2021		
TOTAL	41,579,841	65,751,333

Koanaa Healthcare Limited

(All amounts in Indian Rupees unless otherwise stated)

7 Other Payables

Particulars	As at	
	31.03.2020	31.03.2019
Other Payables	2,711,490	-
TOTAL	2,711,490	-

8 Trade Payables

Particulars	INR	INR
	Trade Payables Creditors	1,009,688
TOTAL	1,009,688	922,489

9 Other financial liabilities

Particulars	As at	
	31.03.2020	31.03.2019
Interest Accrued but not due	2,789,115	5,609,668
Withholding Tax payable	56,629,486	-
TOTAL	59,418,601	5,609,668

10 Short Term Provisions

Particulars	As at	
	31.03.2020	31.03.2019
Provision for Expenses	309,943	134,085
TOTAL	309,943	134,085

11 Revenue from operations

Particulars	For the year ended	
	31.03.2020	31.03.2019
Sales of Services	740,998,550	-
TOTAL	740,998,550	-

12 Other income

Particulars	For the year ended	
	31.03.2020	31.03.2019
Interest income	719	365
TOTAL	719	365

13 Cost of Services

Particulars	For the year ended	
	31.03.2020	31.03.2019
Cost of Services	703,948,636	-
TOTAL	703,948,636	-

14 Finance Cost

Particulars	For the year ended	
	31.03.2020	31.03.2019
Interest on Loan from Shilpa Medicare Limited	2,693,438	2,963,637
TOTAL	2,693,438	2,963,637

15 Other Expenses

Particulars	For the year ended	
	31.03.2020	31.03.2019
Professional Charges	569,859	350,176
Bank charges	19,145	15,047
Exchange difference	(52,726)	-
Sundry Expenses	-	-
TOTAL	536,278	365,222