

IZMO FRANCE SARL
BALANCE SHEET AS AT MARCH 31, 2022

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2022	As at March 31, 2021
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	1	1,701,699	1,137,972
(f) Other non-current assets	2	2,045,988	2,544,705
Total Non-current assets		3,747,687	3,682,677
Current assets			
(a) Financial assets			
(i) Trade receivables	3	76,906,740	48,704,087
(ii) Cash and cash equivalents	4	23,562,464	56,898,069
(iii) Other financial assets	5	4,951,992	5,413,860
Total Current assets		105,421,196	111,016,016
TOTAL ASSETS		109,168,883	114,698,693
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	6	3,195,320	3,195,320
(b) Other equity	7	(3,836,827)	(6,688,240)
TOTAL EQUITY		(641,507)	(3,492,920)
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	8	44,739,316	55,965,000
Total Non current liabilities		44,739,316	55,965,000
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and		-	-
(ii) other than micro and small enterprises	9	9,698,126	16,754,610
(ii) Other Financial Liabilities	10	11,225,684	-
(b) Provisions	11	8,024,537	14,226,403
(c) Other current liabilities	12	35,272,147	31,245,600
Total Current liabilities		65,071,074	62,226,613
TOTAL EQUITY AND LIABILITIES		109,168,883	114,698,693



IZMO FRANCE SARL
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rs.)

	Particulars	Note No.	Current Year	Previous Year
I	Revenue from operations	12	242,353,293	223,462,061
II	Other income	13	4,319	626,779
III	Total Income (I + II)		242,357,612	224,088,839
IV	Expenses:			
	Employee benefits expense	14	119,447,357	115,226,707
	Finance costs		-	-
	Depreciation and amortization expense	15	499,362	472,559
	Other expenses	16	118,691,621	111,809,856
	Total expenses		238,638,339	227,509,122
V	Profit before exceptional items and tax (III-IV)		3,719,273	(3,420,282)
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		3,719,273	(3,420,282)
VIII	Tax expense:			
	Current tax		867,860	-
	MAT Credit		-	-
	Deferred tax		-	-
IX	Profit for the year from continuing operations (VII - VIII)		2,851,413	(3,420,282)
X	Profit/(loss) from discontinuing operations		-	-
XI	Tax expense of discontinuing operations		-	-
XII	Profit/(loss) from discontinuing operations (after tax) (X-XI)		-	-
XIII	Profit for the year		2,851,413	(3,420,282)
XIV	Other comprehensive income			
	(I) Items that will not be reclassified to profit or loss			
	a) Remeasurements of the defined benefit plans			
	b) Taxes on above			
	(ii) Items that may be reclassified to profit or loss			
	a) Mark to Market of Investments			
	b) Taxes on above		-	-
XV	Total Comprehensive Income for the year (XIII + XIV)		2,851,413	(3,420,282)

