

FROG DATA, LLC
BALANCE SHEET AS AT MARCH 31, 2023

(Amount in Rs.)

| Particulars | Note No. | As at March 31, 2023 | As at March 31, 2022 |
|---|----------|-------------------------|-------------------------|
| I. ASSETS | | | |
| Non-current assets | | | |
| (a) Property, plant and equipment | 1 | 319,422 | 448,989 |
| (b) Other Intangible assets | 2 | 20,919,428 | 23,396,053 |
| (c) Other non-current assets | 3 | 926,059 | 853,862 |
| Total Non-current assets | | 22,164,909 | 24,698,904 |
| Current assets | | | |
| (a) Financial assets | | | |
| (i) Trade receivables | 4 | 38,409,108 | 18,824,684 |
| (ii) Cash and cash equivalents | 5 | 17,202,443 | 12,037,234 |
| (iii) Other financial assets | 6 | 2,032,972 | 1,453,581 |
| Total Current assets | | 57,644,523 | 32,315,499 |
| TOTAL ASSETS | | 79,809,432 | 57,014,403 |
| I. EQUITY AND LIABILITIES | | | |
| Shareholders' funds | | | |
| (a) Share capital | 7 | 6,504,410 | 6,504,410 |
| (b) Other equity | 8 | (133,984,961) | (152,790,621) |
| TOTAL EQUITY | | (127,480,551) | (146,286,211) |
| II. LIABILITIES | | | |
| Non-current liabilities | | | |
| (a) Financial liabilities | | | |
| (i) Borrowings | | - | - |
| (ii) Other financial liabilities | | - | - |
| (b) Provisions | | - | - |
| Total Non current liabilities | | - | - |
| Current liabilities | | | |
| (a) Financial liabilities | | | |
| (i) Trade payables | | | |
| (i) micro and small enterprises, and | | - | - |
| (ii) other than micro and small enterprises | 9 | 139,564,873 | 148,954,593 |
| (b) Other current liabilities | 10 | 67,725,111 | 54,346,021 |
| Total Current liabilities | | 207,289,984 | 203,300,614 |
| TOTAL EQUITY AND LIABILITIES | | 79,809,432 | 57,014,403 |

For IZMO Limited

Soanji
Company Secretary & Compliance Officer



Frog Data, LLC
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

| | Particulars | Note No. | FY 2022-23 | FY 2021-22 |
|------|--|----------|--------------------|--------------------|
| I | Revenue from operations | 11 | 321,940,723 | 197,322,494 |
| II | Other income | 12 | - | - |
| III | Total Income (I + II) | | 321,940,723 | 197,322,494 |
| IV | Expenses: | | | |
| | Employee benefits expense | | - | - |
| | Finance costs | | - | - |
| | Depreciation and amortization expense | | 2,606,191 | 747,822 |
| | Other expenses | 13 | 300,528,872 | 190,590,691 |
| | Total expenses | | 303,135,063 | 191,338,513 |
| V | Profit before exceptional items and tax (III-IV) | | 18,805,660 | 5,983,981 |
| VI | Exceptional Items | | - | - |
| VII | Profit before tax (V-VI) | | 18,805,660 | 5,983,981 |
| VIII | Tax expense: | | | |
| | Current tax | | - | - |
| | MAT Credit | | - | - |
| | Deferred tax | | - | - |
| IX | Profit for the year from continuing operations (VII - VIII) | | 18,805,660 | 5,983,981 |
| 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 | | 18,805,660 | 5,983,981 |
| 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) | | 18,805,660 | 5,983,981 |

For IZMO Limited

Company Secretary & Compliance Officer

