

**IZMO INC, USA**  
**BALANCE SHEET AS AT MARCH 31, 2023**

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
<b>I. ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	1	1,426,871	2,441,414
(b) Other Intangible assets	2	2,304,627,195	2,141,394,138
(c) Financial assets			
(i) Investments	3	37,721,008	37,721,008
(d) Other non-current assets	4	1,944,174	1,419,011
<b>Total Non-current assets</b>		<b>2,345,719,248</b>	<b>2,182,975,571</b>
<b>Current assets</b>			
(a) Financial assets			
(i) Trade receivables	5	308,775,201	378,456,491
(ii) Cash and cash equivalents	6	49,295,903	45,337,885
(iii) Other financial assets	7	159,148,570	96,122,061
<b>Total Current assets</b>		<b>517,219,674</b>	<b>519,916,437</b>
<b>TOTAL ASSETS</b>		<b>2,862,938,922</b>	<b>2,702,892,008</b>
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
(a) Share capital	8	1,527,501,830	1,527,501,830
(b) Other equity	9	1,147,205,604	969,647,172
<b>TOTAL EQUITY</b>		<b>2,674,707,434</b>	<b>2,497,149,002</b>
<b>II. LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	10	12,052,649	11,025,000
<b>Total Non current liabilities</b>		<b>12,052,649</b>	<b>11,025,000</b>
<b>Current liabilities</b>			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and		-	-
(ii) other than micro and small enterprises	11	5,579,453	5,900,210
(ii) Other Financial Liabilities	12	28,974,146	-
(b) Other current liabilities	13	141,625,240	188,817,796
<b>Total Current liabilities</b>		<b>176,178,839</b>	<b>194,718,006</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>2,862,938,922</b>	<b>2,702,892,008</b>

For IZMO Limited

*Joanya*  
Company Secretary & Compliance Officer



**IZMO INC, USA**  
**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	14	740,031,325	603,295,711
II Other income	15	40,172,288	52,083,788
III <b>Total Income (I + II)</b>		<b>780,203,613</b>	<b>655,379,498</b>
IV <b>Expenses:</b>			
Employee benefits expense	16	279,810,938	192,320,867
Finance costs	17	1,913,829	876,377
Depreciation and amortization expense	18	51,439,401	51,962,829
Other expenses	19	269,481,013	259,933,246
<b>Total expenses</b>		<b>602,645,181</b>	<b>505,093,320</b>
V <b>Profit before exceptional items and tax (III-IV)</b>		<b>177,558,431</b>	<b>150,286,179</b>
VI Exceptional Items		-	-
VII Profit before tax (V-VI)		<b>177,558,431</b>	<b>150,286,179</b>
VIII Tax expense:			
Current tax		-	-
MAT Credit		-	-
Deferred tax		-	-
IX Profit for the year from continuing operations (VII - VIII)		<b>177,558,431</b>	<b>150,286,179</b>
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		<b>177,558,431</b>	<b>150,286,179</b>
XIV <b>Other comprehensive income</b>			
<b>(I) Items that will not be reclassified to profit or loss</b>			
a) Remeasurements of the defined benefit plans			
b) Taxes on above			
<b>(ii) Items that may be reclassified to profit or loss</b>			
a) Mark to Market of Investments			
b) Taxes on above			
XV Total Comprehensive Income for the year (XIII + XIV)		<b>177,558,431</b>	<b>150,286,179</b>

For IZMO Limited

*Soamya*  
 Company Secretary & Compliance Officer

