

**GROUPE IZMO**  
**BALANCE SHEET AS AT MARCH 31, 2024**

(Rs. in Lakhs)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
<b>I. ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	1	7.99	7.99
(b) Financial assets			
(i) Investments	2	31.95	31.95
<b>Total Non-current assets</b>		<b>39.94</b>	<b>39.94</b>
<b>Current assets</b>			
(a) Financial assets			
(i) Trade receivables	3	-	-
(ii) Cash and cash equivalents	4	0.57	18.37
(iii) Other financial assets	5	194.99	-
<b>Total Current assets</b>		<b>195.56</b>	<b>18.37</b>
<b>TOTAL ASSETS</b>		<b>235.50</b>	<b>58.31</b>
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
(a) Share capital	6	86.81	86.81
(b) Other equity	7	0.27	(32.65)
<b>TOTAL EQUITY</b>		<b>87.08</b>	<b>54.16</b>
<b>II. LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities		-	-
<b>Total Non current liabilities</b>		-	-
<b>Current liabilities</b>			
(a) Financial liabilities			
<b>(i) Trade payables</b>			
(i) micro and small enterprises, and		-	-
(ii) other than micro and small enterprises	8	2.34	0.75
(b) Other current liabilities	9	146.08	3.41
<b>Total Current liabilities</b>		<b>148.42</b>	<b>4.16</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>235.50</b>	<b>58.31</b>

**GROUPE IZMO**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024**

(Rs. in Lakhs)

	Particulars	Note No.	FY 2023-24	FY 2022-23
I	Revenue from operations	10	-	-
II	Other income	11	49.08	0.72
III	<b>Total Income (I + II)</b>		<b>49.08</b>	<b>0.72</b>
IV	<b>Expenses:</b>			
	Employee benefits expense		-	-
	Finance costs		-	-
	Depreciation and amortization expense		-	-
	Other expenses	12	13.81	5.80
	<b>Total expenses</b>		<b>13.81</b>	<b>5.80</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>		<b>35.27</b>	<b>(5.08)</b>
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		<b>35.27</b>	<b>(5.08)</b>
VIII	Tax expense:			
	Current tax			
	MAT Credit			
	Deferred tax		2.35	-
IX	Profit for the year from continuing operations (VII - VIII)		<b>32.92</b>	<b>(5.08)</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>32.92</b>	<b>(5.08)</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>32.92</b>	<b>(5.08)</b>