

IZMO EUROPE BVBA
BALANCE SHEET AS AT MARCH 31, 2024

(Rs. in Lakhs)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	1	6.30	6.72
(b) Other Intangible assets	2	760.74	848.55
(c) Other non-current assets	3	-	8.52
Total Non-current assets		767.03	863.78
Current assets			
(b) Financial assets			
(i) Trade receivables	4	196.23	22.11
(ii) Cash and cash equivalents	5	221.17	129.40
(iii) Other financial assets	6	194.87	321.93
Total Current assets		612.27	473.44
TOTAL ASSETS		1,379.30	1,337.22
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	7	1,114.13	1,114.13
(b) Other equity	8	189.84	169.99
TOTAL EQUITY		1,303.97	1,284.12
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	9	-	-
Total Non current liabilities		-	-
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) other than micro and small enterprises	10	-	4.95
(b) Other current liabilities	12	75.33	48.15
Total Current liabilities		75.33	53.10
TOTAL EQUITY AND LIABILITIES		1,379.30	1,337.22

IZMO EUROPE BVBA
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	13	952.93	964.38
II	Other income	14	7.54	64.41
III	Total Income (I + II)		960.47	1,028.78
IV	Expenses:			
	Employee benefits expense	15	256.39	213.03
	Finance costs	16	-	1.40
	Depreciation and amortization expense	17	528.06	479.31
	Other expenses	18	156.17	259.04
	Total expenses		940.62	952.77
V	Profit before exceptional items and tax (III-IV)		19.85	76.01
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		19.85	76.01
VIII	Tax expense:			
	Current tax			
	MAT Credit			
IX	Profit for the year from continuing operations (VII - VIII)		19.85	76.01
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		19.85	76.01
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)		19.85	76.01