

IZMO FRANCE SARL
BALANCE SHEET AS AT MARCH 31ST, 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	13.68	16.30
(e) Financial assets			
(i) Investments	2	8.26	8.26
(f) Other non-current assets	3	26.69	25.38
Total Non-current assets		48.62	49.94
Current assets			
(a) Financial assets			
(i) Trade receivables	4	1,112.51	522.37
(ii) Cash and cash equivalents	5	227.53	34.96
(iii) Other financial assets	6	83.04	414.64
Total Current assets		1,423.09	971.96
TOTAL ASSETS		1,471.71	1,021.90
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	7	31.95	31.95
(b) Other equity	8	85.06	(17.30)
TOTAL EQUITY		117.02	14.65
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	9	241.36	358.24
Total Non current liabilities		241.36	358.24
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and		-	-
(ii) other than micro and small enterprises	10	160.43	41.60
(ii) Other Financial Liabilities	11	119.33	117.64
(b) Provisions	12	111.86	92.39
(c) Other current liabilities	13	691.06	389.56
(d) Current Tax Liabilities (Net)	14	30.65	7.82
Total Current liabilities		1,113.33	649.00
TOTAL EQUITY AND LIABILITIES		1,471.71	1,021.90

IZMO FRANCE SARL
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	15		3,284.96		2,510.16
II	Other income	16		18.12		23.05
III	Total Income (I + II)			3,303.08		2,533.21
IV	Expenses:					
	Employee benefits expense	17		1,724.85		1,277.26
	Finance costs			6.76		4.54
	Depreciation and amortization expense	18		5.98		5.03
	Other expenses	19		1,416.36		1,210.07
	Total expenses			3,153.94		2,496.90
V	Profit before exceptional items and tax (III-IV)			149.14		36.31
VI	Exceptional Items			-		-
VII	Profit before tax (V-VI)			149.14		36.31
VIII	Tax expense:					
	Current tax		46.77		15.25	-
	MAT Credit		-			-
	Deferred tax		-	46.77		15.25
IX	Profit for the year from continuing operations (VII - VIII)			102.36		21.07
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			102.36		21.07
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)			102.36		21.07