

**IZMO INC, USA**  
**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	32.14	14.27
(b) Other Intangible assets	2	24,562.58	23,046.27
(c) Financial assets			
(i) Investments	3	377.21	377.21
(d) Other non-current assets	4	19.71	19.44
<b>Total Non-current assets</b>		<b>24,991.64</b>	<b>23,457.19</b>
<b>Current assets</b>			
(a) Financial assets			
(i) Trade receivables	5	3,756.52	3,087.75
(ii) Cash and cash equivalents	6	457.91	492.96
(iii) Other financial assets	7	1,191.21	1,591.49
<b>Total Current assets</b>		<b>5,405.64</b>	<b>5,172.20</b>
<b>TOTAL ASSETS</b>		<b>30,397.28</b>	<b>28,629.39</b>
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
(a) Share capital	8	15,275.02	15,275.02
(b) Other equity	9	13,533.81	11,472.06
<b>TOTAL EQUITY</b>		<b>28,808.83</b>	<b>26,747.07</b>
<b>II. LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	10	118.75	120.53
<b>Total Non current liabilities</b>		<b>118.75</b>	<b>120.53</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	11	114.54	55.79
(ii) Other Financial Liabilities	12	221.01	289.74
(b) Other current liabilities	13	1,134.15	1,416.25
<b>Total Current liabilities</b>		<b>1,469.70</b>	<b>1,761.79</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>30,397.28</b>	<b>28,629.39</b>

**IZMO INC, USA**  
**STATEMENT OF PROFIT AND LOSS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

(Rs.in Lakhs)

	<b>Particulars</b>	<b>Note No.</b>	<b>FY 2023-24</b>	<b>FY 2022-23</b>
I	Revenue from operations	14	8,881.36	7,400.31
II	Other income	15	220.03	401.72
III	<b>Total Income (I + II)</b>		<b>9,101.40</b>	<b>7,802.04</b>
IV	<b>Expenses:</b>			
	Employee benefits expense	16	3,406.70	2,798.11
	Finance costs	17	66.14	19.14
	Depreciation and amortization expense	18	841.99	514.39
	Other expenses	19	2,724.82	2,694.81
	<b>Total expenses</b>		<b>7,039.64</b>	<b>6,026.45</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>		<b>2,061.76</b>	<b>1,775.58</b>
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		<b>2,061.76</b>	<b>1,775.58</b>
VIII	Tax expense:			
	Current tax			
	MAT Credit			
	Deferred tax		-	-
IX	Profit for the year from continuing operations (VII - VIII)		<b>2,061.76</b>	<b>1,775.58</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>2,061.76</b>	<b>1,775.58</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>2,061.76</b>	<b>1,775.58</b>