

IZMO MICROSYSTEMS PRIVATE LIMITED

Registered Office: Ashok Arcade, Plot Nos. 51 & 52, EPIP Industrial Area, Whitefield, Bangalore- 560066

CIN: U26101KA2023PTC182295

BALANCE SHEET AS AT MARCH 31, 2025

(Rs. in Lakhs)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	3	469.77	55.22
(b) Right-of-use assets	4	190.05	
(c) Other Intangible assets		-	-
(d) Deferred tax assets	5	-	0.23
(e) Other non-current assets	6	77.77	57.26
Total Non-current assets		737.59	112.70
Current assets			
(a) Inventories	7	21.05	-
(a) Financial assets			
(i) Investments		-	-
(i) Trade receivables	8	60.79	-
(ii) Cash and cash equivalents	9	171.75	1.74
(iii) Other financial assets	10	171.30	105.06
Total Current assets		424.90	106.80
TOTAL ASSETS		1,162.49	219.50
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	11	1.00	1.00
(b) Other equity	12	(644.05)	(34.47)
TOTAL EQUITY		(643.05)	(33.47)
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Lease Liabilities	4	125.16	-
(ii) Other financial liabilities		-	-
(b) Deffered tax liabilities	13	1.46	-
(c) Provisions	14	21.72	-
Total Non current liabilities		148.34	-
Current liabilities			
(a) Financial liabilities			
(i) Lease Liabilities	6	82.63	-
(i) Trade payables	15		
(i) micro and small enterprises, and		3.17	-
(ii) other than micro and small enterprises		157.40	68.41
(b) Provisions	16	4.85	-
(b) Other current liabilities	17	1,409.14	184.56
Total Current liabilities		1,657.19	252.97
TOTAL EQUITY AND LIABILITIES		1,162.48	219.50

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STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2025

(Rs. in Lakhs)

Particulars		Note No.	FY 2024-25		FY 2023-24	
I	Revenue from operations	18		807.43		-
II	Other income	19		5.14		-
III	Total Income (I + II)			812.57		-
IV	Expenses:					
	Purchases of stock in trade	20	299.30			
	Changes in inventories of finished goods, work in progress and Stock-in-Trade	21	(21.05)			
	Employee benefits expense	22		278.24		-
	Finance costs	23		803.54		-
	Depreciation and amortization expense	24		99.60		2.66
	Other expenses	25		103.78		-
	Other expenses			133.71		32.04
	Total expenses			1,418.88		34.70
V	Profit before exceptional items and tax (III-IV)			(606.31)		(34.70)
VI	Exceptional Items			-		-
VII	Profit before tax (V-VI)			(606.31)		(34.70)
VIII	Tax expense:					
	Current tax		-	-	-	-
	MAT Credit		-	-	-	-
	Deferred tax		1.69	1.69	(0.23)	(0.23)
IX	Profit for the year from continuing operations (VII - VIII)			(608.00)		(34.47)
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			(608.00)		(34.47)
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)			(608.00)		(34.47)
XVI	Earning per equity share before exceptional item:	26		(6,079.97)		(344.70)
	Basic & diluted (in ₹)					
	Earning per equity share after exceptional item:	26		(6,079.97)		(344.70)
	Basic & diluted (in ₹)					
	(Paid up value per share)			10.00		10.00
	Significant accounting policies and notes attached form an integral part of the financial statements					