

IZMO EUROPE BVBA
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	1	8.12	6.30
(b) Other Intangible assets	2	373.00	760.74
(c) Other non-current assets	3	-	-
Total Non-current assets		381.12	767.03
Current assets			
(b) Financial assets			
(i) Trade receivables	4	254.71	196.23
(ii) Cash and cash equivalents	5	139.92	221.17
(iii) Other financial assets	6	473.33	194.87
Total Current assets		867.96	612.27
TOTAL ASSETS		1,249.08	1,379.30
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	7	1,114.13	1,114.13
(b) Other equity	8	82.70	189.84
TOTAL EQUITY		1,196.83	1,303.97
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	1.41	-
(b) Other current liabilities	12	50.84	75.33
Total Current liabilities		52.25	75.33
TOTAL EQUITY AND LIABILITIES		1,249.08	1,379.30

IZMO EUROPE BVBA
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. in Lakhs)

	Particulars	Note No.	FY 2024-25	FY 2023-24
I	Revenue from operations	13	674.59	952.93
II	Other income	14	17.45	7.54
III	Total Income (I + II)		692.04	960.47
IV	Expenses:			
	Employee benefits expense	15	246.07	256.39
	Finance costs	16	-	-
	Depreciation and amortization expense	17	390.24	528.06
	Other expenses	18	162.87	156.17
	Total expenses		799.18	940.62
V	Profit before exceptional items and tax (III-IV)		(107.13)	19.85
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		(107.13)	19.85
VIII	Tax expense:			
	Current tax			
	MAT Credit			
IX	Profit for the year from continuing operations (VII - VIII)		(107.13)	19.85
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		(107.13)	19.85
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)		(107.13)	19.85