

**IZMO INC, USA**  
**BALANCE SHEET AS AT MARCH 31, 2025**

(Rs.in Lakhs)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
<b>I. ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, plant and equipment	1	13.07	32.14
(b) Other Intangible assets	2	26,188.94	24,562.58
(c) Financial assets			
(i) Investments	3	431.29	377.21
(d) Other non-current assets	4	20.24	19.71
<b>Total Non-current assets</b>		<b>26,653.54</b>	<b>24,991.64</b>
<b>Current assets</b>			
(a) Financial assets			
(i) Trade receivables	5	7,145.27	3,756.52
(ii) Cash and cash equivalents	6	540.27	457.91
(iii) Other financial assets	7	2,017.87	1,191.21
<b>Total Current assets</b>		<b>9,703.41</b>	<b>5,405.64</b>
<b>TOTAL ASSETS</b>		<b>36,356.94</b>	<b>30,397.28</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	18,887.46	13,533.81
<b>TOTAL EQUITY</b>		<b>34,162.48</b>	<b>28,808.83</b>
<b>II. LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	10	118.91	118.75
<b>Total Non current liabilities</b>		<b>118.91</b>	<b>118.75</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	529.29	114.54
(ii) Other Financial Liabilities	12	273.56	221.01
(b) Other current liabilities	13	1,272.70	1,134.15
<b>Total Current liabilities</b>		<b>2,075.56</b>	<b>1,469.70</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>36,356.95</b>	<b>30,397.28</b>

**IZMO INC, USA**  
**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	14	12,721.11	8,881.36
II	Other income	15	424.89	220.03
III	<b>Total Income (I + II)</b>		<b>13,146.01</b>	<b>9,101.40</b>
IV	<b>Expenses:</b>			
	Employee benefits expense	16	3,501.96	3,406.70
	Finance costs	17	47.03	66.14
	Depreciation and amortization expense	18	981.68	841.99
	Other expenses	19	3,261.70	2,724.82
	<b>Total expenses</b>		<b>7,792.36</b>	<b>7,039.64</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>		<b>5,353.64</b>	<b>2,061.76</b>
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		<b>5,353.64</b>	<b>2,061.76</b>
VIII	Tax expense:			
	Current tax			
	MAT Credit			
	Deferred tax		-	-
IX	Profit for the year from continuing operations (VII - VIII)		<b>5,353.64</b>	<b>2,061.76</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>5,353.64</b>	<b>2,061.76</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>5,353.64</b>	<b>2,061.76</b>