

**IZMO TECHNOLOGIES GmbH**  
**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	-	-
(b) Financial assets			
(i) Investments	2	-	-
<b>Total Non-current assets</b>		-	-
<b>Current assets</b>			
(a) Financial assets			
(i) Trade receivables	3	-	-
(ii) Cash and cash equivalents	4	23.06	-
(iii) Other financial assets	5	1.48	-
<b>Total Current assets</b>		<b>24.54</b>	-
<b>TOTAL ASSETS</b>		<b>24.54</b>	-
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
(a) Share capital	6	23.08	-
(b) Other equity	7	(14.85)	-
<b>TOTAL EQUITY</b>		<b>8.23</b>	-
<b>II. LIABILITIES</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities		-	-
<b>Total Non current liabilities</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	8	11.39	-
(b) Other current liabilities	9	4.92	-
<b>Total Current liabilities</b>		<b>16.31</b>	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>24.54</b>	-

**IZMO TECHNOLOGIES GmbH**  
**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	10	-	-
II	Other income	11	-	-
III	<b>Total Income (I + II)</b>		-	-
IV	<b>Expenses:</b>			
	Employee benefits expense	12	4.79	-
	Finance costs		-	-
	Depreciation and amortization expense		-	-
	Other expenses	13	10.06	-
	<b>Total expenses</b>		<b>14.85</b>	-
V	<b>Profit before exceptional items and tax (III-IV)</b>		<b>(14.85)</b>	-
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		<b>(14.85)</b>	-
VIII	Tax expense:			
	Current tax			-
	MAT Credit			
	Deferred tax		-	
IX	Profit for the year from continuing operations (VII - VIII)		<b>(14.85)</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>(14.85)</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>(14.85)</b>	-