IZMO INC, USA

BALANCE SHEET AS AT MARCH 31, 2026

(Rs.in Lakhs)

	Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I.	**ASSETS**			
	Non-current assets			
	(a) Property, plant and equipment	1	12.44	13.07
	(b) Other Intangible assets	2	27,310.90	26,188.94
	(c) Financial assets			
	(i) Investments	3	725.57	378.43
	(d) Other non-current assets	4	13.65	20.24
	Total Non-current assets		**28,062.56**	**26,600.68**
	Current assets			
	(a) Financial assets			
	(i) Trade receivables	5	8,506.29	7,145.26
	(ii) Cash and cash equivalents	6	134.68	540.27
	(iii) Other financial assets	7	5,374.43	2,070.73
	Total Current assets		**14,015.40**	**9,756.26**
	TOTAL ASSETS		**42,077.96**	**36,356.94**
I.	**EQUITY AND LIABILITIES**			
	Shareholders' funds			
	(a) Share capital	8	15,275.02	15,275.02
	(b) Other equity	9	24,523.29	18,887.46
	TOTAL EQUITY		**39,798.31**	**34,162.48**
II.	**LIABILITIES**			
	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	10	128.08	118.91
	Total Non current liabilities		**128.08**	**118.91**
	Current liabilities			
	(a) Financial liabilities			
	(i) Trade payables			
	(i) micro and small enterprises, and		-	-
	(ii) other than micro and small enterprises	11	331.75	529.29
	(ii) Other Financial Liabilities	12	584.86	273.56
	(b) Other current liabilities	13	1,234.96	1,272.70
	Total Current liabilities		**2,151.57**	**2,075.55**
	TOTAL EQUITY AND LIABILITIES		**42,077.96**	**36,356.94**

IZMO INC, USA

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2026

(Rs.in Lakhs)

	Particulars	Note No.	FY 2025-26	FY 2024-25
I	Revenue from operations	14	15,836.48	12,721.11
II	Other income	15	1,297.91	424.89
III	**Total Income (I + II)**		**17,134.40**	**13,146.01**
IV	**Expenses:**			
	Employee benefits expense	16	2,886.02	3,501.96
	Finance costs	17	49.99	47.03
	Depreciation and amortization expense	18	1,050.84	981.68
	Other expenses	19	7,511.71	3,261.70
	Total expenses		**11,498.56**	**7,792.36**
V	**Profit before exceptional items and tax (III-IV)**		**5,635.83**	**5,353.64**
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		**5,635.83**	**5,353.64**
VIII	Tax expense:			
	Current tax			
	MAT Credit			
	Deferred tax		-	-
IX	Profit for the year from continuing opertaions (VII - VIII)		**5,635.83**	**5,353.64**
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		**5,635.83**	**5,353.64**
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)		**5,635.83**	**5,353.64**