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 31ST, 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	3	481.06	469.77
	(b) Capital work-in-progress	3	487.64	-
	(c) Right-of-use assets	4	105.59	190.05
	(d) Other non-current assets	6	84.64	77.77
	Total Non-current assets		**1,158.93**	**737.59**
	Current assets			
	(a) Inventories	7	29.59	21.05
	(b) Financial assets			
	(i) Trade receivables	8	734.16	60.79
	(ii) Cash and cash equivalents	9	7.13	171.75
	(iii) Other financial assets	10	437.83	171.30
	Total Current assets		**1,208.71**	**424.90**
	TOTAL ASSETS		**2,367.64**	**1,162.48**
I.	**EQUITY AND LIABILITIES**			
	Shareholders' funds			
	(a) Share capital	11	1.00	1.00
	(b) Other equity	12	(837.17)	(644.05)
	TOTAL EQUITY		**(836.17)**	**(643.05)**
II.	**LIABILITIES**			
	Non-current liabilities			
	(a) Financial liabilities			
	(i) Lease Liabilities	4	27.27	125.16
	(b) Deffered tax liabilities	5	7.72	1.46
	(c) Provisions	13	44.09	21.72
	Total Non current liabilities		**79.08**	**148.34**
	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	14	2,688.19	1,264.50
	(ii) Lease Liabilities	4	97.89	82.63
	(iii) Trade payables	15		
	(i) micro and small enterprises, and		153.33	115.69
	(ii) other than micro and small enterprises		48.78	44.88
	(b) Provisions	16	11.36	4.85
	(c) Other current liabilities	17	125.18	144.64
	Total Current liabilities		**3,124.73**	**1,657.19**
	TOTAL EQUITY AND LIABILITIES		**2,367.64**	**1,162.48**

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STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st MARCH 2026

(Rs. in Lakhs)

	Particulars	Note No.	FY 2025-26		FY 2024-25	
I	Revenue from operations	18		1,852.15		807.43
II	Other income	19		5.85		5.14
III	**Total Income (I + II)**			**1,857.99**		**812.57**
IV	**Expenses:**					
	Purchases of stock in trade	20	570.12		299.30	
	Changes in inventories of finished goods, work in progress and Stock-in-Trade	21	(8.54)		(21.05)	
				561.58		278.24
	Employee benefits expense	22		620.47		803.54
	Finance costs	23		177.82		99.60
	Depreciation and amortization expense	24		121.12		103.78
	Other expenses	25		692.06		133.71
	Total expenses			**2,173.06**		**1,418.88**
V	**Profit before exceptional items and tax (III-IV)**			**(315.06)**		**(606.31)**
VI	Exceptional Items			-		-
VII	Profit before tax (V-VI)			**(315.06)**		**(606.31)**
VIII	Tax expense:					
	Current tax		-	-	-	
	MAT Credit		-	-		
	Deferred tax		6.26	**6.26**	1.69	**1.69**
IX	Profit for the year from continuing opertaions (VII - VIII)			**(321.33)**		**(608.00)**
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			**(321.33)**		**(608.00)**
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)			**(321.33)**		**(608.00)**
XVI	Earning per equity share before exceptional item: Basic & diluted (in ₹)	26		**(3,213.28)**		**(6,079.97)**
	Earning per equity share after exceptional item: Basic & diluted (in ₹)	26		**(3,213.28)**		**(6,079.97)**
	(Paid up value per share)			10.00		10.00