

IZMO INC, USA
BALANCE SHEET AS AT MARCH 31, 2023

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	1	1,426,871	2,441,414
(b) Other Intangible assets	2	2,304,627,195	2,141,394,138
(c) Financial assets			
(i) Investments	3	37,721,008	37,721,008
(d) Other non-current assets	4	1,944,174	1,419,011
Total Non-current assets		2,345,719,248	2,182,975,571
Current assets			
(a) Financial assets			
(i) Trade receivables	5	308,775,201	378,456,491
(ii) Cash and cash equivalents	6	49,295,903	45,337,885
(iii) Other financial assets	7	159,148,570	96,122,061
Total Current assets		517,219,674	519,916,437
TOTAL ASSETS		2,862,938,922	2,702,892,008
II. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	8	1,527,501,830	1,527,501,830
(b) Other equity	9	1,147,205,604	969,647,172
TOTAL EQUITY		2,674,707,434	2,497,149,002
LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	10	12,052,649	11,025,000
Total Non current liabilities		12,052,649	11,025,000
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and		-	-
(ii) other than micro and small enterprises	11	5,579,453	5,900,210
(ii) Other Financial Liabilities	12	28,974,146	-
(b) Other current liabilities	13	141,625,240	188,817,796
Total Current liabilities		176,178,839	194,718,006
TOTAL EQUITY AND LIABILITIES		2,862,938,922	2,702,892,008

For IZMO Limited

Joanma
Company Secretary & Compliance Officer



IZMO INC, USA
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

	Particulars	Note No.	FY 2022-23	FY 2021-22
I	Revenue from operations	14	740,031,325	603,295,711
II	Other income	15	40,172,288	52,083,788
III	Total Income (I + II)		780,203,613	655,379,498
IV	Expenses:			
	Employee benefits expense	16	279,810,938	192,320,867
	Finance costs	17	1,913,829	876,377
	Depreciation and amortization expense	18	51,439,401	51,962,829
	Other expenses	19	269,481,013	259,933,246
	Total expenses		602,645,181	505,093,320
V	Profit before exceptional items and tax (III-IV)		177,558,431	150,286,179
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		177,558,431	150,286,179
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit		-	-
	Deferred tax		-	-
IX	Profit for the year from continuing operations (VII - VIII)		177,558,431	150,286,179
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		177,558,431	150,286,179
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)		177,558,431	150,286,179

For IZMO Limited

Soamya
 Company Secretary & Compliance Officer



FROG DATA, LLC
BALANCE SHEET AS AT MARCH 31, 2023

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	1	319,422	448,989
(b) Other Intangible assets	2	20,919,428	23,396,053
(c) Other non-current assets	3	926,059	853,862
Total Non-current assets		22,164,909	24,698,904
Current assets			
(a) Financial assets			
(i) Trade receivables	4	38,409,108	18,824,684
(ii) Cash and cash equivalents	5	17,202,443	12,037,234
(iii) Other financial assets	6	2,032,972	1,453,581
Total Current assets		57,644,523	32,315,499
TOTAL ASSETS		79,809,432	57,014,403
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	7	6,504,410	6,504,410
(b) Other equity	8	(133,984,961)	(152,790,621)
TOTAL EQUITY		(127,480,551)	(146,286,211)
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
(b) Provisions		-	-
Total Non current liabilities		-	-
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and		-	-
(ii) other than micro and small enterprises	9	139,564,873	148,954,593
(b) Other current liabilities	10	67,725,111	54,346,021
Total Current liabilities		207,289,984	203,300,614
TOTAL EQUITY AND LIABILITIES		79,809,432	57,014,403

For IZMO Limited
Soamya
Company Secretary & Compliance Officer



Frog Data, LLC
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

	Particulars	Note No.	FY 2022-23	FY 2021-22
I	Revenue from operations	11	321,940,723	197,322,494
II	Other income	12	-	-
III	Total Income (I + II)		321,940,723	197,322,494
IV	Expenses:			
	Employee benefits expense		-	-
	Finance costs		-	-
	Depreciation and amortization expense		2,606,191	747,822
	Other expenses	13	300,528,872	190,590,691
	Total expenses		303,135,063	191,338,513
V	Profit before exceptional items and tax (III-IV)		18,805,660	5,983,981
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		18,805,660	5,983,981
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit		-	-
	Deferred tax		-	-
IX	Profit for the year from continuing operations (VII - VIII)		18,805,660	5,983,981
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		18,805,660	5,983,981
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)		18,805,660	5,983,981

For IZMO Limited

Company Secretary & Compliance Officer



GROUPE IZMO
BALANCE SHEET AS AT MARCH 31, 2023

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	1	7,98,830	7,98,830
(b) Financial assets			
(i) Investments	2	31,95,320	31,95,320
Total Non-current assets		39,94,150	39,94,150
Current assets			
(a) Financial assets			
(i) Trade receivables	3	-	-
(ii) Cash and cash equivalents	4	18,37,269	23,40,586
(iii) Other financial assets	5	-	-
Total Current assets		18,37,269	23,40,586
TOTAL ASSETS		58,31,419	63,34,736
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	6	86,80,881	86,80,881
(b) Other equity	7	(32,65,240)	(27,57,254)
TOTAL EQUITY		54,15,641	59,23,627
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities		-	-
Total Non current liabilities		-	-
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and		-	-
(ii) other than micro and small enterprises	8	75,270	-
(b) Other current liabilities	9	3,40,508	4,11,109
Total Current liabilities		4,15,779	4,11,109
TOTAL EQUITY AND LIABILITIES		58,31,419	63,34,736

For IZMO Limited

[Signature]
Company Secretary & Compliance Officer



GROUPE IZMO
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

	Particulars	Note No.	FY 2022-23	FY 2021-22
I	Revenue from operations	10	-	-
II	Other income	11	72,221	2,30,203
III	Total Income (I + II)		72,221	2,30,203
IV	Expenses:			
	Employee benefits expense		-	-
	Finance costs		-	-
	Depreciation and amortization expense		-	-
	Other expenses	12	5,80,169	5,47,668
	Total expenses		5,80,169	5,47,668
V	Profit before exceptional items and tax (III-IV)		(5,07,948)	(3,17,465)
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		(5,07,948)	(3,17,465)
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit		-	-
	Deferred tax		-	-
IX	Profit for the year from continuing operations (VII - VIII)		(5,07,948)	(3,17,465)
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		(5,07,948)	(3,17,465)
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)		(5,07,948)	(3,17,465)

For IZMO Limited.

Company Secretary & Compliance Officer



IZMO EUROPE BVBA
BALANCE SHEET AS AT MARCH 31, 2023

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	1	6,71,689	3,05,508
(b) Other Intangible assets	2	8,48,54,704	5,66,00,080
(c) Other non-current assets	3	8,51,758	8,04,707
Total Non-current assets		8,63,78,151	5,77,10,295
Current assets			
(b) Financial assets			
(i) Trade receivables	4	22,11,127	1,07,75,948
(ii) Cash and cash equivalents	5	1,29,39,749	1,41,68,894
(iii) Other financial assets	6	3,21,93,055	5,97,19,418
Total Current assets		4,73,43,930	8,46,64,260
TOTAL ASSETS		13,37,22,081	14,23,74,555
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	7	11,14,13,004	11,14,13,004
(b) Other equity	8	1,69,98,896	93,98,167
TOTAL EQUITY		12,84,11,900	12,08,11,171
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	9	-	-
Total Non current liabilities			
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and			
(ii) other than micro and small enterprises	10	4,95,491	17,883
(ii) Other Financial Liabilities	11	-	1,71,03,944
(b) Other current liabilities	12	48,14,690	44,41,557
Total Current liabilities		53,10,181	2,15,63,384
TOTAL EQUITY AND LIABILITIES		13,37,22,081	14,23,74,555

For IZMO Limited
Joanjas
Company Secretary & Compliance Officer



IZMO EUROPE BVBA
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

	Particulars	Note No.	FY 2022-23	FY 2021-22
I	Revenue from operations	13	9,64,37,592	11,54,74,257
II	Other income	14	64,40,631	11,81,865
III	Total Income (I + II)		10,28,78,223	11,66,56,122
IV	Expenses:			
	Employee benefits expense	15	2,13,02,900	1,96,42,959
	Finance costs	16	1,39,699	4,94,960
	Depreciation and amortization expense	17	4,79,31,258	6,06,42,386
	Other expenses	18	2,59,03,637	3,33,32,090
	Total expenses		9,52,77,494	11,41,12,395
V	Profit before exceptional items and tax (III-IV)		76,00,729	25,43,727
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		76,00,729	25,43,727
VIII	Tax expense:			
	Current tax			
	MAT Credit			
	Deferred tax		-	-
IX	Profit for the year from continuing operations (VII - VIII)		76,00,729	25,43,727
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		76,00,729	25,43,727
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)		76,00,729	25,43,727

For IZMO Limited

Sanjay
 Company Secretary & Compliance Officer



IZMO FRANCE SARL
BALANCE SHEET AS AT MARCH 31ST, 2023

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	1	16,30,200	17,01,699
(e) Financial assets			
(i) Investments	2	8,25,800	-
(f) Other non-current assets	3	25,37,575	20,45,988
Total Non-current assets		49,93,575	37,47,687
Current assets			
(a) Financial assets			
(i) Trade receivables	4	5,22,37,201	7,69,06,740
(ii) Cash and cash equivalents	5	34,95,735	2,35,62,464
(iii) Other financial assets	6	4,14,63,557	49,51,992
Total Current assets		9,71,96,492	10,54,21,196
TOTAL ASSETS		10,21,90,067	10,91,68,883
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	7	31,95,320	31,95,320
(b) Other equity	8	(17,29,932)	(38,36,827)
TOTAL EQUITY		14,65,388	(6,41,507)
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	9	3,58,24,465	4,47,39,316
Total Non current liabilities		3,58,24,465	4,47,39,316
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and		-	-
(ii) other than micro and small enterprises	10	41,59,617	96,98,126
(ii) Other Financial Liabilities	11	1,17,63,534	1,12,25,684
(b) Provisions	12	92,39,434	80,24,537
(c) Other current liabilities	13	3,89,55,962	3,52,72,148
(d) Current Tax Liabilities (Net)	14	7,81,668	8,50,579
Total Current liabilities		6,49,00,215	6,50,71,074
TOTAL EQUITY AND LIABILITIES		10,21,90,067	10,91,68,883

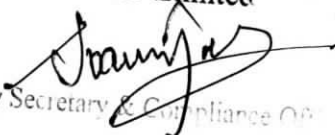
For IZMO Limited
[Signature]
Company Secretary & Finance Officer



IZMO FRANCE SARL
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

	Particulars	Note No.	FY 2022-23	FY 2021-22
I	Revenue from operations	15	25,10,16,467	24,23,53,293
II	Other income	16	23,04,856	4,319
III	Total Income (I + II)		25,33,21,323	24,23,57,612
IV	Expenses:			
	Employee benefits expense	17	12,77,26,308	11,94,47,357
	Finance costs		4,53,954	-
	Depreciation and amortization expense	18	5,02,658	4,99,362
	Other expenses	19	12,10,07,007	11,86,91,621
	Total expenses		24,96,89,927	23,86,38,339
V	Profit before exceptional items and tax (III-IV)		36,31,396	37,19,273
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		36,31,396	37,19,273
VIII	Tax expense:			
	Current tax	15,24,501		8,67,860
	MAT Credit	-		-
	Deferred tax	-	15,24,501	-
IX	Profit for the year from continuing operations (VII - VIII)		21,06,895	28,51,413
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		21,06,895	28,51,413
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)		21,06,895	28,51,413

For IZMO Limited

 Company Secretary & Compliance Officer



Midrange Software (S) Pte.Ltd
BALANCE SHEET AS AT MARCH 31, 2023

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I. ASSETS			
Non-current assets			
(a) Financial assets			
(i) Investments	1	7,05,64,619	7,05,64,619
(b) Other non-current assets	2	31,85,469	28,91,534
Total Non-current assets		7,37,50,088	7,34,56,153
Current assets			
(a) Financial assets			
(i) Trade receivables	3	5,14,635	4,67,148
(ii) Cash and cash equivalents	4	5,74,325	5,25,583
(iii) Other financial assets	5	6,58,43,514	5,75,83,823
Total Current assets		6,69,32,474	5,85,76,554
TOTAL ASSETS		14,06,82,562	13,20,32,707
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	6	5,51,23,998	5,51,23,998
(b) Other equity	7	(4,83,01,609)	(4,18,84,876)
TOTAL EQUITY		68,22,389	1,32,39,122
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
Total Non current liabilities		-	-
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and		-	-
(ii) other than micro and small enterprises	8	1,42,094	75,457
(c) Other current liabilities	9	13,37,18,079	11,87,18,128
(d) Current Tax Liabilities (Net)		-	-
Total Current liabilities		13,38,60,173	11,87,93,585
TOTAL EQUITY AND LIABILITIES		14,06,82,562	13,20,32,707

For IZMO Limited

Company Secretary & Compliance Officer



Midrange Software (S) Pte.Ltd
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

	Particulars	Note No.	FY 2022-23	FY 2021-22
I	Revenue from operations	10	-	-
II	Other income	11	-	-
III	Total Income (I + II)		-	-
IV	Expenses:			
	Purchases of stock in trade		-	-
	Changes in inventories of finished goods, work in progress and Stock-in-Trade		-	-
	Employee benefits expense		-	-
	Finance costs		-	-
	Depreciation and amortization expense		-	-
	Other expenses	12	64,16,733	19,80,417
	Total expenses		64,16,733	19,80,417
V	Profit before exceptional items and tax (III-IV)		(64,16,733)	(19,80,417)
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		(64,16,733)	(19,80,417)
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit		-	-
	Deferred tax		-	-
IX	Profit for the year from continuing operations (VII - VIII)		(64,16,733)	(19,80,417)
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		(64,16,733)	(19,80,417)
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)		(64,16,733)	(19,80,417)

For IZMO Limited

Company Secretary & Compliance Officer



IZMO CONSULTING
BALANCE SHEET AS AT MARCH 31, 2023

(Amount in Rs.)

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	1	-	-
(b) Capital work-in-progress	2	-	-
Total Non-current assets		-	-
Current assets			
(a) Financial assets			
(i) Trade receivables	3	6,12,932	-
(ii) Cash and cash equivalents	4	2,48,465	-
(iii) Other financial assets	5	3,87,216	-
(c) Advance Income Tax asset			
Total Current assets		12,48,613	-
TOTAL ASSETS		12,48,613	-
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital	6	8,25,800	-
(b) Other equity	7	(7,04,688)	-
TOTAL EQUITY		1,21,112	-
II. LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings		-	-
(ii) Other financial liabilities		-	-
Total Non current liabilities		-	-
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(i) micro and small enterprises, and	8	-	-
(ii) other than micro and small enterprises	8	3,06,466	-
(b) Other current liabilities	9	8,21,035	-
Total Current liabilities		11,27,501	-
TOTAL EQUITY AND LIABILITIES		12,48,613	-

For IZMO Limited


Company Secretary & Compliance Officer



IZMO CONSULTING
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rs.)

	Particulars	Note No.	FY 2022-23	FY 2021-22
I	Revenue from operations	10	5,61,125	-
II	Other income	11	19,620	-
III	Total Income (I + II)		5,80,745	-
IV	Expenses:			
	Employee benefits expense		-	-
	Finance costs		-	-
	Depreciation and amortization expense		-	-
	Other expenses	12	12,85,433	-
	Total expenses		12,85,433	-
V	Profit before exceptional items and tax (III-IV)		(7,04,688)	-
VI	Exceptional Items		-	-
VII	Profit before tax (V-VI)		(7,04,688)	-
VIII	Tax expense:			
	Current tax		-	-
	MAT Credit		-	-
	Deferred tax		-	-
IX	Profit for the year from continuing operations (VII - VIII)		(7,04,688)	-
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		(7,04,688)	-
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)		(7,04,688)	-

For IZMO Limited

Company Secretary & Compliance Officer

