

LAXMI ITALY SRL
Standalone Balance Sheet as at December 31, 2024
(All figures are in rupees in million unless otherwise stated)

Particulars	Note No.	December 31, 2024	March 31, 2024
ASSETS			
(1) Non-Current Assets			
Other Non current assets	1	0.15	0.15
		0.15	0.15
(2) Current Assets			
Cash and cash equivalents	2	0.04	0.03
Other current assets	3	0.47	0.48
Trade Receivable	4	0.45	-
		0.96	0.51
Total Assets		1.11	0.66
EQUITY & LIABILITIES			
Equity			
Equity Share capital	5	7.81	6.41
Other Equity	6	(5.93)	(4.70)
		1.87	1.71
Liabilities			
(1) Non-current liabilities			
Deferred tax liabilities (net)	7	(1.21)	(1.21)
(2) Current liabilities			
Other current liabilities	9	-	-
Trade Payable	10	0.44	0.16
		0.44	0.16
Total Equity and Liabilities		1.11	0.66



LAXMI ITALY SRL
Standalone Statement of Profit & Loss for period ended December 31, 2024
(All figures are in rupees in million unless otherwise stated)

Particulars	Note No.	April - December 2024	April - March 2024
I) INCOME:			
Revenue from operations (gross)	10	0.85	0.66
Other income		-	-
Total Income (I)		0.85	0.66
II) EXPENSES:			
Purchase of traded goods		-	-
Employee benefits expense	11.	-	-
Finance cost	12	-	-
Other expenses	13	0.67	0.88
Total expenses (II)		0.67	0.88
Profit before tax (I-II)		0.18	(0.21)
Tax expense	14	-	-
1. Current tax		-	-
2. MAT Credit		-	-
3. Deferred tax liability / (asset)		-	-
Profit / (Loss) for the period from continuing operations		0.18	(0.21)

LAXMI ITALY SRL
Statement of Changes in Equity
(All figures are in rupees in million unless otherwise stated)

A Equity

Particulars	As at December 31, 2024		As at March 31, 2024	
	Number of Shares	Rs.	Number of Shares	Rs.
Equity shares of Euro 80,000, subscribed and fully paid				
Balance at the beginning of the reporting period	80,000	7.19	80,000	6.57
Changes in equity share capital during the year - issued during the reporting period				
FCTR		0.62		(0.16)
Share Application Money, pending allotment				-
Balance at the end of the reporting period	80,000	7.81	80,000	6.41

B Other Equity

(a) Retained Earnings

Particulars	Amt.
Balance as at April 1, 2021	
Profit / (Loss) for the period	(3.69)
Foreign Translation Reserve	0.01
Balance as at 31 March, 2022	(3.68)
Profit / (Loss) for the period	(1.30)
Foreign Translation Reserve	0.01
Balance as at 31 March, 2023	(4.97)
Profit / (Loss) for the period	(0.21)
Foreign Translation Reserve	0.48
Balance as at 31 March, 2024	(4.70)
Profit / (Loss) for the period	0.18
Foreign Translation Reserve	-1.41

Laxmi Italy SRL

(All figures are in rupees in million unless otherwise stated)

Notes to Standalone financial statements as at and for the period ended December 31, 2024

	As at 31-Dec-24	As at 31-Mar-24
1 Non-Current Assets		
Other Non current assets		
Unamortised Preliminary Expenses	0.15	0.15
Total	0.15	0.15
2 Cash and Bank Balances		
A Cash and cash equivalents		
i) Balances with banks deposits	0.04	0.03
Total	0.04	0.03
3 Other Current Assets		
Other Current assets	0.47	0.48
Total	0.47	0.48
4 Financial Assets - Trade Receivables		
Trade Receivables	0.45	-
Total	0.45	-
	As at 31-Dec-24	As at 31-Mar-24
5 Equity Share capital		
Authorised, Issued and subscribed and paid-up shares :		
10,000 Euro Share Capital	7.19	6.57
Share Application Money, pending allotment	-	-
Total share capital	7.19	6.57
	As at 31-Dec-24	As at 31-Mar-24
6 Other Equity		
Retained Earnings	(4.70)	(4.97)
	(4.70)	(4.97)
	As at 31-Dec-24	As at 31-Mar-24
7 Deferred tax liability		
Deferred tax liability (net)	(1.21)	(1.21)
	(1.21)	(1.21)
8 Financial Liability		
Short Term Borrowings	-	-
	-	-
	As at 31-Dec-24	As at 31-Mar-24
9 Other current liabilities		
Others payable	-	-
	-	-
	As at 31-Dec-24	As at 31-Mar-24
10 Trade Payable		
Trade Payable	0.44	0.16
	0.44	0.16

	Period ended 31-Dec-24	Period ended 31-Mar-24
10 Revenue from operations		
i) Other Operating Income	0.85	0.66
	0.85	0.66
11 Employee Benefit Expenses		
i) Salaries, wages and bonus	-	-
ii) Contribution to employees gratuity, leave encashment	-	-
iii) Staff welfare	-	-
	-	-
12 Finance Cost		
i) Interest Expenses	-	-
	-	-
13 Other expenses		
i) Professional Charges	0.64	0.79
ii) Bank Charges	0.02	0.03
iii) Other Expenses	0.02	0.06
iii) Rates & Taxes	-	-
	0.67	0.88
14 Tax expenses		
i) Current tax	-	-
ii) Deferred tax	-	-
iii) Income tax (excess)/ short provision of previous year	-	-
	-	-

