

LAXMI ITALY SRL
Standalone Balance Sheet as at March 31, 2026
(All figures are in rupees in million unless otherwise stated)

Particulars	Note No.	Year 2025-26	Year 2024-25
ASSETS			
(1) Non-Current Assets			
Other Non current assets	1	0.13	0.14
		0.13	0.14
(2) Current Assets			
Cash and cash equivalents	2	0.02	0.04
Other Financial assets	3	0.49	0.46
Trade Receivable	4	0.28	0.24
		0.79	0.74
Total Assets		0.93	0.88
EQUITY & LIABILITIES			
Equity			
Equity Share capital	5	7.64	7.64
Other Equity	6	(5.79)	(5.47)
		1.85	2.18
Liabilities			
(1) Non-current liabilities			
Deferred tax liabilities (net)	7	(1.47)	(1.76)
		(1.47)	(1.76)
(2) Current liabilities			
Trade Payable	8	0.56	0.47
		0.56	0.47
Total Equity and Liabilities		0.93	0.88



LAXMI ITALY SRL
Standalone Statement of Profit & Loss for period ended March 31, 2026
(All figures are in rupees in million unless otherwise stated)

Particulars	Note No.	Year	
		2025-26	2024-25
I) INCOME:			
Revenue from operations (gross)	9	-	0.87
Total Income (I)		-	0.87
II) EXPENSES:			
Other expenses	10	0.11	0.96
Total expenses (II)		0.11	0.96
Profit before tax (I-II)		(0.11)	(0.09)
Tax expense		-	-
1. Current tax		-	-
2. MAT Credit		-	-
3. Deferred tax liability / (asset)		-	-
Profit / (Loss) for the period from continuing operations		(0.11)	(0.09)



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

A Equity

Particulars	As at March 31, 2026		As at March 31, 2025	
	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	7.39	80,000	7.19
Changes in equity share capital during the year - issued during the reporting period				
FCTR		0.24		0.45
Share Application Money, pending allotment				-
Balance at the end of the reporting period	80,000	7.64	80,000	7.64

B Other Equity

(a) Retained Earnings

Particulars	Rs.
Balance as at 31 March, 2024	(4.97)
Profit / (Loss) for the period	(0.09)
Foreign Translation Reserve	-0.41
Balance as at 31 March, 2025	(5.47)
Profit / (Loss) for the period	-0.11
Foreign Translation Reserve	-0.21
Balance as at 31 March, 2026	(5.79)



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 March 31, 2026

1 Non-Current Assets		As at	As at	
		March 31, 2026	March 31, 2025	
Other non-current assets				
Unamortised Preliminary Expenses		0.13	0.14	
Total		0.13	0.14	
2 Cash and Bank Balances		As at	As at	
		March 31, 2026	March 31, 2025	
A Cash and cash equivalents				
i) Balances with banks deposits		0.02	0.04	
Total		0.02	0.04	
3 Other Financial Assets		As at	As at	
		March 31, 2026	March 31, 2025	
Other Current assets		0.49	0.46	
Total		0.49	0.46	
4 Financial Assets - Trade Receivables		As at	As at	
		March 31, 2026	March 31, 2025	
Trade Receivables		0.28	-	
Total		0.28	-	
4(a) Trade Receivable Ageing Schedule				
(i) As at March 31, 2026				
	Outstanding for following periods from due date of payment	Undisputed		Total
		Considered Good	Considered doubtful	
	Unbilled	-	-	-
	Not Due	0.28	-	0.28
	Less than 6 months	-	-	-
	6 months - 1 year	-	-	-
	1-2 years	-	-	-
	2-3 years	-	-	-
	More than 3 years	-	-	-
	Total	0.28	-	0.28
	Less : Allowance for Expected Credit Loss			-
	Total			0.28
5 Equity Share capital		As at	As at	
		March 31, 2026	March 31, 2025	
Authorised, Issued and subscribed and paid-up shares :				
10,000 Euro Share Capital		7.39	7.19	
Share Application Money, pending allotment		-	-	
Total share capital		7.39	7.19	
6 Other Equity		As at	As at	
		March 31, 2026	March 31, 2025	
Retained Earnings		(5.47)	(4.97)	
Total		(5.47)	(4.97)	
7 Deferred tax liability		As at	As at	
		March 31, 2026	March 31, 2025	
Deferred tax liability (net)		(1.47)	(1.25)	
Total		(1.47)	(1.25)	

8 Trade Payable	As at	
	March 31, 2026	March 31, 2025
Trade Payable	0.56	0.47
Total	0.56	0.47

8(A) Trade Payable Ageing Schedule

(i) As at March 31, 2026

Outstanding for following periods from due date of payment	MSME		Others		Total
	Undisputed	Disputed	Undisputed	Disputed	
Unbilled	-	-	-	-	-
Not Due	-	-	-	-	-
Less than 1 year	-	-	0.56	-	0.56
1-2 years	-	-	-	-	-
2-3 years	-	-	-	-	-
More than 3 years	-	-	-	-	-
Total	-	-	0.56	-	0.56

9 Revenue from operations

i) Other Operating Income

FY 25-26	FY 24-25
-	0.87
-	0.87

10 Other expenses

- i) Professional Charges
- ii) Bank Charges
- iii) Other Expenses
- iii) Rates & Taxes

FY 25-26	FY 24-25
-	0.86
0.03	0.03
0.07	0.07
-	-
0.11	0.96

