CP ITALY S.R.L

STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

Particulars	Note No.	31-Mar-26	31-Mar-25
		Amt in EURO	
I. ASSETS			
1. Non-Current Assets			
(a) Property, Plant and Equipment	2	12,88,876.28	12,95,096.25
(b) Capital Work-in-Progress	3	-	-
(c) Goodwill		-	-
(d) Other Intangible Assets	4	5,56,691.31	7,47,220.55
		18,45,567.59	**20,42,316.80**
2. Current Assets			
(a) Inventories	5	26,61,456.35	16,39,271.28
(b) Financial Assets			
(ii) Trade Receivables	6	31,251.94	2,062.82
(iii) Cash and Cash Equivalents	7	1,85,577.50	29,017.84
(iv) Bank Balances other than Cash And Cash Equivalents		-	-
(vi) Other Current Financial Assets	8	20,690.46	36,167.46
(c) Current Tax Assets (Net)		-	-
(d) Other Current Assets	9	3,75,510.21	5,74,917.62
		32,74,486.46	**22,81,437.02**
TOTAL ASSETS		**51,20,054.05**	**43,23,753.82**
II. EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	10	10,000.00	10,000.00
(b) Other Equity	11	(43,55,150.83)	(19,00,692.50)
		(43,45,150.83)	**(18,90,692.50)**
LIABILITIES			
1 Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	63,49,198.78	49,39,145.01
2. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables	13	7,38,466.51	4,59,471.36
(iii) Other Financial Liabilities	14	1,57,050.32	1,26,390.57
(b) Other Current Liabilites	15	21,39,503.45	6,53,925.23
(c) Provisions	16	80,985.82	35,514.35
(d) Current Tax Liabilities (Net)		-	
		94,65,204.88	62,14,446.52
TOTAL EQUITY AND LIABILITIES		**51,20,054.05**	**43,23,754.02**

Notes to the Standalone Financial Statements

Christian Burattini
Director

Place:
Date: 13th May 2026

Shiva Kabra
Director

Place:
Date: 13th May 2026

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE NINE MONTHS ENDED MARCH 31, 2026

Particulars	Note No.	Apr 24 to Mar 26	Apr 24 to Mar 25
I. Revenue from Operations	17	15,46,338.44	11,98,591.12
II. Other Income	18	21,344.76	73,921.90
III.Total Income (I + II)		**15,67,683.20**	**12,72,513.02**
IV. EXPENSES			
Cost of Material Consumed	19	9,29,971.51	6,95,842.91
Purchase of Stock-in-Trade		-	-
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	20	-	-
Manufacturing & Operating Costs		-	-
Employee Benefits Expense	21	11,83,858.63	8,46,933.03
Finance Costs	22	3,16,245.66	1,83,968.89
Depreciation and Amortization Expense	23	2,57,744.80	2,25,056.24
Other Expenses	24	13,34,320.93	11,96,219.91
Total Expenses (IV)		**40,22,141.53**	**31,48,020.98**
V. Profit before Exceptional Items & Tax(III-IV)		(24,54,458.33)	(18,75,507.96)
VI. Exceptional Items		-	
VII. Profit/Loss Before Tax (V - VI)		**(24,54,458.33)**	**(18,75,507.96)**
VIII.Tax Expense :			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
(3) Tax Adjustments for Earlier years		-	-
Total Tax Expenses (VIII)		**-**	**-**
IX. Profit for the year from continuing operations (VII-VIII)		**(24,54,458.33)**	**(18,75,507.96)**

Notes to the Standalone Financial Statements 2 to 39
The accompanying notes are an integral part of these Standalone Financial Statements.

As per our Report of even date attached

Christian Burattini
Director
Place:
Date: 13th May 2026

Shiva Kabra
Director
Place:
Date: 13th May 2026