

COMPAGNIA DEI CARAIBI S.p.A. SB

CHANGES TO THE 2026 CORPORATE EVENTS CALENDAR

**CALL OF THE EXTRAORDINARY SHAREHOLDERS' MEETING
FOR THE ADOPTION OF THE MEASURES PURSUANT TO ARTICLE 2446 OF THE
ITALIAN CIVIL CODE**

**APPROVAL OF THE COMPANY'S FINANCIAL AND EQUITY SITUATION
AS OF DECEMBER 31, 2025**

Turin (Italy), 15 May 2026 – **Compagnia dei Caraibi S.p.A.** (ticker TIME) (“**Compagnia dei Caraibi**” or the “**Company**”) - a leading company in the import, development, brand building, and distribution of premium and over-premium spirits, wines and soft drinks from around the world, as well as Italian craft beers – announces, pursuant to Article 17 of the Euronext Growth Milan Issuers’ Regulation, that the Board of Directors, which met today, approved certain changes to the 2026 corporate events calendar.

The changes are necessary in order to allow the proper completion of the activities related to the call of the Extraordinary Shareholders’ Meeting for the adoption of the measures pursuant to Article 2446 of the Italian Civil Code.

The amendment concerns the following dates:

- **June 3, 2026**
Extraordinary Shareholders’ Meeting on first call for the adoption of the measures pursuant to Article 2446 of the Italian Civil Code.
- **June 4, 2026**
Extraordinary Shareholders’ Meeting on second call for the adoption of the measures pursuant to Article 2446 of the Italian Civil Code.
- **June 5, 2026**
Meeting of the Board of Directors for the approval of the draft financial statements for the year ended December 31, 2025 and approval of the consolidated financial statements as of December 31, 2025.
- **June 29, 2026**
Shareholders’ Meeting on first call for the approval of the financial statements for the year ended December 31, 2025 and presentation of the consolidated financial statements as of December 31, 2025.
- **June 30, 2026**
Shareholders’ Meeting on second call for the approval of the financial statements for the year ended December 31, 2025 and presentation of the consolidated financial statements as of December 31, 2025.

The Company informs that the other dates remain unchanged.

The updated financial calendar is available on the Company's website www.compagnideicaraibi.com, under the "Investor Relations/Corporate Events" section.

Call of the Extraordinary Shareholders' Meeting for the adoption of the measures pursuant to Article 2446 of the Italian Civil Code and approval of the Company's financial and equity situation as of December 31, 2025

Based on the Company's financial and equity situation as of December 31, 2025 approved today, the Board of Directors acknowledged that, as of December 31, 2025, the Company recorded a loss for the year amounting to Euro 4,304,812, resulting in the erosion of more than one third of the subscribed and paid-in share capital, with the consequent obligation to adopt the measures provided for under Article 2446 of the Italian Civil Code.

Therefore, in compliance with applicable regulations, the Board of Directors resolved to convene the Extraordinary Shareholders' Meeting for the adoption of the measures pursuant to Article 2446 of the Italian Civil Code on June 3, 2026, on first call, and, if necessary, on June 4, 2026, on second call, at the time and venue to be indicated in the relevant notice of call, which will be published in accordance with applicable laws and regulations.

In light of the foregoing, the Board of Directors approved the Company's financial situation as of December 31, 2025, which has not been audited and which shows that:

- cumulative losses as of December 31, 2025 amount to Euro 4,304,812;
- reserves as of December 31, 2025 amount to Euro 104,205;
- share capital as of December 31, 2025 amounts to Euro 5,000,000;
- shareholders' equity as of December 31, 2025 amounts to Euro 799,393.

As required by Article 2446 of the Italian Civil Code, the report on the Company's financial and equity situation, together with the observations of the Board of Statutory Auditors and the required documentation, as well as the explanatory report of the directors on the item on the agenda, will be made available to the public and published on the Company's website within the terms provided for by applicable regulations.

Documentation

The Company's financial situation as of December 31, 2025 will be made available to the public on the Company's website, www.compagnideicaraibi.com, in the "Investor Relations / Financial Statements and Reports" section.

This press release is available on the Company's website www.compagnideicaraibi.com in the "Investor Relations/Press Releases" section, as well as on the dissemination system (SDIR) "1info" available at www.1info.it.

Compagnia dei Caraibi S.p.A. Benefit Company (ticker: TIME, ISIN: IT0005453235) established in the Province of Turin (Vidracco), Italy, in 2008, is a leading player in the importation, brand building and distribution of premium and over-premium spirits, wines and soft drinks. Listed on Euronext Growth Milan since July 2021, the Company operates through a multi-channel and brand-driven business model, combining distribution of third-party brands with the development and international expansion of owned and co-owned brands.

With a portfolio of over 1,200 references, Compagnia dei Caraibi has built a strong positioning in high-growth categories such as premium spirits, leveraging long-term partnerships with international suppliers and a distinctive capability in brand development and market execution. The Company operates in over 30 countries, with a direct presence in Italy, Spain and the United States, and an integrated omnichannel approach that includes both B2B and direct-to-consumer initiatives, such as the Dispensa project.

As part of its ESG strategy, Compagnia dei Caraibi became a Benefit Company in 2021, focusing on four key pillars: environment, culture, people and gender equality. In September 2023, the Company obtained B Corp® certification, joining a global community of businesses committed to a more inclusive, equitable and regenerative economic model.

For additional information:

Compagnia dei Caraibi:

Investor Relator

Fabio Torretta

+39 0125 791104

investors@compagnideicaraibi.com

Manuela Pirozzi

Communication Manager

+39 347 9290609

m.pirozzi@compagnideicaraibi.com

Euronext Growth Advisor

illimity Bank

+39 02 82849699

compagnideicaraibi@illimity.com

Attachments

- **Company's financial situation as of December 31, 2025 of Compagnia dei Caraibi S.p.A.**

FINANCIAL SITUATION AS OF DECEMBER 31, 2025 OF COMPAGNIA DEI CARAIBI S.P.A.

STATO PATRIMONIALE – ATTIVO	31.12.2025	31.12.2024
A) CREDITI V/ SOCI VERSAMENTI DOVUTI	-	-
B) IMMOBILIZZAZIONI:		
I - Immobilizzazioni immateriali:		
1) costi di impianto e di ampliamento	23.217	386.048
2) costi di sviluppo	-	-
3) diritti di brevetto industriale e diritti di utilizzazione delle opere dell'ingegno	-	-
4) concessioni, licenze, marchi e diritti simili	1.218.340	1.569.445
5) avviamento	-	-
6) immobilizzazioni in corso e acconti	-	-
7) altre	441.836	116.240
Totale (I)	1.683.393	2.071.733
II - Immobilizzazioni materiali:		
1) terreni e fabbricati	675.282	695.169
2) impianti e macchinario	423.293	347.652
3) attrezzature industriali e commerciali	55.770	49.190
4) altri beni	252.281	207.123
5) immobilizzazioni in corso e acconti	-	-
Totale (II)	1.406.626	1.299.134
III - Immobilizzazioni finanziarie		
1) partecipazioni in:		
a) imprese controllate	3.232.773	3.468.668
b) imprese collegate	-	-
c) imprese controllanti	-	-
d) imprese sottoposte al controllo delle controllanti	-	-
d-bis) altre imprese	707.203	849.437
Totale (1)	3.939.976	4.318.106
2) crediti		
a) imprese controllate	1.634.551	1.108.687
b) imprese collegate	464.362	464.362
c) imprese controllanti	-	-
d) imprese sottoposte al controllo delle controllanti	-	-
d-bis) altre imprese	-	-
Totale (2)	2.098.913	1.573.049
3) altri titoli	-	-
4) strumenti finanziari derivati attivi	-	-
Totale (III)	6.038.888	5.891.155
Totale immobilizzazioni (B)	9.128.908	9.262.022

STATO PATRIMONIALE – ATTIVO	31.12.2025	31.12.2024
C) ATTIVO CIRCOLANTE:		
<u>I - Rimanenze:</u>		
1) materie prime, sussidiarie e di consumo	-	-
2) prodotti in corso di lavorazione e semilavorati	-	-
3) lavori in corso su ordinazione	-	-
4) prodotti finiti e merci	8.471.523	11.658.532
5) Acconti	-	-
Totale (I)	8.471.523	11.658.532
<u>II - Crediti:</u>		
1) verso clienti		
- esigibili entro l'esercizio successivo	6.993.353	11.031.253
- esigibili oltre l'esercizio successivo	-	-
Totale (1)	6.993.353	11.031.253
2) verso imprese controllate	754.303	2.132.652
3) verso imprese collegate	160.817	194.101
4) verso imprese controllanti	-	-
5) verso imprese sottoposte al controllo delle controllanti	-	-
- esigibili entro l'esercizio successivo	-	-
- esigibili oltre l'esercizio successivo	-	-
Totale (2-3-4-5)	915.120	2.326.753
5-bis) crediti tributari		
- esigibili entro l'esercizio successivo	103.658	164.554
- esigibili oltre l'esercizio successivo	-	-
Totale (5-bis)	103.658	164.554
5-ter) imposte anticipate		
- esigibili entro l'esercizio successivo	-	-
- esigibili oltre l'esercizio successivo	711.015	648.448
Totale (5-ter)	711.015	648.448
5-quater) verso altri		
- esigibili entro l'esercizio successivo	312.377	340.490
- esigibili oltre l'esercizio successivo	-	-
Totale (5-quater)	312.377	340.490
Totale (II)	9.035.524	14.511.498
<u>III - Attività finanziarie che non costituiscono immobilizzazioni</u>	-	-
<u>IV - Disponibilità liquide:</u>		
1) depositi bancari e postali	236.307	1.447.121
2) assegni	122.411	179.491
3) denaro e valori in cassa	30.687	58.627
Totale (IV)	389.405	1.685.239
Totale attivo circolante (C)	17.896.452	27.855.269
D) RATEI E RISCONTI	146.033	159.931
TOTALE ATTIVO	27.171.393	37.277.222

STATO PATRIMONIALE – PASSIVO	31.12.2025	31.12.2024
A-1) PATRIMONIO NETTO:		
I – Capitale	5.000.000	5.000.000
II - Riserva soprapprezzo delle azioni	-	0
III - Riserve di rivalutazione	-	-
IV - Riserva legale	425.418	425.418
V - Riserve statutarie	-	-
VI - Altre riserve		
- fondo riserva straordinaria	867.672	3.329.987
- fondo riserva avanzo di fusione	-	0
- riserva per utili su cambi non realizzati	15.742	15.742
- varie altre riserve	-430.075	-430.073
- riserva stock option	23.199	23.199
- riserva per differenza arrotondamento all'unità di euro	-	-
Totale (VI)	476.538	2.938.855
VII - Riserve per operazioni di copertura dei flussi finanziari attesi	-32.885	-73.876
VIII - Utili (perdite) a nuovo	-	-
IX - Utile (perdita) dell'esercizio	-4.304.812	-2.462.315
X - Riserva negativa per azioni proprie in portafoglio	-764.866	-764.866
Totale (A-1)	799.393	5.063.216
B) FONDI PER RISCHI E ONERI		
1) per trattamento di quiescenza e obblighi simili	405.626	327.261
2) per imposte, anche differite	-	-
3) strumenti finanziari derivati passivi	43.270	97.205
4) altri	144.823	-
Totale (B)	593.719	424.466
C) TRATTAMENTO di FINE RAPPORTO di lavoro subordinato	582.411	674.556
D) DEBITI:		
1) obbligazioni	-	-
2) obbligazioni convertibili		
- esigibili entro l'esercizio successivo	250.000	375.000
- esigibili oltre l'esercizio successivo	992.887	1.117.887
Totale (2)	1.242.887	1.492.887
3) debiti verso soci	-	-
4) debiti verso banche		
- esigibili entro l'esercizio successivo	4.093.240	3.288.032
- esigibili oltre l'esercizio successivo	4.887.812	7.896.414
Totale (4)	8.981.052	11.184.446

STATO PATRIMONIALE – PASSIVO	31.12.2025	31.12.2024
5) debiti verso altri finanziatori		
- esigibili entro l'esercizio successivo	-	-
- esigibili oltre l'esercizio successivo	-	-
Totale (5)	-	-
6) acconti		
- esigibili entro l'esercizio successivo	-	-
- esigibili oltre l'esercizio successivo	-	-
Totale (6)	-	-
7) debiti verso fornitori		
- esigibili entro l'esercizio successivo	12.461.851	15.889.677
- esigibili oltre l'esercizio successivo	-	1.022.769
Totale (7)	12.461.851	16.912.446
8) debiti rappresentati da titoli di credito		-
9) debiti verso imprese controllate	195.811	26.582
10) debiti verso imprese collegate	-	-
11) debiti verso imprese controllanti	-	-
11-bis) debiti verso imprese sottoposte al controllo delle controllanti	-	-
- esigibili entro l'esercizio successivo	-	-
- esigibili oltre l'esercizio successivo	-	-
Totale (11-bis)	195.811	26.582
12) debiti tributari		
- esigibili entro l'esercizio successivo	1.173.011	304.051
- esigibili oltre l'esercizio successivo	-	-
Totale (12)	1.173.011	304.051
13) debiti verso istituti previdenziali		
- esigibili entro l'esercizio successivo	206.506	201.201
- esigibili oltre l'esercizio successivo	-	-
Totale (13)	206.506	201.201
14) altri debiti		
- esigibili entro l'esercizio successivo	828.084	900.545
- esigibili oltre l'esercizio successivo	-	-
Totale (14)	828.084	900.545
Totale (D)	25.089.202	31.022.158
E) RATEI E RISCONTI	106.665	92.827
TOTALE PASSIVO	27.171.393	37.277.222