INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF Larisa Enterprises Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of LARISA ENTERPRISES PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31,2024, the statement of profit and loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us,the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its Profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements"section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no key audit matters to communicate.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and

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Pankaj Gupta

our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance or conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we will read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Since the provision of section 143(3)(i) of the Companies Act, 2013 is not applicable to the company, hence we are not responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:
   a. We have sought and obtained all the information and explanationswhich to the best of our knowledge and belief were necessary for the purposes of our audit.
   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
   c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
   d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
   e. On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
   f. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls as required under Clause (i) of Sub-section 3 of Section 143 of the Act, the same is not applicable to the Company vide amendment to the notification G.S.R 464(E) dated June 13, 2017.
   g. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:
   In our opinion, the managerial remuneration for the year ended March 31, 2024 has been paid by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act;
   h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      i. The Company does not have any pending litigations which would impact its financial position.
      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
      iii. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.
      iv. Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software, In absence

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For Nehru and Associates
Chartered Accountants
(Firm Registration No.029100N)

NEHRU & ASSOCIATES CA Chartered Accountants

Pankaj Gupta

Pankaj Gupta
Partner
Membership No.: 531272
UDIN: 24531272BJZZNC8096
Place: Delhi
Date: 24-09-2024

ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORTOF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OFLARISA ENTERPRISES PRIVATE LIMITED

(Referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date)

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of Intangible Assets.

(b) In accordance with the phased programmed for verification of Property, Plant and Equipment, certain items of Property, Plant and Equipment were physically verified by the management during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company,the Company has not revalued any Property, Plant and Equipment during the year. Consequently, clause (i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company,no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so. Consequently, clause (i)(e) of the Order is not applicable to the Company.

(ii) (a) According to the information and explanation given to us, the company does not have inventory as on 31.03.2024. Consequently clause(ii)(a) of the order is not applicable to the company.

(b) The company does not have any inventory and no working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks and financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii)(b) of the order is not applicable.

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013. Consequently, clause (iii) of the Order is not applicable to the Company.

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Pankaj Gupta

(iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

(v) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not accepted any deposit during the year. Consequently, clause (v) of the Order is not applicable to the Company.

(vi) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is not required to maintain cost records under section 148(1) of the Companies Act, 2013. Consequently, clause (vi) of the Order is not applicable to the Company.

(vii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of statutory dues:

(a) The Company has not been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, GST, cess and any other dues, during the year, with the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income-tax, Sales-tax, Service Tax, Custom Duty, Excise Duty, value added tax, GST, cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

(c) There are dues of Income-tax, Sales-tax, Excise Duty, GST and Service Tax which have not been deposited as on March 31, 2024, on account of disputes with the related authorities.

Name of the statute	**Nature of dues**	**Amount**	**Amount paid under protest**	**Period to which the amount relates**	**Forum where dispute is pending**
Income Tax Act 1961	Income Tax Demand	43,43,430.00	0.00	2021-22	Income Tax Department

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no transactions which are not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in the repayment of dues to financial institutions or banks.

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Pankaj Gupta

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared willful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has availed any term loan during the period also term loans were applied for the purpose for which the loans were obtained.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company,the funds raised on short term basis have not been utilized for long term purposes. Consequently, clause (ix)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company,the Company does not have subsidiary. Consequently, clause (ix)(e) of the Order is not applicable to the Company.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company,the Company has subsidiary. Consequently, clause (ix)(f) of the Order is applicable to the Company.

(x) In our opinion and according to the information and explanations given to us, the Company has not madeaninitial public offer during the year. Consequently, clause (ix) of the Order is not applicable to the Company.

(xi) (a) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company has been noticed or reported during the year.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filedby the auditor in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors)Rules, 2014 with the Central Government.

(c) According to the information and explanations given to us, nowhistle blower complaints have been received during the year. Consequently, clause (xi)(c) of the Order is not applicable to the Company.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Consequently, clause (xii) of the Order is not applicable to the Company.

(xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013, and corresponding details have been disclosed in the financial statements, as required by the applicable Accounting Standards.

(xiv) In our opinion and according to the information and explanations given to us,the Company has not made any preferential allotment or private placement of shares or fully or partly convertible

NEHRU & ASSOCIATES Chartered Accountants

Pankaj Gupta

debentures during the year. Accordingly, requirement under clause (xiv) is not applicable to the Company.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Consequently, clause (xvi)(a), (b), (c) of the Order is not applicable to the Company.

(xvii) The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

(xviii)There is no resignation of the Statutory Auditor during the year, hence no clause is applicable.

(ix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx)In our opinion and according to the information and explanations given to us, the Company is not required to be spend under section 135 of the Companies Act, 2013. Consequently, clause (xx) of the Order is not applicable to the Company.

For Nehru and Associates
Chartered Accountants
(Firm Registration No.029100N)

NEHRU & ASSOCIATES
CA
Chartered Accountants

Pankaj Gupta

Pankaj Gupta
Partner
Membership No.: 531272
UDIN: 24531272BJZZNC8096
Place: Delhi
Date: 24-09-2024

LARISA ENTERPRISES PRIVATE LIMITED

Address: 9 CLIVE ROW KOLKATA WB 700001 IN

CIN : U55100WB1986PTC040325

BALANCE SHEET AS ON 31.03.2024

	Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
			Rs.	Rs.
(A)	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	2	5,50,000	5,00,000
	(b) Reserves and surplus	3	4,82,42,305	2,80,95,246
			4,87,92,305	2,85,95,246
2	**Non-current liabilities**			
	(a) Deffered Tax Liability	4	-	-
	(b) Long-term liabilities	5	16,64,96,228	15,87,80,108
			16,64,96,228	15,87,80,108
3	**Current liabilities**			
	(a) Short-term borrowings	6	1,21,33,999	1,14,66,147
	(b) Trade payables			
	(i) Total Outstanding dues of Micro and Small Enterprises and			
	(ii) Total Outstanding dues other than Micro and Small Enterprise	7	51,33,442	89,04,760
	(c) Other current liabilities	8	90,36,278	9,91,361
	(d) Short term Provisions	9	44,37,499	49,02,679
			3,07,41,219	2,62,64,947
		TOTAL	24,60,29,751	21,36,40,301
B	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment and Intangible assets	10		
	(i) Property, Plant and Equipment		10,33,21,175	11,48,92,125
	(ii) Intangible Assets		14,941	28,772
	(iii) Capital work-in-progress		7,59,49,444	3,51,21,900
			17,92,85,560	15,00,42,797
	(b) Non Current Investment	11	1,04,79,187	42,50,000
	(b) Deffered Tax Assets	4	48,62,680	33,26,123
			19,46,27,426	15,76,18,920
2	**Current assets**			
	(a) Trade receivables	12	11,73,627	11,04,126
	(b) Cash and cash equivalents	13	44,95,178	1,22,20,390
	(c) Short-term loans and advances	14	1,93,44,000	2,26,43,781
	(d) Other current assets	15	2,63,89,521	2,00,53,085
			5,14,02,326	5,60,21,381
		TOTAL	24,60,29,753	21,36,40,301
	Significant accounting policies	1		

As Per our annexed audit report of even date

For Nehru and Associates
Chartered Accountants
FRN : 029100N

NEHRU & ASSOCIATES
CA
Chartered Accountants

Pankaj Gupta
M No: 531272
Partner
UDIN: 24531272BJZZNC8096
PLACE: Delhi
DATE: 24-09-2024

For and on behalf of Board of Directors
LARISA ENTERPRISES PRIVATE LIMITED

For Larisa Enterprises Private Limited | For Larisa Enterprises Private Limited

PRIYA THAKUR
DIRECTOR
DIN: 7601688
Director

PUNEET SINGH
DIRECTOR
DIN: 06842175
Director

LARISA ENTERPRISES PRIVATE LIMITED

Address: 9 CLIVE ROW KOLKATA WB 700001 IN

CIN : U55100WB1986PTC040325

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31.03.2024

Particulars	Note No	For the Period ending 31st March 2024	For the Period ending 31st March 2023
		Rs.	Rs.
(A) REVENUE			
I. Revenue from operations	16	19,02,52,202	18,25,84,595
II. Other Income	17	22,84,703	64,34,198
Total Income		**19,25,36,904**	**18,90,18,793**
(B) Expenses:			
Cost of materials consumed	18	1,24,38,791	2,65,35,396
Employee benefit expense	19	5,28,93,179	4,00,22,286
Financial costs	20	89,10,868	87,01,602
Depreciation and amortization expense	10	2,37,57,429	1,77,70,396
Other expenses	21	6,65,96,781	7,95,99,791
Total Expenses		**16,45,97,048**	**17,26,29,472**
(C) Profit before exceptional and extraordinary items and tax		2,79,39,857	1,63,89,321
(D) Prior Period Items		-	-
(E) Profit before extraordinary items and tax		2,79,39,857	1,63,89,321
(F) Extraordinary Items			
(G) Profit before tax		**2,79,39,857**	**1,63,89,321**
(F) Tax expense:			
(I) Current tax		94,16,984	64,19,950
(II) Deferred tax		(15,36,557)	(13,60,410)
(III) Previous Year Taxes		-	-
(H) PROFIT AFTER TAX		**2,00,59,429**	**1,13,29,782**
(I) Earning per equity share:			
(I) Basic		364.72	226.60
(II) Diluted		364.72	226.60

Per our annexed report of even date

For Nehru and Associates
Chartered Accountants
FRN : 029100N

For and on behalf of Board of Directors
LARISA ENTERPRISES PRIVATE LIMITED

For Larisa Enterprises Private Limited

For Larisa Enterprises Private Limited

NEHRU & ASSOCIATES Chartered Accountants CA

PRIYA THAKUR
DIRECTOR
DIN: 7601688

Director

PUNEET SINGH
DIRECTOR
DIN: 06842175

Director

M No: 531272
Partner
UDIN: 24531272BJZZNC8096
PLACE: Delhi
DATE: 24-09-2024

LARISA ENTERPRISES PRIVATE LIMITED
Address: 9 CLIVE ROW KOLKATA WB 700001 IN
CIN : U55100WB1986PTC040325
Notes to Financial Statements for the year ended March 31, 2024

NOTE: 1

Corporate information

Larisa Enterprises Private Limited is a Private Limited company incorporated on 10 March 1986. It is classified as Non-Government company and is registered at Registrar of Companies, Kolkata. Its authorized share capital is Rs. 1,500,000 and its paid up capital is Rs. 550,000. It's NIC code is 551(which is part of its CIN). As per the NIC code, it is involved in Hotels; camping sites and other provision of short- stay accommodation.

1 Basis of Preparation of financial statements(Significant Accounting Policies & other explanatory Notes)

1.01 Basis of Preparation

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under section 133 of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous years.

1.02 Current and Non-current classification

The company presents assets and liabilities in the balance sheet based on current and Non-current classification.
An asset is classified as current when it is-
Expected to be realised or intended to be sold or consumed in normal operating cycle;
Held primarily for the purpose of trading;
Expected to be realised within twelve months after the reporting period, or
Cash or Cash equivalent unless restricted from being exhanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when-
It is expected to be settled in normal operating cycle:
It is held primarily for the purpose of trading;
It is due to be settled within twelve months after the reporting period, or
There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The company classifies all other liabilities as non-current.
Deferred tax assets and liabilties are classified as non-current assets and liabilties.
Operating cycle is the time between the acquistion of assets for processing and their realisation in cash or cash equivalents. The company has ascertained 12 months as its operating cycle.

1.03 Use of estimates

The preparation of financial statements are in conformity with the Accounting Standards which requires Management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures relating to the contingent liabilities as on the date of balance sheet and the reported amount of revenues and expenditures during the reporting period. The estimates and assumptions used in the Financial Statements are based upon Management's best evaluation of the relevant facts and circumstances as of the date of the Financial Statements. Examples of such estimates include useful life of fixed assets, creation of deferred tax asset, lease rentals and write off of deferred revenue expenditure..Actual results may differ from those estimates.

1.04 Inventories

Inventories are valued at cost after providing for obsolescence and other losses, where considered necessary and realizable value whichever is less. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads.

1.05 Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise of cash at bank and in hand and short term investments with an original maturity of three months or less if any. Earmarked balances with bank, margin money or security against borrowings, guarantees and other commitments ,if any shall be treated separately from cash and cash equivalent

For Larisa Enterprises Private Limited

Director

For Larisa Enterprises Private Limited

Director

NEHRU & ASSOCIATES
Chartered Accountants

1.06 Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

1.07 Depreciation and amortisation

Depreciation has been provided as per the useful life of the respective asset by retaining 5% as residual value in accordance with the Schedule II to the Companies Act, 2013.

Depreciation on addition to fixed assets is provided on pro-rata basis from the date the assets are acquired/installed. Depreciation on sale/deduction from fixed assets is provided for upto the date of sale, deduction and discardment as the case may be.

1.08 Revenue recognition

Revenue is recognised at the transaction at an amount that reflects the consideration to which the company expects to be entitled in exchange for transferring the goods or services to a customer i.e. on transfer of control of the goods or service to the customer. Revenue from sales of goods or rendering of services is net og indirect taxes, returns and discounts.

Income from Operations

- **Rooms, Food and Beverages & Banquets:**

  Revenue is recognised at the transaction price that is allocated to the performance obligation. Revenue includes room revenue, food and beverage sale and banquet services which is recognised once the rooms are occupied, food and beverages are sold and banquet services have been provided as per the contract with the customer.

- **Other allied services (Minor Operating Departments):**

  In relation to laundry income, communication income, health club income, airport transfers income and other allied services, the revenue has been recognized by reference to the time of service rendered.

- **Management and Operating fees:**

  Management fees earned from hotel managed by the Company are usually under long-term contracts with the hotel owner. Under Management and Operating Agreements, the Company's performance obligation is to provide hotel management services and a license to use the Company's trademark and other intellectual property. Management and incentive fee is earned as a percentage of revenue and profit and are recognised when earned in accordance with the terms of the contract based on the underlying revenue, when collectability is certain and when the performance criteria are met. Both are treated as variable consideration.

- **Sale of traded goods:**

  For transfer of goods, the Company recognizes revenue when the customers obtain the control of goods. This usually happens when the customer gains right to direct the use of and obtained substantially all benefits from the goods. For the goods sold, the Company receives amount majorly in advance from the customers and therefore, there are not any significant financing components involved.

1.09 Other income

Interest income is recognised on time proportion basis.

1.10 Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use, including borrowing cost till commencement of commercial production, net changes on foreign exchange contracts,(if capitalization criteria are met). Capital work in progress is stated at cost. Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use, as on the balance sheet date.

1.11 Intangible assets

Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

For Larisa Enterprises Private Limited For Larisa Enterprises Private Limited

Director Director

NEHRU & ASSOCIATES

1.12 Foreign currency transactions and translations

Initial recognition

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Company outstanding at the Balance Sheet date are restated at the year-end rates.

Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

1.13 Government grants, subsidies and export incentives

Export Incentive if any is accounted on accrual basis except Interest Subsidy which has been accounted for on receipt basis.

1.14 Investments

Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalised and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.

1.15 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets.

Borrowing cost attributable to the fixed assets during construction/ exploration, renovation and modernization are capitalized. Such borrowing costs are apportioned on the average balance of capital work in progress for the year. Other borrowing costs are recognized as an expense in the period in which they are incurred.

1.16 Segment reporting

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance. However the company is currently dealing in only one primary segment..

1.17 Taxes on income

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961. Deferred income tax reflects the impact of current year timing differences between taxable income that originates in one period and are capable of reversal in one or more subsequent periods

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

For Larisa Enterprises Private Limited

For Larisa Enterprises Private Limited

NEHRU & ASSOCIATES Chartered Accountants

1.18 Impairment of assets

The carrying values of assets / cash generating units are reviewed at each Balance Sheet date for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss.

1.19 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

A contingent liability is disclosed where, as a result of past events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.20 Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

1.21 Leases

a) **Finance lease**

i) Assets taken on finance lease are capitalised at fair value or net present value of the minimum lease payments, whichever is less.

ii) Lease payments are apportioned between the finance charges and outstanding liability in respect of assets taken on lease.

b) **Operating lease**

i) Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term are classified as operating lease. Lease rent are recognized as an expense in the Statement of Profit and Loss on a straight line basis over the lease term.

1.22 Earning per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Partly paid equity shares are treated as a fraction of an equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

1.23 Discontinuing Operations

A discontinuing operation is a component of an enterprise: (a) that the enterprise, pursuant to a single plan, is: (i) disposing of substantially in its entirety, such as by selling the component in a single transaction or by demerger or spin-off of ownership of the component to the enterprise's shareholders; or (ii) disposing of piecemeal, such as by selling off the component's assets and settling its liabilities individually; or (iii) terminating through abandonment; and (b) that represents a separate major line of business or geographical area of operations; and (c) that can be distinguished operationally and for financial reporting purposes. However, the company doesn't have any discontinued operation.

1.24 Contingencies and Events Occurring After Balance Sheet Date

1.25 Consolidated Financial Statements

1.26 The Previous Year figures have been regrouped/rearranged wherever necessary to make them comparable.

For Larisa Enterprises Private Limited

Director

For Larisa Enterprises Private Limited

Director

NEHRU & ASSOCIATES Chartered Accountants

LARISA ENTERPRISES PRIVATE LIMITED

Address: 9 CLIVE ROW KOLKATA WB 700001 IN

CIN : U55100WB1986PTC040325

Notes to Financial Statements for the year ended March 31, 2024

Note No

24 Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

Payments to Auditors (Exclusive of GST)

Auditors Remuneration	Current Year	Previous Year
Audit Fees	2,30,000	1,00,000
Total	2,30,000	1,00,000

25 Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.

26 Disclosure on significant ratios

Particulars	As at 31 March, 2024	As at 31 March, 2023
Current Ratio	1.67	2.13
Debt-Equity Ratio,	0.25	0.40
Debt Service Coverage Ratio	6.80	4.93
Return on Equity Ratio	0.41	0.40
Inventory turnover ratio	-	-
Trade Receivables turnover ratio	167.05	47.95
Trade payables turnover ratio	1.77	1.43
Net capital turnover ratio	9.21	6.14
Net profit ratio	0.11	0.06
Return on Investment	-	-
Return on Capital employed	0.33	0.28

Methodology:

1. Current Ratio = Current Asset / Current Liability
2. Debt-Equity Ration = Total Debt / Equity
3. Debt Service Coverage Ratio = EBITDA / Finance Cost
4. Return on Equity Ratio = Profit After Tax / Total Equity
5. Inventory Turnover Ratio = Purchase / Inventory
6. Trade Receivable Turnover Ratio = Revenue from Operations / Trade Receivable
7. Trade Payable Turnover Ratio = Purchase / Trade Payable
8. Net Capital Turnover Ratio = Revenue from Operations / (Current Asset - Current Liability)
9. Net Profit Ratio = Profit After Tax / Revenue from Operations
10. Return on Investment = Net income on investment / Cost of Investment
11. Return on Capital Employed = Profit After tax / (Total Equity + Total Debt)

27 Previous year figures have been regrouped/rearranged wherever necessary.

For Nehru and Associates
Chartered Accountants
FRN : 029100N

NEHRU & ASSOCIATES Chartered Accountants

Pankaj Gupta
M No: 531272
Partner
UDIN: 24531272BJZZNC8096
PLACE: Delhi
DATE: 24-09-2024

For and on behalf of Board of Directors
LARISA ENTERPRISES PRIVATE LIMITED

For Larisa Enterprises Private Limited

PRIYA THAKUR
DIRECTOR
DIN: 7601688
Director

For Larisa Enterprises Private Limited

PUNEET SINGH
DIRECTOR
DIN: 06842175
Director

LARISA ENTERPRISES PRIVATE LIMITED

Address: 9 CLIVE ROW KOLKATA WB 700001 IN
CIN : U55100WB1986PTC040325

NOTE 2	As at 31st March 2024	As at 31st March 2023
SHARE CAPITAL AUTHORISED		
15,000 Equity Shares of Rs.100/- each	15,00,000	15,00,000
(Previous year 15,000) equity shares of Rs. 100 each		
ISSUED SUBSCRIBED AND FULLY PAID UP		
5,500 Equity shares of Rs.100/-each	5,50,000	5,00,000
(Previous year 5,000) equity shares of Rs. 100 each		
Total	5,50,000	5,00,000

Share holders having 5% or more Shares	31st March 2024		31st March 2023	
Name Of Shareholders	In Nos	In %	In Nos	In %
Priya Thakur	4,250	77.27	4,250	85.00
Punit Singh	750	13.64	750	15.00
	5,000	90.91	5,000	100.00

NOTE 3		
RESERVE AND SURPLUS		
Security Premium		
Opening Balance	-	-
Add: Additions During the Year	18,50,000	
	18,50,000	-
Profit & Loss A/c		
General Reserve	2,80,95,246	1,67,65,464
Less: Prior period taxes	(17,62,370)	
Add: Additions During the Year	2,00,59,429	1,13,29,782
	4,63,92,305	2,80,95,246
Total	4,82,42,305	2,80,95,246

NOTE 4		
Deffered Tax liability		
WDV As per Income Tax	19,79,88,174	16,28,35,577
WDV As per Companies Act	17,92,85,560	15,00,42,797
Timing Difference	1,87,02,614	1,27,92,780
Deffered Tax Asset	48,62,680	33,26,123
Deffered Tax liability	-	-
Current year	(15,36,557)	(13,60,410)

NOTE 5		
Long Term Liabilities		
Term Loans		
From Banks (Secured)	3,55,77,702	4,37,80,538
From Banks (UnSecured)	1,35,73,086	2,00,06,239
From Financial Institutions (UnSecured)	41,69,995	79,37,714
From Others	7,29,49,500	6,19,05,006
From Related Parties	4,02,25,944	2,51,50,611
Amount of Current Portion disclosed under "Other current liabilities".		
	16,64,96,228	15,87,80,108

NOTE 6		
Short term borrowings		
Current maturities of long term debt from banks	-	-
-Unsecured		
Other Financial Borrowing	1,26,296	49,89,849
Bank O/d	1,20,07,703	64,76,298
Total	1,21,33,999	1,14,66,147

For Larisa Enterprises Private Limited
Priya Thakur
Director

For Larisa Enterprises Private Limited
Director

NEHRU & ASSOCIATES * Chartered Accountants * CA

Pankaj Gupta

	As at 31st March 2024	As at 31st March 2023
NOTE 7		
Trade payables		
Total Outstanding dues of Micro and Small Enterprises		
Total Outstanding dues other than Micro and Small Enterprises	51,33,442	89,04,760
Total	51,33,442	89,04,760
NOTE 8		
Other current liabilities		
Expenses Payable	79,09,872	4,34,530
Advance from Customers	-	5,56,831
Statutory Dues	11,26,406	-
Payable on Account of Employees	-	
Other current liabilities	-	
Total	90,36,278	9,91,361
NOTE 9		
Short Term Provisions		
Provision for Employee Benefit	13,21,183	12,00,678
Provision for Income Tax	28,86,316	33,06,481
Provision for Audit Fees	2,30,000	3,95,521
Total	44,37,499	49,02,679
NOTE 10		
Non Current Investment		
Investment in Firm	42,50,000	42,50,000
Investment in unquoted shares	62,29,187	
Total	1,04,79,187	42,50,000
NOTE 12		
TRADE RECEIVABLES		
Secured, considered good		
Unsecured, considered good	11,73,627	11,04,126
Doubtful		
Total	11,73,627	11,04,126
NOTE 13		
CASH AND BANK ADVANCES		
Cash on Hand	9,37,417	48,36,085
Balance with Banks		
-In Current Accounts	35,57,761	73,84,304
Total	44,95,178	1,22,20,390
NOTE 14		
SHORT TERM LOANS AND ADVANCES		
Advances to suppliers	16,21,328	20,04,734
Staff loan	4,29,071	91,80,267
Advance to Related Parties	21,37,422	11,98,256
Other Advances	1,51,56,178	1,02,60,524
Prepaid Insurance	-	
Total	1,93,44,000	2,26,43,781

For Larisa Enterprises Private Limited

Director

For Larisa Enterprises Private Limited

Director

NEHRU & ASSOCIATES Chartered Accountants

	As at 31st March 2024	As at 31st March 2023
NOTE 15		
Other Current assets		
Balance with Revenue Authorities		
With GST	57,69,047	1,00,01,422
With Income Tax		
Recoverable from Employees	43,91,953	
Consumable Inventory	1,03,36,145	62,29,545
Security Deposit	31,86,805	31,54,826
Prepaid Expenses	27,05,571	6,67,293
Total	2,63,89,521	2,00,53,085
NOTE 16		
Revenue from operations		
Sale of Service	15,54,03,175	14,25,22,250
F & B Sale	2,65,57,368	3,28,58,071
Other Operating Revenues	2,61,15,908	1,55,67,391
	20,80,76,451	19,09,47,711
Less: Interunit Business Support	(1,78,24,249)	(83,63,116)
Total	19,02,52,202	18,25,84,595
NOTE 17		
Other Income		
Miscellaneous Income	22,84,703	-
Sundry balances Written off	-	64,34,198
Total	22,84,703	64,34,198
NOTE 18		
Purchases		
F & B Purchases		
Beverages	18,04,128	93,981
Consumables	70,07,873	2,12,45,413
Cooking Fuel (Conversion Cost)	36,26,790	51,96,003
Other Direct Exp	-	
Total	1,24,38,791	2,65,35,396
NOTE 19		
EMPLOYEE BENEFIT EXPENSE		
Salaries and wages	4,80,70,493	3,80,08,716
Contributions to provident and other funds	39,58,797	5,56,853
Staff welfare expenses	8,63,889	14,56,718
Director Remuneration	-	
Total	5,28,93,179	4,00,22,286
NOTE 20		
Financial costs		
Interest on Term Loans	72,80,091	63,81,554
Other Interest Exp	16,30,777	23,20,048
Total	89,10,868	87,01,602

For Larisa Enterprises Private Limited

Director

For Larisa Enterprises Private Limited

Director

NEHRU & ASSOCIATES
Chartered Accountants

	As at 31st March 2024	As at 31st March 2023
NOTE 21		
Other expenses		
Adminstration & Selling Expenses		
Advertisement Expense	38,92,219	23,85,591
Auditors' remuneration	-	
- Statutory audit fee	2,30,000	1,00,000
Entertainment & Decorations	20,36,054	25,97,192
Fees and subscription	17,62,390	22,01,898
Freight	2,93,294	8,62,873
Housekeeping	53,54,760	48,79,660
Insurance	3,83,256	2,53,997
Legal and professional charge	80,71,336	80,80,312
Miscellaneous expenses	8,74,292	6,27,749
Penalties	3,97,230	1,67,266
Power and electricity	80,20,043	60,82,168
Prior Period Exp	19,47,170	14,55,075
Printing and stationery	8,64,856	15,89,480
Rates, fees and taxes	8,83,790	330
Rent	1,06,99,105	1,97,06,916
Repairs and maintenance	-	
- Building	13,61,346	41,62,661
- Machinery	21,21,518	83,54,059
- Others	14,35,049	12,966
Sales commission	1,34,61,873	1,27,41,225
Telephone expenses	1,66,845	7,67,862
Travelling and conveyance	23,40,356	25,70,512
Vehicle running and maintenance	-	-
	6,65,96,781	7,95,99,791
Total	6,65,96,781	7,95,99,791

For Larisa Enterprises Private Limited

Director

For Larisa Enterprises Private Limited

Director

NEHRU & ASSOCIATES ★ Chartered Accountants ★

NOTE 10

DEPRECIATION FOR THE F.Y 2023-24 AS PER COMPANIES ACT

S.No	Particulars	GROSS BLOCK				DEPRECIATION (WDV Method)				NET BLOCK	
		Balance as on 01.04.2023	Additions	Deletion	Balance as on 31.03.2024	Opening 01.04.2023	For the Year	Deletion	upto 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023
1	Computers & Accessories	31,24,467	1,16,52,852		1,47,77,319	19,13,280	31,52,530		50,65,810	97,11,509	12,11,187
2	Hotel Building	6,18,08,376			6,18,08,376	26,80,672	56,98,958		83,79,630	5,34,28,746	5,91,27,704
3	Hotel Equipment	1,19,16,124	3,72,395		1,22,88,519	59,74,775	28,49,721		88,24,497	34,64,022	59,41,348
4	Head Office	1,35,05,010			1,35,05,010	37,10,246	9,33,557		46,43,803	88,61,207	97,94,764
5	Hotel Furniture	2,36,01,174			2,36,01,174	64,50,876	55,04,181		1,19,55,057	1,16,46,117	1,71,50,298
6	Hotel Kitchen	1,09,34,639	56,300		1,09,90,939	89,84,257	9,97,475		99,81,732	10,09,207	19,50,381
7	Land	4,80,000			4,80,000	-			-	4,80,000	4,80,000
8	Office Equipment	1,42,28,527	36,769		1,42,65,297	31,26,903	20,29,733		51,56,636	91,08,661	1,11,01,624
9	Office Furniture	19,142	54,331		73,473	11,513	13,177		24,690	48,782	7,629
10	Vehicle	1,27,29,517			1,27,29,517	46,02,327	25,64,266		71,66,593	55,62,925	81,27,190
	TOTAL	15,23,46,975	1,21,72,648	-	16,45,19,623	3,74,54,850	2,37,43,598	-	6,11,98,448	10,33,21,175	11,48,92,125
11	Softwares	1,72,535			1,72,535	1,43,763	13,831		1,57,594	14,941	28,772
	TOTAL	1,72,535	-	-	1,72,535	1,43,763	13,831	-	1,57,594	14,941	28,772
12	Capital WIP	3,51,21,900	4,08,27,544	-	7,59,49,444	-			-	7,59,49,444	3,51,21,900
	TOTAL	3,51,21,900	4,08,27,544	-	7,59,49,444	-		-	-	7,59,49,444	3,51,21,900
	Grand Total	18,76,41,409	5,30,00,192	-	24,06,41,601	3,75,98,612	2,37,57,429	-	6,13,56,042	17,92,85,560	15,00,42,797
	Previous Year	9,88,67,867	15,05,81,918	6,18,08,376	18,76,41,409	1,98,28,217	-	-	1,98,28,217	16,78,13,193	7,90,39,650

For Larisa Enterprises Private Limited

Director

For Larisa Enterprises Private Limited

Director

NEHRU & ASSOCIATES
Chartered Accountants