

ANNUAL REPORT

Name: Larica Smart Homes LLP

Financial Year: 2023 - 2024

Assessment Year: 2024 - 2025



S. BUDHIA & CO.

Chartered Accountant

34A, Metcalfe Street, 6th Floor, Room No. 6C, Kolkata - 700 013
Mobile : +91 98307 51981 E-mail : sudhir.budhia@gmail.com

AUDITOR'S REPORT

We have audited the attached Balance sheet of **LARICA SMART HOMES LLP (Limited Liability Partnership)** of 7/1, Gurusaday Road , Ajanta Apartment, Kolkata – 700019 , West Bengal as at 31st March, 2024 and also the Trading and Profit & Loss Account for the year ended 31st March, 2024 as annexed thereto.

Respective Responsibility of Management and Auditors

These Financial Statements are the responsibility of the concern's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

Basis of Opinion

We have conducted the audit in accordance with Auditing Standards generally accepted in India. Those Standards require that We plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the figures and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation.

We have no relationship with anyone in the management, nor do We have any interest in the concern other than the role in the capacity of auditors.

Opinion

- a) In Our opinion the Balance Sheet & Trading and Profit & Loss Account referred to above in the report are in agreement with the books of Account of the concern.
- b) We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of the audit.
- c) In the opinion and to the best of Our knowledge & information and according to the explanations given to us the said Balance Sheet give a true and fair view;
 - In so far it relates to the Balance Sheet or statement of affairs and Trading and Profit & Loss Account of **Larica Smart Homes LLP** as at 31st March 2024.

S Budhia & Co

Chartered Accountants

FRN No. – 329293E

Sudhir Kumar Budhia

(Partner)

Membership No: 061222

Place: Kolkata

UDIN : 25061222BMNYGS6202

DATE:

H.O: 34A METCALFE STREET, JAIN CENTRE, 6TH FLOOR ROOM NO.6C KOLKATA:- 700013

Branch: Jagdamba Nagar, Baswaria, Ward No.21, Bettiah, Bihar:- 845438

Branch:- Mangaldeep Residency, Dhruv Singh Colony, Dhaiya, Dhanbad, Jharkhand:- 826004

Email- sudhir.budhia@gmail.com, Mob:- 9830751981

LARICA SMART HOMES LLP7/1, GURUSADAY ROAD , AJANTA APPARTMENT, WEST BENGAL
KOLKATA-700019**Statement of Assets & Liabilities as at 31st March 2024**

	Particulars	NOTE NO.	As at 31/03/2024 (Rs.)
I.	CONTRIBUTION & LIABILITIES		
(1)	Partner's Funds		
a)	Contribution	1	1,00,000.00
b)	Reserves & Surplus (surplus being the profit/loss made during the year)	2	-
(2)	Liabilities		
a)	Long term Borrowings	3	2,40,42,000.00
c)	Short Term Borrowings		
d)	Creditors/Trade Payables	4	12,700.00
-	Advance From Customers		
e)	Other Liabilities (to specify)	5	-
f)	Provisions		
	TOTAL		2,41,54,700.00
II.	ASSETS		
a)	Fixed Assets		
b)	Investments		
c)	Loans and Advances	6	2,27,27,550.12
d)	Inventories	7	13,14,599.88
e)	Debtors/Trade Receivables		
f)	Cash & Cash Equivalents	8	1,12,550.00
g)	Other Assets (to specify)	9	-
	TOTAL		2,41,54,700.00

in terms of our audit report attached

FOR S.BUDHIA & CO.

FIRMS REGISTRATION NO-329293E

Chartered Accountant

C.A SUDHIR KUMAR BUDHIA
(PARTNER)

M.NO. :061222

UDIN: 25061222BMNY656202

Place: KOLKATA

Date:

FOR LARICA SMART HOMES LLP
LARICA SMART HOME LLPMANISH LAKHOTIA
(PARTNER) D. Partner

LARICA SMART HOME LLP

SHAUNAK LAKHOTIA
(PARTNER) D. Partner

LARICA SMART HOMES LLP

7/1, GURUSADAY ROAD , AJANTA APPARTMENT, WEST BENGAL
KOLKATA-700019

Statement of Profit & Loss for the period
from 1st April 2023 to 31st March 2024

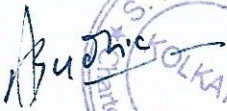
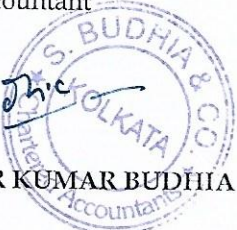
Particulars	NOTE NO.	As at 31/03/2024 (Rs.)
<u>INCOME</u>		
Revenue From Operation	10	
Other Income (to specify)		
TOTAL		-
<u>EXPENSES</u>		
Purchase of Stock -in-trade	11	7,82,054.00
Change in Stock in Trade /wip		(7,82,054.00)
Depreciation		
Finance Cost		
Other Expenses		
TOTAL	12	-
Profit Before Taxes		-
Provision for Taxes		-
Profit After Taxes		-
Profit Transferred to Partner's account		-
Profit Transferred to Reserves & Surples		

in terms of our audit report attached

FOR S.BUDHIA&CO.

FIRMS REGISTRATION NO-329293E

Chartered Accountant



C.A SUDHIR KUMAR BUDHIA
(PARTNER)

M.NO. :061222

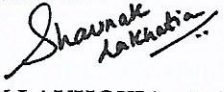
UDIN: 25061222SMNY626202

Place: KOLKATA

Date:

FOR LARICA SMART HOMES LLP
LARICA SMART HOME LLP


MANISH LAKHOTIAD. Partner
(PARTNER)

LARICA SMART HOME LLP

SHAUNAK LAKHOTIA D. Partner
(PARTNER)

LARICA SMART HOMES LLP		
7/1, GURUSADAY ROAD , AJANTA APPARTMENT, WEST BENGAL		
KOLKATA-700019		
NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024		
2	Reserves & Surplus	For the year ended 31st March 2024
	Surplus/(Deficit) in Statement of Profit and Loss	
	Balance at the beginning of the year	
	Profit/(Loss) for the year	
	Balance at the end of the year	0.00
3	Long Term Borrowings	For the year ended 31st March 2024
	Unsecured Loan	
	Loan from partner	25,000.00
	Larica Estates Limited	2,40,17,000.00
	Total	2,40,42,000.00
4	Trade Payable	For the year ended 31st March 2024
	Palash Roy(UNIQUE CONSTRUCTION)	10,300.00
	Unique Designer	2,400.00
	Total	12,700.00
5	Other Current Liabilites	For the year ended 31st March 2024
	Total	-
6	Loans & Advances	For the year ended 31st March 2024
	Rashmi cement Ltd	1,52,500.12
	Shiv kumar Sharma	75,050.00
	Security Deposits	1,00,00,000.00
	Advance for Land	1,25,00,000.00
	Total	2,27,27,550.12
7	Closing Stock	For the year ended 31st March 2024
	WIP	13,14,599.88
	Total	13,14,599.88
8	Cash & Cash Equivalent	For the year ended 31st March 2024
	Cash at Bank	12,550.00
	Cheque in Hand	1,00,000
	Cash In hand	
	(Disclosure- The Cash and Bank Balances are certified by the management)	
	Total	1,12,550.00
9	Other Current Assets	For the year ended 31st March 2024
	Total	-



LARICA SMART HOMES LLP

7/1, GURUSADAY ROAD , AJANTA APPARTMENT, WEST BENGAL

KOLKATA-700019

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

Note No	Particulars	For the Year Ended 31st March 2024
10	Revenue from operations	
	Revenue from operations	
	Other Income	
	Total	-
11	Purchase of Stock in trade	For the Year Ended 31st March 2024
	Bricks	6,45,254.00
	Sand	1,36,800.00
	Total	7,82,054.00
12	Other expenses:-	For the Year Ended 31st March 2024
	Architect Fees	2,14,033.00
	Bank Charges	472.00
	Labour Charges	1,25,000.00
	GST Expenses	1,80,866.88
	Misc. Expenses	1,045.00
	Repair & Maintenance	8,729.00
	Printing and Stationery	2,400.00
	Total	5,32,545.88



LARICA SMART HOMES LLP

7/1, GURUSADAY ROAD , AJANTA APPARTMENT, WEST BENGAL

KOLKATA-700019

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024

Note - 1 Partners Contribution Account(Amount in
Rs.)

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2023 (Opening Balance)	Introduced/co ntributed during the year	Remuneratio n for the year	Interest for the year	Withdrawals during the year	As at 31st March 2024(Closing Balance)
1	MANISH LAKHOTIA	50,000.00	50.00%		50,000.00	-	-	-	50,000.00
2	SHAUNAK LAKHOTIA	50,000.00	50.00%		50,000.00	-	-	-	50,000.00
				-	1,00,000	-	-	-	1,00,000

