CHATTERJEE ACCOUNTANTS

PROP. AASHIK CHATTERJEE

TAXATION AND ACCOUNTING PROFESSIONAL

7/5, KALICHARAN GHOSH ROAD, SINTHEE MORE, KOLKATA - 700050

STATEMENT OF ACCOUNTS

8

AUDIT REPORT

FOR THE FINANCIAL YEAR 2024 - 2025

OF

M/S AMAIKA ASSOCIATES

TITAS APARTMENT, 39A NARASINGHA AVENUE, NAGER BAZAR, DUM DUM, KOLKATA - 700074

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2025-26

Date of filing: 17-Oct-2025

PAN		ABWFA3194N					
Name		AMAIKA ASSOCIATES					
Address		TITAS APARTMENT, 39A NARASINGHA AVENUE NAGER BAZAR DUM DUM, Motijheel S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700074					
Status		Firm	Form Number		ITR-5		
Filed u/s		139(1)-On or before due date	e-Filing Acknowledgement Num	ber	184867761171025		
	Current Year business loss, if any			1	0		
<u>s</u>	Total Incom	otal Income			1,09,635		
Detail	Book Profit	Book Profit under MAT, where applicable			0		
Taxable Income and Tax Details	Adjusted Total Income under AMT, where applicable			3	1,09,635		
ie and	Net tax payable			4	34,207		
Incon	Interest and	erest and Fee Payable			0		
cable	Total tax, in	al tax, interest and Fee payable			34,207		
Тау	Taxes Paid	d			34,745		
	(+) Tax Pay	(+) Tax Payable /(-) Refundable (6-7)			(-) 538		
tail	Accreted Inc	ted Income as per section 115TD			0		
ах De	Additional T	al Tax payable u/s 115TD			0		
come and Tax Detail	Interest pay	rable u/s 115TE		11	0		
	Additional T	Additional Tax and interest payable			0		
Accreted In	Tax and interest paid			13	0		
Accre	(+) Tax Payable /(-) Refundable (12-13)			14	0		
This return has been digitally signed byAMITAVA_RAY in the capacity ofManaging Partner having PANAJSPR2066G from IP address122.176.31.50 on17-Oct-2025							

System Generated
Barcode/QR Code



ABWFA3194N05184867761171025e3dc210823e35573d2a24bbb53808288e6ae15a8

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/S AMAIKA ASSOCIATES ABWFA3194N

TITAS APARTMENT, 39A NARASINGHA AVENUE, NAGER BAZAR, DUM DUM, **KOLKATA - 700074**

BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
PARTNERS CAPITAL			FIXED ASSETS		
Amitava Ray			Furniture & Fixtures	5,53,135.00	
Capital A/c	9,09,403.00		Less: Dep @ 10%	55,314.00	4,97,821.00
Add: Capital Introduced	7,50,000.00				
Add: Partners Remuneration	2,17,227.00		Computer	22,621.00	
Add: Share of Profit	37,715.00		Less: Dep @ 40%	9,048.00	13,573.00
Add: Interest on Capital	1,09,128.00				
	20,23,473.00		Television	13,858.00	
Less: Drawings	1,00,000.00	19,23,473.00	Less: Dep @ 40%	5,543.00	8,315.00
Amaika Ray			Printer	3,897.00	
Capital A/c	14,25,374.00		Less. Dep @ 40%	1,559.00	2,338.00
Add: Capital Introduced	7,50,000.00				
Add: Partners Remuneration	2,17,227.00		CCTV Camera	7,561.00	
Add: Share of Profit	37,715.00		Less: Dep @ 40%	3,024.00	4,537.00
Add: Interest on Capital	1,71,045.00				
	26,01,361.00		Battery Load Tester	23,055.00	
Less: Drawings	2,70,000.00	23,31,361.00	Less: Dep @ 40%	9,222.00	_3,833.00
LOANS			Bar Code Scanner	4,975.00	
BOB Bank CC A/C		88,53,478.00	Less: Dep @ 40%	1,990.00	2,985.00
CURRENT LIABILITIES			Mobile	34,491.00	
Sundry Creditors		38,68,764.00	Less: Dep @ 15%	5,174.00	29,317.00
O/S Expenses		20,496.00	C (I)dell	2 51 000 00	
			Car (Hyundai)	2,51,999.00	2 14 100 00
			Less: Dep @ 15%	37,800.00	2,14,199.00
			INVESTMENT		
			Fixed Deposit	15,00,000.00	
			Add: Interest	1,11,234.00	16,11,234.00
			CURRENT ASSETS		
			Sundry Debtors		40,75,492.00
			Excess ITC		6,03,533.00
			TDS		27,830.00
			TCS		6,914.00
			Closing Stock		98,48,926.00
			Cash in Hand		36,725.00

1,69,97,572.00

1,69,97,572.00

Signed In terms of our separate report of even date

For SINGH ABHISHEK & CO

CA ABHISHEK KR. SINGH

[Prop]

Mem. No. 310477

FRN - 333719E

Piace: KOLKATA

Date:- 16.10.2025

UDIN: 25310477BMKMPS2849

AMITAVA RAY (PARTNER)

M/S AMAIKA ASSOCIATES

ABWFA3194N

TITAS APARTMENT, 39A NARASINGHA AVENUE, NAGER BAZAR, DUM DUM, KOLKATA - 700074

	TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025			
5	AMOUNT	PARTICULARS		

	PARTICULARS		AMOUNT		PARTICULARS	AMOUNT
To	Opening Stock		42,36,258.00	Ву	Sales	3,71,42,222.00
**	Purchases		3,98,31,609.00			
				"	Closing Stock	98,48,926.00
"	Gross Profit		29,23,281.00			
		-	4,69,91,148.00			4,69,91,148.00
Ву	Staff Salary & Bonus		5,25,000.00	Ву	Gross Profit	29,23,281.00
"	Rent		3,20,000.00	Ву	Rent on Machinery	25,000.00
"	Legal Fees		20,000.00	Ву	FD Interest	1,11,234.00
"	Trade Licence		3,500.00			
"	Interest on CC		4,80,258.00			
	Stock Insurance		12,694.00			
**	Conveyance Expenses		3,89,892.00			
"	Membership Fees		10,345.00			
"	General Expenses		20,712.00			
"	Printing & Stationery		10,542.00			
"	Electricity Charges		40,985.00			
"	Office Expenses		66,268.00			
"	Car Expenses		44,314.00			
"	Staff Welfare		40,697.00			
"	Telephone & Internet Expenses		12,953.00			
"	Repair & Maintainance		26,538.00			* * * * * * * * * * * * * * * * * * * *
"	Audit Fees		8,000.00			
"	Professional Tax		2,500.00			
"	Accounting Charges		33,000.00			
	Misc. Expenses		5,164.00			
n	Bank Charges		15,564.00			
"	Sales Promotion		55,452.00			
"	Depreciation		90,874.00			
n	Interest on Capital					
	Amitava Ray	1,09,128.00				
	Amaika Ray	1,71,045.00	2,80,173.00			
	Net Profit C/D		5,44,090.00			

Signed In terms of our separate report of even date

For SINGH ABHISHEK & CO

Chartered Accountants

Ashibele for f

CA ABHISHEK KR. SINGH

[Prop]

Mem. No. 310477 FRN - 333719E

Place: KOLKATA Date:- 16.10.2025

UDIN: 25310477BMKMPS2849

AMITAVA RAY (PARTNER) 30,59,515.00

30,59,515.00

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

5,44,090.00 By Net Profit b/d To Partners Remunaration Amitava Ray 2,17,227.00 " Amaika Ray 2,17,227.00 4,34,454.00 34,206.00 Provision For Income Tax " Share of Profit Amitava Ray 37,715.00 Amaika Ray 37,715.00 75,430.00 5,44,090.00 5,44,090.00

Signed In terms of our separate report of even date

For SINGH ABHISHEK & CO

Chartered Accountants

A while I h

CA ABHISHEK KR. SINGH

[Prop]

Mem. No. 310477 FRN - 333719E Place: KOLKATA Date:- 16.10.2025

UDIN: 25310477BMKMPS2849

AMITAVA RAY (PARTNER)

M/S AMAIKA ASSOCIATES

ABWFA3194N

<u>TITAS APARTMENT, 39A NARASINGHA AVENUE, NAGER BAZAR, DUM DUM, KOLKATA - 700074</u>

COMPUTATION OF TOTAL INCOME

FY- 2024-2025		AY-2025-2026
1 INCOME FROM BUSINESS		
Book Profit		5,44,090.00
Less: Partner's Remuneration		4,34,454.00
Taxable Income	_	1,09,636.00
Rounded off u/s 288A		1,09,640.00
Income Tax		32,892.00
Add: Education Cess @4%		1,316.00
C		34,208.00
Total Tax Payable		34,208.00
Rounded Off u/s 288		34,210.00
Less: TDS	27,830.00	
Less: TCS	6,915.00	34,745.00
Less: Self Assesment Tax Paid		-
BALANCE TAX REFUNDABLE	<u> </u>	535.00