

YEAR ENDED 24– 25

***M/S LORD JAGANNATH ARCADE
PROP. KOUSTAV MUKHERJEE***

***ADD-DWARIKA NATH BANERJEE ROAD,
GHOLA, PANIHATI, NORTH
TWENTYFOUR PARGANAS, WEST
BENGAL, 700109.***

**AUDIT REPORT
AND
STATEMENT OF ACCOUNT**

AUDITED BY:

RAKESH M & ASSOCIATES

(Chartered Accountant)

**ADD: - NO 55, THIRD FLOOR SAIDULAJAB, NEAR WEST END MARG NEW
DELHI 110030.**

AUDITOR'S REPORT

I have audited the attached Balance Sheet as on FINANCIAL YEAR 2024-25 of **M/S LORD JAGANNATH ARCADE, PROP. KOUSTAV MUKHERJEE, ADD-DWARIKA NATH BANERJEE ROAD, GHOLA, PANIHATI, NORTH TWENTYFOUR PARGANAS, WEST BENGAL, 700109.** And The profit & loss A/c For the Year Ending March 31st 2025.

I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the audit and I Report that the said Accounts express a true and fair view of states of affairs as on that date and correct the profit & loss A/c and for the year ended on that as per documents made available and information and explanation received and submitted.

For and on behalf of

RAKESH M & ASSOCIATES

Chartered Accountants

Firm Registration No. – 043963N

Rakesh Mandal



CA. RAKESH KUMAR MANDAL

(Proprietor) Membership No. – 315488

UDIN: 26315488RZEDXK8669

DATE: 14-05-2026

Prop. Koustav Mukherjee

BALANCE SHEET AS ON 31ST MARCH 2025

PAN : BHQPM5871F

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT :			
As Per Last Year	12,05,335.00	FURNITURE & FIXTURE	
Add : Nef Profit	10,63,648.00	As Per Last Year	12,855.00
Add : Interest on S.B account	1,968.00	Less : Deprecation	1,286.00
	22,70,951.00		11,569.00
Less : Drawings		LIGHTING & FITTINGS	
Self & Ors.	3,00,000.00	As Per Last Year	5,804.00
	19,70,951.00	Less : Deprecation	871.00
			4,933.00
UNSECURED LOAN		MOBILE	
From Realatives & Outsiders		As Per Last Year	12,282.00
As per last year 60,00,000.00		Less : Deprecation	1,842.00
Less : Paid This Year 60,00,000.00	-		10,440.00
		CLOSING STOCK	
		Raw Materials	6,14,876.00
ADVANCE FROM PARTY		WIP	27,34,817.00
As per last year	17,62,400.00		33,49,693.00
SUNDRY CREDITORS & Ors.	1,42,561.00	CASH AT BANK :	
		As on 31.03.2025	4,91,052.00
Other Expenses	19,162.00	CASH IN HAND	
		As on 31.03.2025	38,956.00
	38,95,074.00		38,95,074.00

For and on behalf of
RAKESH M & ASSOCIATES
Chartered Accountants
Firm Registration No. – 043963N



CA. RAKESH KUMAR MANDAL
(Proprietor) Membership No. – 315488
UDIN: 26315488RZEDXK8669
DATE: 14-05-2026

M/S LORD JAGANNATH ARCADE

Prop. Koustav Mukherjee

Dwarika Nath Banerjee Road, Ghola, Panihati, North Twenty Four Parganas, West Bengal, 700109

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

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To Opening Stock	10,92,500.00	By Sales	1,32,05,750.00
" Opening WIP	93,99,800.00	" Closing WIP	27,34,817.00
" Purchase	17,36,254.00	" Closing Stock (Raw Materials)	6,14,876.00
" Labour Charges	29,08,350.00		
" Salary to staff	1,30,000.00		
" Electricity Charges	17,964.00		
" Supervision Charges to Engineer	10,500.00		
" Telephone Expenses	9,670.00		
" Conveyance	22,948.00		
" Trade Tax	2,500.00		
" Bank Charges	1,236.00		
" Interest on C C	46,422.00		
" Accounts & Consultancy Fees	50,000.00		
" Office & Others Expenses	7,832.00		
" Subscription & Donation	17,600.00		
" Misc Expenses	16,258.00		
" Externl & Other expenses	17,962.00		
" DEPRECIATION	3,999.00		
" <u>Net Profit</u>	10,63,648.00		
trf. To Capital account			
	<u>1,65,55,443.00</u>	-	<u>1,65,55,443.00</u>

For and on behalf of
RAKESH M & ASSOCIATES
Chartered Accountants
Firm Registration No. – 043963N

Rakesh Mandal

(CA. RAKESH KUMAR MANDAL
(Proprietor) Membership No. – 315488
UDIN: 26315488RZEDXK8669
DATE: 14-05-2026



M/S LORD JAGANNATH ARCADE

Prop. Koustav Mukherjee

Dwarika Nath Banerjee Road, Gholia, Panihati, North Twenty Four Parganas, West Bengal, 700109

COMPUTATION FOR THE YEAR ENDED ON 31ST MARCH 2025

INCOME FROM BUSINESS & PROFESSION

As per Profit & Loss a/c.

10,63,648.00

INCOME FROM OTHER SOURCES

Interest on F D	9,007.00	
Interest on S. B	1,968.00	10,975.00
		<u>10,74,623.00</u>

Receipts Virtual Digital Asset

Sales Consideration	22,092.00	
Cost of Acquisition	<u>22,092.00</u>	-

STCG

Sales Consideration	1,94,586.00	
Cost of Acquisition	<u>1,94,586.00</u>	-
		<u>10,74,623.00</u>

ROUNDED OFF

10,74,620.00

Calculation of Income Tax :-

Income Tax Payable		61,193.00
Add : Education Cess @ 4 %		<u>2,448.00</u>
		63,641.00
Add : Tax U/s 234		<u>12,608.00</u>
		76,249.00
Less : T D S	221.00	
Less : Tax Paid U/s 140 A	<u>76,030.00</u>	<u>76,251.00</u>
		-

For and on behalf of
RAKESH M & ASSOCIATES
Chartered Accountants
Firm Registration No. – 043963N

Rakesh Mandal



CA. RAKESH KUMAR MANDAL
(Proprietor) Membership No. – 315488
UDIN: 26315488RZEDXK8669
DATE: 14-05-2026



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UDIN: 26315488RZEDXK8669

MRN/Name: 315488 / RAKESH KUMAR MANDAL

Firm Registration No.: 315488 - RAKESH KUMAR MANDAL

Document Type: Certificates

Type of certificate: Others - PLBS FOR THE YEAR ENDED ON 31ST MARCH 2025

Date of Signing of Document: 14-05-2026

Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted Value
1. Sales 2025	1,32,05,750.00		
2. Net Profit 2025	1 0,63,648.00		
3. NAME	M/S LORD JAGANNATH ARCADEProp. Koustav Mukherjee		

Document Description: PLBS FOR THE YEAR ENDED ON 31ST MARCH 2025 OF M/S LORD JAGANNATH ARCADEProp. Koustav Mukherjee

Status: Active

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