

# CA SAKSHI SINGH & ASSOCIATES

FORM NO. 10B (See rule 17B)  
Chartered Accountants

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -511108700200922



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

We have examined the balance sheet of HIKMAT FOUNDATION AABTH3752R [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	SAKSHI SINGH
Membership Number	540409
Firm Registration Number	025411C
Date of Audit Report	17-Aug-2022
Place	103.156.138.13
Date	20-Sep-2022



*Sakshi Singh*

## ANNEXURE

### STATEMENT OF PARTICULARS

#### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES.

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 13,94,252
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust in part only for such purposes.	₹ 0
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Asni Bhawan, Beside Vindhyanchal Apartment, Boring Road, Patna- 800001  
Ph. : 0612- 2526370, 9990568308 | E-mail : ca.sakshisingh@gmail.com



Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -, -
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -, -
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -, -

## II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the	No
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Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details No

Sl. No.	Detail	Amount
	No Records Added	

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
		No Records Added	

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted No

Sl. No.	Name of the Person	Income or value of	Remarks
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Sl. No.	Name of the Person	Income or value of property diverted	Remarks
		No Records Added	

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
		No Records Added	

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
									No Records Added

Total (Nominal value of the investment)

0

Total (Income from the investment)

0

Place

103.156.138.13

Date

20-Sep-2022



*Sakshi Singh*

Acknowledgement Number - 511108700200922

This form has been digitally signed by **SAKSHI SINGH** having PAN **CDYPS3758L** from IP Address **103.156.138.13** on **20-Sep-2022 05:30:00 PM**

Dsc SI No and issuer **21508396CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



**HIKMAT FOUNDATION**  
**57, A.N PATH, SOUTH PATLIPUTRA COLONY, PATNA-800013**  
**(NOOR GIRLS HIGH SCHOOL, MEGHWAL MATHIYA & RAIBARI, WEST CHAMPARAN)**

**BALANCE SHEET AS ON 31ST MARCH 2022**

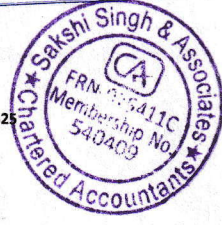
FUND & LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
<b>GENERAL FUND :</b>		<b>Fixed Assets :</b>	5,04,753.74
As per Last Account	85,81,293.65	(As per Annexure -A)	
Members Contributions & Others	46,53,673.08		
Less : Excess of Expenditure over income transferred from Income & Expenditure A/c	9,17,693.07	<b>BUILDING UNDER CONSTRUCTION:</b>	
	1,23,17,273.66	As per Last Account	76,05,753.67
		Add: During the Year	34,24,429.00
			1,10,30,182.67
<b>CURRENT LIABILITIES &amp; PROVISIONS:</b>		<b>ADVANCE TO SUPPLIERS &amp; OTHERS :</b>	
Audit Fee Payable	5,000.00	Maa Vaishnavi Traders	40,000.00
		Less: During the year	40,000.00
KRISHI INPUT ANUDAN			
	14,671.22	<b>CASH IN HAND &amp; BANK :</b>	
		Cash in Hand (Rai bari Mahua)	32,750.00
		Cash in Hand (Meghwal Mathiya)	-
		(As verified & Certified by the Management)	
		Punjab National Bank A/c No:	
		9950000100017965	3,803.47
		Punjab National Bank A/c No:	
		9950000100075604	49,068.96
		Bandhan Bank A/c No:50190029846796	6,85,539.50
		Uco Bank A/c No: 07240110026380	30,846.54
			8,02,008.47
<b>TOTAL</b>	<b>1,23,36,944.88</b>	<b>TOTAL</b>	<b>1,23,36,944.88</b>

This is the Balance sheet referred to in our report of even Date.

For SAKSHI SINGH AND ASSOCIATES  
Chartered Accountants  
FRN: 025411C

*Sakshi Singh*

CA Sakshi Singh  
Prop.  
Membership No. 540409  
Place : Patna  
Date : 17.08.2022  
UDIN: 22540409APJCHY752



For and on behalf of the Board of Trustee

*Syed Gulrez Hoda*

SYED GULREZ HODA  
TRUSTEE

Place : Patna  
Date : 17.08.2022



**HIKMAT FOUNDATION (CONSOLIDATED)**  
**57, A.N PATH ,SOUTH PATLIPUTRA COLONY , PATNA-800013**  
**(NOOR GIRLS HIGH SCHOOL , MEGHWAL MATHIYA & RAIBARI , WEST CHAMPARAN)**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Bank Charges	507.16	By Tuition fee from Students	4,39,925.00
" Conveyance	48,090.00		
" Electricity Expenses	12,864.00	" Interest on HDFC Bank	-
" Mobile Phone Expenses	10,035.00	" Interest on Bandhan Bank	34,998.00
" News Paper & Periodicals	3,240.00	" Interest on UCO Bank	4,446.00
" Office Expenses	43,482.00	" Interest on PNB Raibari	464.00
" Printing & Stationery	31,779.00	" Interest on PNB Meghwal Mathiya	938.00
" Repair & Maintenance	58,525.00	" Gas Subsidy	787.60
" Salary to Staff	10,42,504.00		
" Accounting Charges	10,000.00	Excess of expenditure over Income	9,17,693.07
" Advertisement	4,891.00	transferred to Balance Sheet	
" Income Tax penalty	1,000.00		
" Kitchen Consumable Item	6,185.00		
" Fare well programme	10,850.00		
" Depreciation	1,10,299.51		
" Provision for Audit Fees	5,000.00		
<b>TOTAL</b>	<b>13,99,251.67</b>	<b>TOTAL</b>	<b>13,99,251.67</b>

This is the Statement of Income and Expenditure referred to in our report of even Date.

For SAKSHI SINGH AND ASSOCIATES

Chartered Accountants

FRN: 025411C

*Sakshi Singh*

CA Sakshi Singh

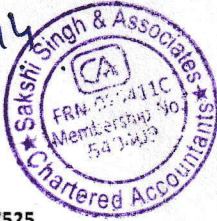
Prop.

Membership No. 540409

Place : Patna

Date : 17.08.2022

UDIN: 22540409APJCHY7525



For and on behalf of the Board of Trustee

*Syed Gulrez Hoda*

SYED GULREZ HODA

TRUSTEE

Place : Patna

Date : 17.08.2022



**HIKMAT FOUNDATION**  
57, A.N PATH, SOUTH PATLIPUTRA COLONY, PATNA-800013

**(NOOR GIRLS HIGH SCHOOL, MEGHWAL MATHIYA & RAIBARI, WEST CHAMPARAN)**  
**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

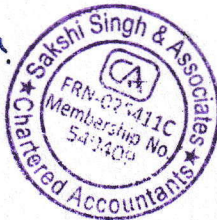
RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>To</b>		<b>BY</b>	
<b>OPENING BALANCE :</b>		Bank Charges	507.16
Cash in Hand	62,250.00	Conveyance	48,090.00
Bandhan Bank A/c No: 190003208935	5,89,074.42	Electricity Expenses	12,864.00
HDFC Bank A/c No: 50100257197130	-	Mobile Phone Expenses	10,035.00
Uco Bank A/c No: 07240110026380	48,356.94	News Paper & Periodicals	3,240.00
Punjab National Bank A/c No: 99500001000756C	13,187.84	Office Expenses	43,482.00
Punjab National Bank A/c No: 99500001000179C	11,073.53	Printing & Stationery	31,779.00
	7,23,942.73	Repair & Maintenance	58,525.00
		Salary to Staff	10,42,504.00
		Accounting Charges	10,000.00
		Advertisement	4,891.00
		Income Tax penalty	1,000.00
		Kitchen Consumable Item	6,185.00
		Fare well programme	10,850.00
<b>MEMBER'S CONTRIBUTIONS &amp; OTHERS :</b>			
Sayed Gulrez Hoda	36,00,000.00	<b>FIXED ASSETS :</b>	
Saqib Shekh	7,33,673.08	Building under Construction	34,24,429.00
Shams Ahmad	20,000.00	Fan	12,759.00
Yasmeen Ahmed	3,00,000.00	Furniture & Fixture	1,16,697.00
	46,53,673.08	Water Moter	4,000.00
		Computer	2,55,000.00
		Liabilities for Expenses-Audit Fees	15,000.00
Tuition fee from Students	4,39,925.00		
Interest on HDFC Bank	-		
Interest on Bandhan Bank	34,998.00		
Interest on UCO Bank	4,446.00		
Interest on PNB Raibari	464.00		
Interest on PNB Meghwal Mathiya	938.00		
Gas Subsidy	787.60		
KRISHI INPUT ANUDAN	14,671.22		
<b>ADVANCE TO SUPPLIERS &amp; OTHERS :</b>		<b>CLOSING BALANCE :</b>	
Maa Vaishnavi Traders	40,000.00	<b>CASH IN HAND &amp; BANK :</b>	
		Cash in Hand (Rai bari Mahua)	32,750.00
		Cash in Hand (Meghwal Mathiya )	-
		(As verified & Certified by the Management)	
		Punjab National Bank A/c No: 9950000100017	3,803.47
		Punjab National Bank A/c No: 9950000100075	49,068.96
		Bandhan Bank A/c No:50190029846796	6,85,539.50
		Uco Bank A/c No: 07240110026380	30,846.54
			8,02,008.47
<b>TOTAL</b>	<b>59,13,845.63</b>	<b>TOTAL</b>	<b>59,13,845.63</b>

This is the Statement of Receipt and Payment referred to in our report of even Date.

For SAKSHI SINGH AND ASSOCIATES  
Chartered Accountants  
FRN: 025411C

*Sakshi Singh*  
CA Sakshi Singh

Prop.  
Membership No. 540409  
Place : Patna  
Date : 17.08.2022  
UDIN: 22540409APJCHY7525



For and on behalf of the Board of Trustee

*Sayed Gulrez Hoda*  
SYED GULREZ HODA  
TRUSTEE

Place : Patna  
Date : 17.08.2022



**NOOR GIRLS HIGH SCHOOL  
MEGHWAL MATHIYA ,WEST CHAMPARAN**

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
To <b>Opening Balance :</b>	-	By Bank Charges	77.88
" Cash In Hand	23,500.00	" Conveyance	6,730.00
" Punjab National Bank A/c No: 9950000100075604	13,187.84	" Electricity Expenses	5,747.00
		" Mobile Phone Expenses	4,062.00
		" News Paper & Periodicals	1,940.00
<b>INTER BRANCH TRANSFER :</b>		" Office Expenses	15,307.00
" Hikmat Foundation	18,95,533.00	" Printing & Stationery	11,707.00
		" Repair & Maintenance	12,771.00
" Tution fee from Students	2,15,225.00	" Salary to Staff	5,00,913.00
		" Kitchen Consumable Item	4,500.00
		" Fare well programme	1,898.00
		" Advertisement	1,579.00
" Interest on PNB A/c	938.00	" Building under Construction	14,23,927.00
		" Fan	12,759.00
		" Furniture & Fixture	95,397.00
		" <b>Closing Balance :</b>	
		" Cash In Hand	-
		" Punjab National Bank A/c No: 9950000100075604	49,068.96
<b>TOTAL</b>	<b>21,48,383.84</b>	<b>TOTAL</b>	<b>21,48,383.84</b>

This is the Statement of Receipt and Payment referred to in our report of even Date.

For SAKSHI SINGH AND ASSOCIATES  
Chartered Accountants  
FRN: 025411C

*Sakshi Singh*

CA Sakshi Singh

Prop.

Membership No. 540409

Place : Patna

Date : 17.08.2022

UDIN: 22540409APJCHY7525



For and on behalf of the Board of Trustee

*Syed Gulrez Hoda*

SYED GULREZ HODA

TRUSTEE

Place : Patna

Date : 17.08.2022



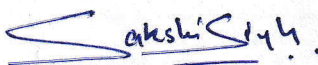
**NOOR GIRLS HIGH SCHOOL  
RAIBARI MAHUA, WEST CHAMPARAN**

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>To Opening Balance :</b>		By Bank Charges	77.88
" Cash in Hand	38,750.00	" Conveyance	17,780.00
" Punjab National Bank A/c No: 9950000100017965	11,073.53	" Electricity Expenses	7,117.00
		" Mobile Phone Expenses	3,238.00
		" News Paper & Periodicals	1,300.00
<b>" INTER BRANCH TRANSFER :</b>		" Office Expenses	24,910.00
" Hikmat Foundation	26,11,529.00	" Printing & Stationery	19,107.00
		" Repair & Maintenance	10,550.00
" Tuition fee from Students	2,24,700.00	" Salary to Staff	4,86,591.00
		" Advertisement	3,312.00
		" Fare well Programm	8,952.00
		" Kitchen Consumable Item	1,685.00
		" Building under Construction	20,00,502.00
" Interest on PNB Raibari	464.00	" Computer	2,55,000.00
		" Water Moter	4,000.00
" Gas Subsidy	787.60	" Furniture & Fixture	21,300.00
" KRISHI INPUT ANUDAN	14,671.22	<b>" Closing Balance :</b>	
		" Cash in Hand	32,750.00
		" Punjab National Bank A/c No: 9950000100017965	3,803.47
<b>TOTAL</b>	<b>29,01,975.35</b>	<b>TOTAL</b>	<b>29,01,975.35</b>

This is the Statement of Receipt and Payment referred to in our report of even Date.

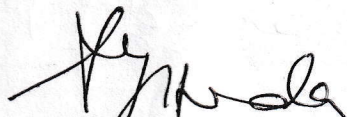
For SAKSHI SINGH AND ASSOCIATES  
Chartered Accountants  
FRN: 025411C

  
CA Sakshi Singh

Prop.  
Membership No. 540409  
Place : Patna  
Date : 17.08.2022  
UDIN: 22540409APJCHY7525



For and on behalf of the Board of Trustee

  
SYED GULREZ HODA

TRUSTEE

Place : Patna  
Date : 17.08.2022



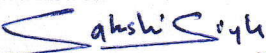
HIKMAT FOUNDATION  
57, A.N PATH ,SOUTH PATLIPUTRA COLONY , PATNA-800013

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>To Opening Balance :</b>			
" Cash in Hand	-	By Accounting Charges	10,000.00
" Bandhan Bank A/c No: 190003208935	5,89,074.42	" Bank Charges	351.40
" HDFC Bank A/c No: 50100257197130	-	" Conveyance	23,580.00
" Uco Bank A/c No: 07240110026380	48,356.94	" Income Tax penalty	1,000.00
	6,37,431.36	" Mobile Phone & Internet Expenses	2,735.00
		" Office Expenses	3,265.00
		" Printing & Stationery	965.00
		" Repair & Maintenance	35,204.00
		" Salary to Staff	55,000.00
" Interest on HDFC Bank A/c			
" Interest on Bandhan Bank	34,998.00		
" Interest on UCO Bank	4,446.00		
" <b>MEMBER'S CONTRIBUTIONS :</b>		" <b>INTER BRANCH TRANSFER :</b>	
" Sayed Gulrez Hoda	36,00,000.00	" NGHS Raibari Mahua	26,11,529.00
" Saqib Shekh	7,33,673.08	" NGHS Meghwal Mathiya	18,95,533.00
" Parvez Sheikh Fatehu	20,000.00		45,07,062.00
" Yasmeen Ahmed	3,00,000.00		
	46,53,673.08	" Liabilities for Expenses-Audit Fees	15,000.00
" <b>ADVANCE RECEIVED SUPPLIERS &amp; OTHERS :</b>			
" Maa Vaishnavi Traders	40,000		
		" <b>CLOSING BALANCE:</b>	
		" Bandhan Bank A/c No: 190003208935	6,85,539.50
		" Uco Bank A/c No: 07240110026380	30,846.54
<b>TOTAL</b>	<b>53,70,548.44</b>	<b>TOTAL</b>	<b>53,70,548.44</b>

This is the Statement of Receipt and Payment referred to in our report of even Date.

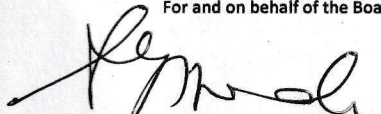
For SAKSHI SINGH AND ASSOCIATES  
Chartered Accountants  
FRN: 025411C

  
CA Sakshi Singh

Prop.  
Membership No. 540409  
Place : Patna  
Date : 17.08.2022  
UDIN: 22540409APJCHY7525



For and on behalf of the Board of Trustee

  
SYED GULREZ HODA

TRUSTEE

Place : Patna  
Date : 17.08.2022



**HIKMAT FOUNDATION**  
**57, A.N PATH ,SOUTH PATLIPUTRA COLONY , PATNA-800013**

**(NOOR GIRLS HIGH SCHOOL , MEGHWAL MATHIYA & RAIBARI , WEST CHAMPARAN)**

ANNEXURE -A

S.N.	PARTICULORS	AS ON 01.04.2021	ADDITION DURING THE YEAR		TOTAL	RATE OF DEPRECIATION	DEPRECIATION	W.D.V. AS ON 31.03.2022
			FIRST HALF YEAR	SECOND HALF YEAR				
1	FURNITURE	1,87,975.50	23,200.00	93,497.00	3,04,672.50	10%	25,792.40	2,78,880.10
2	FAN	38,621.75	12,759.00		51,380.75	15%	7,707.11	43,673.64
3	Water Moter			4,000.00	4,000.00	15%	300.00	3,700.00
4	Computer			2,55,000.00	2,55,000.00	60%	76,500.00	1,78,500.00
	<b>TOTAL</b>	<b>2,26,597.25</b>	<b>35,959.00</b>	<b>3,52,497.00</b>	<b>6,15,053.25</b>		<b>1,10,299.51</b>	<b>5,04,753.74</b>

**For SAKSHI SINGH AND ASSOCIATES**  
Chartered Accountants  
FRN: 025411C

*Sakshi Singh*

CA Sakshi Singh

Prop.  
Membership No. 540409  
Place : Patna  
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UDIN: 22540409APJCHY7525



For and on behalf of the Board of Trustee

*Syed Gulrez Hoda*

SYED GULREZ HODA  
TRUSTEE

Place : Patna  
Date : 17.08.2022