



**FORM No. 10B**  
**[See rule 16CC and 17B]**

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **HUMSAFAR**

[name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

- (1) Preparation of these financial statements is the responsibility of the Management. our responsibility is to express an opinion on these financial statements. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that include our opinion . Reasonable assurance is a high level assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists
- (2) Details of members filled up is as per list provided to us by the Management
- (3) As Certified by the Management there has been no violation of other laws and we have relied on this certificate

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 \* fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2023** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2023**

subject to the following observations/qualifications

- (1) Bifurcation of application of income under electronic mode & other than electronic mode is based on figures extracted from the cash book of the Institution and are as provided by management and relied on by us

The prescribed particulars are annexed hereto.

For TANDON KAKKAR & ASSOCIATES  
Chartered Accountants  
(Firm Regn No.: 0001861C)

(AVINASH KAKKAR)

Partner  
Membership No: 082394



Place :LUCKNOW  
Date : 27-Oct-2023  
UDIN : 23082394BGWKHI5154

**ANNEXURE  
Statement of particulars**

Basic Details	1.	PAN of the auditee		AAATH7506C							
	2.	Name of the auditee		HUMSAFAR							
	3.	Assessment Year		2023-2024							
	4.	Previous Year		From 1-APR-2022 to 31-MAR-2023							
	5.	Registered Address of the auditee		27 , NEAR TIMES OF INDIA NEW BERRY ROAD, , NEW BERRY ROAD, LUCKNOW , UTTAR PRADESH, 226001, INDIA							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Trust							
	8.	Whether the auditee is established under an instrument?		Yes							
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy )	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (a) of sub-section (1) of section 12AB of the Act	01-Oct-2021	AAATH7506CE20214	PRINCIPAL CIT	01-Apr-2022					
Management	10.	10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		ARUNDHATI DHURU	Trustee			AGBPD7123N	PAN	Yes	No		A- 893 ,INDIRA NAGAR,Indira Nagar S.O (Lucknow), Lucknow,LUCKNOW,Uttar Pradesh,226016 INDIA
		NISHI MEHROTRA	Trustee			AGMPM5708R	PAN	Yes	No		27 NEW BERRY ROAD ,HAZRATGANJ,Lucknow G.P.O.,Lucknow,LUCKNOW,Uttar Pradesh,226001 INDIA
	SHAHIRANAIM	Trustee			ACCPN3577D	PAN	Yes	No		529 K/316 GREEN VILLA, , KHURRAM NAGAR,Vikas Nagar S.O,Lucknow,LUCKNOW,Uttar Pradesh,226022 INDIA	



AMITA VERMA	Trustee			ABNPV040 1C	PAN	Yes	No		44 ,RAJ BHAWAN COLONY,L ucknow G.P.O.,Luc know,LUCK NOW,Uttar Pradesh,22 6001 INDIA
RISHA SYED	Trustee			BCIPS0379 F	PAN	Yes	No		H.NO 529A/221 ,SANT KABEER LANE, MATEENPU RWA, KHURRAM NAGAR,Vik as Nagar S.O,Luckno w,LUCKNO W,Uttar Pradesh,22 6022 INDIA
NIDHI BANSAL	Trustee			ABLPL8112 C	PAN	Yes	No		266, TATVAM VILLAS, ,SECTOR 48, SOHNA ROAD,Gurg aon South City II S.O,Gurgao n,GURGAO N,Haryana, 122018 INDIA
GURJEET KAUR	Trustee			AITPK2127 K	PAN	Yes	No		551 CHHA/161 ,KA, NEW SARDARI KHERA ,Alambagh S.O,Luckno w,LUCKNO W,Uttar Pradesh,22 6005 INDIA
TRUPTI JHAVERI PANCHAL	Trustee			ALXPP5073 C	PAN	Yes	No		73 GARDEN VIEW, ,7TH FLOOR, , SION EAST,Sion S.O,Mumba i,MUMBAI, Maharashtr a,400022 INDIA
MEERA SANGHAMITRA	Trustee			HREPS539 4K	PAN	Yes	No		FLAT NO.205, 2ND FLOOR,,RA INTREE ABODE APPTS, ,Lingampall i S.O,Serilin gampally,K. V.RANGAR EDDY,Tela ngana,5000 19 INDIA

10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year



	Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Objects	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility						No Yes No Yes No No No Yes	
	12.	(i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?						No	
		(ii) If yes, please furnish following information:-							
		(A) date of such modification/ adoption (DD/MM/YYYY)							
		(B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.						Yes	
Commencement of activities	13.	(i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No	
		(ii) If yes in 13 (i) , date of commencement of activities							
		(iii) If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?							
		(iv) If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section							
		S.No	Date of Application	Status of registration in pursuance of application		Date of Registration or cancellation based on such application	URN of such registration		
	1	01-Oct-2021	Registration granted						
Details of Place where books of accounts and other documents have	14.	(i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee						Yes	
		(ii) Provide the following details of the books of account and other documents							
		S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place	Whether the books of account have been audited (Yes/No)	



					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Cash book	Yes	Yes	Yes				Yes
2	Ledger	Yes	Yes	Yes				Yes
3	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes				Yes
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-?						
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?					No	
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts						
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility					No	
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?					No	
	(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts						
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility					No	
Business Undertaking	16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution						
	S.No.	Name of Project/ Institution				Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)		
	Total							
Business Undertaking	17.	(i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11					No	
	(ii)	If yes, then provide the following details of the business undertaking:						
		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11
Business Incidental to Objects	18.	(i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be					No	
	(ii)	If yes, then provide the following details of such business:						
	(a)	Nature of Business						
	(b)	Sector						
		Sub Sector						
		Business Code						
(c)	Whether separate books of account have been maintained for the business					No		



					(d) Whether the business is incidental to the attainment of the objects of the auditee	No						
					(e) Profits and gains from the business during the previous year							
TDS on receipts	19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :											
	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										No
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >									Yes	
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									3275000	
	23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD										
		(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G									0
		(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G )									0
		(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(a)	Cash donations exceeding Rs. 2000					0	
			Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction					0	
			Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(c)						5579300	
		Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(d)	Total (a)+(b)+(c)					5579300		
	(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD									0	
	(v)	Donations received in kind									0	
	(vi)	Anonymous Donations referred to in section 115BBC										
	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC									0	
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC									0	
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC									0	
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC									0	
	(e)	Total (a+b+c+d)									0	
	(vii)	Any other voluntary contribution not part of Form No. 10BD & ;Please specify the nature& ;									0	



	(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]			5579300					
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]				8854300					
25.	Total foreign contribution out of the total voluntary contributions stated in 24				5579300					
26.	Voluntary Contribution forming part of corpus (which are included in 24)									
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11			0					
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11			0					
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24- \{23(vi)(d)+26A+ 26B\}]				8854300					
Income to be applied	28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)			3388763					
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			0					
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]			12243063					
	31.	Application of Income (excluding application not eligible and reported under serial number 37)								
	(i)	Total amount applied for charitable or religious purposes in India during the previous year	+Electronic( In Rs)	Other than Electronic( In Rs.)	Total Amount in Rs.					
	(a)	Contribution or donation to any other person during the previous year	0	0	0					
	(b)	Object wise application other than the application provided in (a)								
	(I)	Religious	0	0	0					
	(II)	Relief of poor	0	0	0					
	(III)	Education	0	0	0					
	(IV)	Medical relief	0	0	0					
	(V)	Yoga	0	0	0					
	(VI)	Preservation of environment (including watersheds, forests and wildlife)	0	0	0					
	(VII)	Preservation of monuments or places or objects of artistic or historic interest	0	0	0					
	(VIII)	Advancement of any other objects of general public utility	4884374	1452348	6336722					
	(IX)	Application which cannot be specifically categorised under to	0	0	0					
	(X)	Total	4884374	1452348	6336722					
	(c)	Total application [(a) + (b)(X)]	4884374	1452348	6336722					
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
		S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application		TDS		
						+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
	(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]			71009					
	(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year			72086					
	(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]			6337799					
	(vi)	Bifurcation of application in 31 (v) into Revenue or Capital			6337799					
	(a)	Revenue			6337799					
	(b)	Capital			0					
	(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.			0					
	(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.			0					
	<b>Amount to be disallowed from application</b>									
	(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40			0					
	(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A			0					
	(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus			0					
	(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects			0					



	(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act		0	
	(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		0	
	(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0	
	(xvi)	Applied for any purpose beyond the objects of the auditee		0	
	(xvii)	Any other disallowance		0	
	(xviii)	Total allowable application [ $\sqrt{31(v)+31(vii)+31(viii)}$ ? $\sqrt{31(ix)$ to $31(xvii)}$ ]		6337799	
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub_section (1) of section 11		4068805	
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0	
	(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income		1836459	
	32.	Taxable Income [30- $\sqrt{31(xviii)}$ to $31(xxi)$ ]]		0	
section 115BBI	33.	Income taxable under section 115BBI			
	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No		
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No		
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No		
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No		
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No		
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No		
	(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No		
	(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No		
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No		
(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No			
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBI		0	
Other Income	35.	Other Income			
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No		
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0	
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0	
	(d)	Income chargeable under sub-section (4) of section 11		0	
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11			
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No		
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No		
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No		
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No		
	37.	Application of income out of the following sources during the previous year	=+Electronic( In Rs)	Other thanElectronic( In Rs.)	Amount in Rs.
	(A)	. Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0
	(B)	. Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0



(C)	. Income of earlier previous years up to 15% accumulated or set apart	0	0	0
(D)	. Corpus	0	0	0
(E)	. Borrowed fund	0	0	0
(F)	. Any other	0	0	0

38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37										
	S.no	Name of person to whom amount paid or credited	PAN	Amount of application (Rs)	Mode of Application			TDS			
				=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS		
39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?							No		
	(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
	(a)	Provision of proviso to clause (15) of section 2 is applicable							No		
	(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated							No		
	(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated							No		
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated							No		
	(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13									
	(a)	Income for the previous year									0
	(b)	Total Expenditure incurred in India, for the objects of the auditee,									0
	(c)	Expenditure to be disallowed									
	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed							0		
	(ii)	Expenditure from any loan or borrowing							0		
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and							0		
	(iv)	Expenditure in the form of contribution or donation to any person.							0		
	(v)	Capital expenditure							0		
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40							0		
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A							0		
	(viii)	Any other disallowance							0		
	(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))							0		
(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [ a ? b+c(ix)]									0	

Expenditure Incurred for	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details									
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure							No		
	(b)	Total income of auditee during the previous year									0
	(c)	Percentage of expenditure which is of religious nature to the total income [ Amount in (a)/(b)]									0

Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13									
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address				
		4-any trustee of the trust or manager (by whatever name called) of the institution	MEERA SANGHAMITRA	HREPS5394K			FLAT NO.205, 2ND FLOOR,,RAINTREE ABODE APTTS, ,Lingampalli S.O,Serilingampally,K.V. RANGAREDDY,Telangan a,500019 INDIA				
		4-any trustee of the trust or manager (by whatever name called) of the institution	ARUNDHATI DHURU	AGBPD7123N			A- 893 ,INDIRA NAGAR,Indira Nagar S.O (Lucknow),Lucknow,LU CKNOW,Uttar Pradesh,226016 INDIA				



	4-any trustee of the trust or manager (by whatever name called) of the institution	NISHI MEHROTRA	AGMPM5708R			27 NEW BERRY ROAD ,HAZRATGANJ,Lucknow G.P.O.,Lucknow,LUCKNOW,Uttar Pradesh,226001 INDIA	
	4-any trustee of the trust or manager (by whatever name called) of the institution	SHAHIRA NAIM	ACCPN3577D			529 K/316 GREEN VILLA, , KHURRAM NAGAR,Vikas Nagar S.O,Lucknow,LUCKNOW ,Uttar Pradesh,226022 INDIA	
	4-any trustee of the trust or manager (by whatever name called) of the institution	AMITA VERMA	ABNPV0401C			44 ,RAJ BHAWAN COLONY,Lucknow G.P.O.,Lucknow,LUCKNOW,Uttar Pradesh,226001 INDIA	
	4-any trustee of the trust or manager (by whatever name called) of the institution	RISHA SYED	BCIPS0379F			H.NO 529A/221 ,SANT KABEER LANE, MATEENPURWA, KHURRAM NAGAR,Vikas Nagar S.O,Lucknow,LUCKNOW ,Uttar Pradesh,226022 INDIA	
	4-any trustee of the trust or manager (by whatever name called) of the institution	NIDHI BANSAL	ABLPL8112C			266, TATVAM VILLAS, ,SECTOR 48, SOHNA ROAD,Gurgaon South City II S.O,Gurgaon,GURGAON ,Haryana,122018 INDIA	
	4-any trustee of the trust or manager (by whatever name called) of the institution	GURJEET KAUR	AITPK2127K			551 CHHA/161 ,KA, NEW SARDARI KHERA ,Alambagh S.O,Lucknow,LUCKNOW ,Uttar Pradesh,226005 INDIA	
	4-any trustee of the trust or manager (by whatever name called) of the institution	TRUPTI JHAVERI PANCHAL	ALXPP5073C			73 GARDEN VIEW, ,7TH FLOOR, , SION EAST,Sion S.O,Mumbai,MUMBAI, Maharashtra,400022 INDIA	
42.	Details of transactions referred to in section 13 (2)						
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both				No	
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;				No	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;				No	
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;				No	
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;				No	
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;				No	
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person				No	
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.				No	
Specified Violation	43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation					
		Income of the auditee has been applied, other than for the objects of the trust or institution.				No	
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.				No	
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.				No	
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.				No	
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.				No	
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.				No	
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.				No	
44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?					No	



45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		Yes
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?		Yes



Schedule Corpus: Details of Corpus

Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)(1)	Received/ Treated as corpus during the previous year(2)	Applied during the previous year(3)	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions) (4)	Total amount invested or deposited back in to corpus(5)	Financial year in which (4) was applied earlier(6)	Closing balance (7)[(1+2+5)-3]	Invested in modes specified in section 11(5)(8)	Amount taxed in previous assessment year(9)	Invested in modes other than specified in section 11(5) as on last day of the previous year(10)	Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution in or donation to any person;	Maintained as not separately identifiable	If corpus donation is of type (i) then whether it fulfills the following conditions	Invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
(i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020															
(ii) ? Other than (i) above received on or after 01.04.2021															
(iii) Other than (i) and (ii) above															



Schedule FC: Details of foreign contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) corpus	0	
(ii) non- corpus	5579300	4028599
<b>Total</b>	<b>5579300</b>	<b>4028599</b>

Schedule DI: Details of deemed application under Explanation 1 to sub-section (1) of section 11 and deemed income under sub-section (1B) of section 11									
Year in which income is deemed to be applied (F.Y.)	Date of furnishing Form 9A (dd/mm/yy yy)	Amount deemed to be applied during the previous year referred to in column 1	Reason of deeming application	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier assessment year out of the amount referred to in column (5) (Fill schedule DA)	Out of the deemed application claimed, amount required to be applied during the financial year pertaining to current assessment year (5-6)	Amount of deemed application claimed in earlier years, applied during the financial year relating to current AY	Amount which could not be applied and deemed to be income under section 11(1B) during the previous year (7-8)	Balance Amount of deemed application (5-7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2022-2023	27-Oct-2023	4068804	any other reason	0	0	0	0	0	0

Schedule DA: Details of accumulated income taxed in earlier assessment years as per sub-section (1B) of section 11					
Year of accumulation (F.Y.)	Assessment year in which the amount referred to in column (4) of schedule DI was taxed				
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
2018-2019	0	0	0	0	0
2019-2020	0	0	0	0	0
2020-2021	0	0	0	0	0
2021-2022	0	0	0	0	0
2022-2023	0	0	0	0	0

Schedule ACA: Details of accumulated income taxed in earlier assessment years under sub-section (3) of section 1					
Year of accumulation (F.Y.)	Assessment year in which this amount was taxed				
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
2018-2019					
2019-2020					
2020-2021					
2021-2022					
2022-2023					

Schedule TDS/TCS									
Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LKNH05520E	194C		285083	285083	285083	2851	0	0	0
LKNH05520E	194-I		402688	402688	402688	40267	0	0	0
LKNH05520E	194J		680400	680400	680400	68040	0	0	0

Schedule Statement of TDS/TCS



Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
LKNH05520E	26Q	31-Jul-2022	14-Jul-2022	Yes
LKNH05520E	26Q	30-Nov-2022	18-Oct-2022	Yes
LKNH05520E	26Q	31-Jan-2023	10-Jan-2023	Yes
LKNH05520E	26Q	31-May-2023	19-Apr-2023	Yes

**Schedule Interest on TDS/TCS**

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment Dd/mm/yyyy
(1)	(2)	(3)	(4)
LKNH05520E	30	30	16-Apr-2022



**HUMSAFAR**  
**27, New Berry Road, Lucknow**  
**BALANCE SHEET AS AT 31-03-2023**

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
<b>TRUST FUND</b>			<b>FIXED ASSETS</b>		
Opening Balance	272656.84		As per Schedule " A "		89540.00
Add : Excess of Income over Expenditure	5886770.84	6159427.68	<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
			<b>(a) Current Assets</b>		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			PNB A/c 99062	193215.70	
<b>(a) Current Liabilities</b>			SBI 40154806607	3773002.00	
Provision for Audit Fee	9798.00		HDFC Bank A/c 50100325497549	2068201.96	
Provision for capacity building of staff	46466.00		PNB A/c No.001417	106477.02	6140896.68
Provision for Report Writing	14745.00	71009.00			
		<b>6230436.68</b>			<b>6230436.68</b>

Accounting Policies & Notes to A/Cs Schedule "B"  
As per our report of even date.  
For TANDON KAKKAR & ASSOCIATES  
Chartered Accountants  
Fm Reg No 001861C

(AVINASH KAKKAR)

Partner

M No 082394

Place : Lucknow

27-10-2023

UDIN: 23082394BGWKHI5154



*Arundhati Dhuru*  
**(ARUNDHATI DHURU)**  
**TRUSTEE**

## HUMSAFAR

27, New Berry Road, Lucknow

### INCOME & EXPENDITURE A/C FOR THE YEAR ENDING ON 31ST MARCH 2023

Expenditure	Rs.	Rs.	Income	Rs.	Rs.
To Audit Expenses		2829.00	<b>By Grant Received</b>		
To Bank Charges		129.81	American Jewish World Service (AJWS) Grant (Jan 22- Dec 22)	1947985.00	
To Board Meeting Expenses		58083.00	American Jewish World Service (AJWS) Grant (Jan 23- Dec 23)	2376300.00	
To Communication Cost		2252.00	CCFD Terre Solidaire Grant	831000.00	
To Depreciation		19570.00	Global Fund for women Grant	504041.00	
To Internal Audit Expenses		14750.00	Association for India's Development (AID) Grant (Jan 23- Dec23)	2041250.00	
To Legal Expense (TDS Return Filling Fees)		9842.00	Azim Premji Philanthropic Initiatives (April 22- Oct-22)	941126.00	
To Livelihood Expenses		77000.00	Azim Premji Philanthropic Initiatives (Nov 22- Oct-23)	2935000.00	11576702.00
To Medical Expense		1000.00			
To Meeting Expenses		240.00	By AID Interest on Grant Fund		17531.19
To Office Maintenance Expenses		3870.00	By AJWS Interest on Grant Fund		139070.36
To Office Rent		98834.00	By CCFD Interest on Grant Fund		23283.52
To Professional Charges		5000.00	By GFW Interest on Grant Fund		38296.60
To Staff Salary		91030.00	By Oxfam Interest on Grant Fund		9304.00
To Staff Welfare Cost (Medical Insurance)		40266.00			
To Statutory Audit Expenses		3540.00	By Donation Received		340000.00
To Travel Expenses		561.00	By Sale of Scrap		1250.00
			By Azim Premji		9850.00
			By APPI Bank Interest		87775.18
<b>Expenses Incurred from Grant</b>					
<b>(A) AJWS Grant</b>					
<b>Program Cost</b>					
Aapno Se Samvaad	50000.00				
Advance Leadership Building Workshop	6527.00				
Beyond the Binary	150000.00				
Capacity Building	149418.00				
Field Assistant	227615.00				
Field Supervisor	290268.00				
Leadership Building Session & Workshop with Community & College	182044.00				
Livelihood Training	129863.00				
Program Support to 3 Districts	48000.00				
Street Campaign on Raising Awareness on Sexual	105986.00				
Yuvak Yuvti Mela	151852.00				
Yuva Tarang Advance Leadership Program	305523.00	1797096.00			
<b>Admin Cost</b>					
Administrative Support	36060.00				
Audit Fees	6000.00				
Finance Officer	137910.00				
Office Rent	153270.00				
Office Supplies & Maintenance	49541.00				
Phone Fax & Internet	46650.00				
Travel for Monitoring	18445.00	447876.00			
<b>(B) CCFD Grant</b>					
<b>Admin Cost</b>					
Administrative Support	30000.00				
Audit Fee	3200.00				
Finance Officer	36000.00				
Office Expenses	47983.00				
Office Rent	36000.00	153183.00			
<b>Program Cost</b>					
Advocacy with Stakeholders etc.	98964.00				
Awareness Session & Workshop in Communities	120130.00				
Capacity Building of Staff	70000.00				
Field Assistant	217415.00				
Field Supervisor	51385.00				
Street Campaign on Raising Awareness	119923.00	677817.00			
<b>(C) GFW Grant</b>					
<b>Admin Cost</b>					
Audit Fees	2097.00				
Finance Officer	20000.00				
Office Expenses	12429.00				
Part Office Rent	20000.00	54526.00			
<b>Program Cost</b>					
Awareness Session & Workshop with Community & Youth	14692.00				
Campaign Against Hate for Diversity, Workshop	30035.00				
Field Supervisor	73920.00				
Livelihood Program	95868.00				
Monitoring & Evaluation	100000.00				
Program Resource Person Cost	135000.00	449515.00			



<b>(D) AID GRANT</b>					
<b>Lucknow Administration Cost</b>					
Administrative Support	6000.00				
Finance Officer	9000.00				
Office Part Rent	20454.00				
Part Electricity and Maintenance	9207.00				
Phone Fax and Internet	825.00	45486.00			
<b>Aid Lucknow Program Cost</b>					
Awareness Capaign for Fundamental Rights	5233.00				
Field Supervisor	56000.00				
Leadership Building with Women & Youth	2554.00				
Leadership Workshop , Travel for Networking	5464.00	69251.00			
<b>AID Case Unit Sitapur</b>					
Honorarium of Counsellor (Junior)	16000.00				
onorarium of Counselor (Senior)	45000.00				
Legal Consultant	8000.00				
Suppoort Centre Cost	62117.00				
Travel for Case Workers	3599.00				
Travel for Program Implementation	6717.00	141433.00			
<b>AID Sitapur Administration Cost</b>					
Communication	1302.00				
Electricity and Maintenance	220.00				
Finance Officer	6000.00				
Office Rent	18000.00	25522.00			
To OXFAM Interest on Grant Fund		9300.00			
To AJWS Interest on Grant Fund		113346.00			
To GFW Interest on Grant Fund		36551.00			
To CCFD Interest on Grant Fund		9200.00			
<b>TO AZIM PREMJI PHILANTHROPIC INITIATIVES GRANT</b>					
<b>Office Administration Cost</b>					
Audit Fee	4500.00				
Appi Bank Charges	13.20				
Office Rent	74130.00				
Electricity And Water Charges	7161.00				
Finance Officer	44100.00				
Tds Return Fees	2504.00	132408.20			
<b>Program Expenses</b>					
Campaign & Legal Activism	25083.00				
Capacity Building For Survivors	11874.00				
Legal Expenses For Filling Cases Of Violence	252200.00				
Medical Travel Food	73608.00				
Meeting With Key Stake Holders	17210.00				
Networking With Stakeholders	1770.00				
Networking With Stakeholders Medical Legal	2360.00				
Quaterly Leadership Building	35110.00				
Support Centre Cost	57857.00				
Travel For Program Coordinator & Counsellor	22225.00				
Working With Burn Survivors	4904.00	504201.00			
<b>Salary &amp; Benefits</b>					
Councellor Cum Advocacy Officer	140000.00				
Counsellor	264750.00				
Finance Officer (Nov-22)	34950.00				
Legal Expert	163200.00				
Legal Expert 2	163200.00				
Office Associate	14480.00				
Program Coordinator	467760.00	1248340.00			
<b>Travel Related Expenses</b>					
Travel For Program Implementation		12444.00			
By Excess of income over Expenditure transferred to trust fund		5886770.84			
		<b>12243062.85</b>			<b>12243062.85</b>

As per our report of even date.  
**For TANDON KAKKAR & ASSOCIATES**  
Chartered Accountants  
Fm Reg No 001861C

(AVINASH KAKKAR)  
Partner  
M No 082394  
Place : Lucknow  
27-10-2023  
UDIN: 23082394BGWKHI5154



(ARUNDHATI DHURU)  
TRUSTEE

## **HUMSAFAR**

**27, New Berry Road, Lucknow**

### **SCHEDULE "A"-FIXED ASSETS**

<b><u>PARTICULARS</u></b>	<b><u>RATE</u></b>	<b><u>WRITTEN DOWN VALUE</u></b>	<b><u>ADDITIO N/DEDUC TION</u></b>	<b><u>GROSS VALUE</u></b>	<b><u>DEPRECI ATION</u></b>	<b><u>NET VALUE</u></b>
Air Conditioner	15%	6483.00	0.00	6483.00	972.00	5511.00
Computer & Printer	40%	16127.00	0.00	16127.00	6451.00	9676.00
Fan	15%	247.00	0.00	247.00	37.00	210.00
Furniture & Fixture	10%	18633.00	0.00	18633.00	1863.00	16770.00
Office Equipments	15%	10294.00	0.00	10294.00	1544.00	8750.00
Refrigerator	15%	994.00	0.00	994.00	149.00	845.00
Computer Software	40%	7020.00	0.00	7020.00	2808.00	4212.00
Mobile	15%	6012.00	0.00	6012.00	451.00	5561.00
Vehicle	15%	37000.00	0.00	37000.00	2775.00	34225.00
CCTV Camera	40%	6300.00	0.00	6300.00	2520.00	3780.00
<b>Total</b>		<b>109110.00</b>	<b>0.00</b>	<b>109110.00</b>	<b>19570.00</b>	<b>89540.00</b>



# **HUMSAFAR**

## **SCHEDULE "B"**

### **NOTES FORMING INTEGRAL PART OF ACCOUNTS FOR THE YEAR ENDED ON** **31.03.2023**

#### **1. Significant Accounting Policies:**

(i) **Accounting Convention:** The accounts are prepared on following the going concern concept unless otherwise stated and confirm to the policies and practices prevailing in the country.

(ii) **Revenue Recognition of Income & Expenditure:** The assessee generally follows mercantile system of accounting and recognises significant accounting items of income & expenditure on accrual basis. However, some expenses are accounted for on payment/ crystalization basis.

(iii) **Depreciation:** Depreciation is being charged on written down value method on items of fixed assets.

(iv) **Fixed Assets:** Fixed assets are stated at their original cost of acquisition including all the related expenses which are attributable to bringing them to their present condition

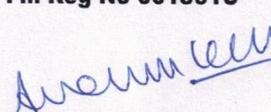
1. Debit/ Credit balances as outstanding in personal accounts of parties, and banks are as per ledger only and are subject are subject to reconciliation/confirmation.

3. In the opinion of the management & to the best of their knowledge & belief, the value on realization of loans & advances and current assets in ordinary course of business will not be less than the amount at which they are stated in the balance sheet

**For TANDON KAKKAR & ASSOCIATES**

**Chartered Accountants**

**Fm Reg No 001861C**

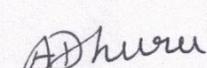
  
**(AVINASH KAKKAR)**

**Partner**

**M No 082394**

**27-10-2023**



  
**(ARUNDHATI DHURU)**  
**TRUSTEE**

# **HUMSAFAR**

## **SCHEDULE "B"**

### **NOTES FORMING INTEGRAL PART OF ACCOUNTS FOR THE YEAR ENDED ON** **31.03.2023**

#### **1. Significant Accounting Policies:**

(i) **Accounting Convention:** The accounts are prepared on following the going concern concept unless otherwise stated and confirm to the policies and practices prevailing in the country.

(ii) **Revenue Recognition of Income & Expenditure:** The assessee generally follows mercantile system of accounting and recognises significant accounting items of income & expenditure on accrual basis. However, some expenses are accounted for on payment/ crystalization basis.

(iii) **Depreciation:** Depreciation is being charged on written down value method on items of fixed assets.

(iv) **Fixed Assets:** Fixed assets are stated at their original cost of acquisition including all the related expenses which are attributable to bringing them to their present condition

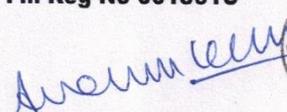
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**For TANDON KAKKAR & ASSOCIATES**

**Chartered Accountants**

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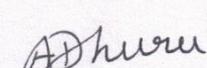
  
**(AVINASH KAKKAR)**

**Partner**

**M No 082394**

**27-10-2023**



  
**(ARUNDHATI DHURU)**  
**TRUSTEE**