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AUDITOR'S REPORT

Financial Year 2024-25

GURUKSHETRA FOUNDATION

Registered Office: Arzan, Al Hijrah Masjid, Near Bharat Petrol
Pump Malhani Padaw, Sadar Jaunpur, Uttar Pradesh 222001

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Founder

Nadeem Sultan Nomani

Fazil, M.Com, LL.B, LL.M,
CA (F), Ph.D. (Law)

COMPUTATION OF TAXABLE INCOME OF GURUKSHETRA FOUNDATION,
MALIKANPUR, DISTT. JAUNPUR-U.P.-222109

Ay. : 2025-2026

Status : Charitable Trust
Date of Birth : 14.06.2021
P/A/C No. : AADTG8780G
12AA Reg. No. : AADTG8780G22LK01
80G Reg. No. : AADTG8780G22LK02
Name of Bank : S.B.I.
A/C No. : 40304311877
IFSC Code : SBIN0012500
Previous Year ended: 31.03.2025

STATEMENT OF ASSESSABLE INCOME WITH NOTES FORMING PART OF
RETURN:

Notes:

1. An Audited Accounts for the year ended 31.03.2025 are enclosed.
2. These are following Income/Receipts during the year as per Audited Accounts.

PARTICULARS :

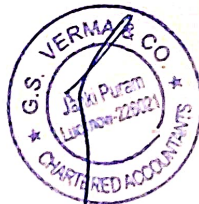
SURPLUS/DEFICIT:

Income as per Audited Income & Exp. A/C	12000000.00
Add: Excess of Expenditure over Income	<u>122504.15</u>
Exp. As per Income & Expenditure A/C	12122504.15
Less: Dep.	<u>16720.34</u>
	12105783.81

Note : Compliance of Section 11 of Income Tax Act:

Minimum amount to be applied	
85% of Rs. 12000000.00	10200000.00
Amount applied during the year	12105783.81

Surplus/Deficit 12000000.00 – 12105783.81 = Rs. (-) 105783.81



G.S. Verma & Co.

CHARTERED ACCOUNTANTS

CA G.S. Verma

M.Com., (Lko.) F.C.A

CA

Res./Offi.: 05872-262876
M.: 9415035096, 9648935096
9415070525, 9935344044

Head Office :

Verma Complex
Gutaia Bagh-Gola Road
Lakhimpur-242701

Branch Office :

1st Near Majestic Talkies
Govindganj, Shahjahanpur
Ph.: 05842-222427
11th Lakhimpur Road Gola
Lakhimpur Kheri
11th 60 Feet Road Jankipuram
Extension, Lucknow 226021
IV F- 502, 3rd Floor, F-Block
SPS Residency-Vaibhav Khand
Indra Puram, Ghaziabad-201014,

Ref.

Date: 28 OCT 2025

FORM NO. 10BB

(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 sub-section (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 which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

We have examined the Balance Sheet of **GURUKSHETRA FOUNDATION, MALIKANPUR, DISTT. JAUNPUR-U.P.-222109** as at 31.03.2025 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 or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 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, if any:-

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:-

- 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 31.03.2025 and
- In the case of the Income and Expenditure account or Profit and Loss Account, of the Income and application/profit or loss of its accounting year ending on 31.03.2025:

subject to the following observations/qualifications:-
The prescribed particulars are annexed hereto.

UDIN- 25072194BMIYEP5696 Dt. 28.10.2025

PLACE: LUCKNOW

DATED: 28 OCT 2025



FOR G.S. VERMA & CO.,
CHARTERED ACCOUNTANTS

(G.S. VERMA)

PARTNER

M.NO. 072194

GURUKSHETRA FOUNDATION, MALIKANPUR, DISTT. JAUNPUR

BALANCE SHEET AS ON 31.03.2025

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND:					
Opening Balance	202338.76		FIXED ASSETS:		
Less: Excess of Expenditure over Income	<u>122504.15</u>	79834.61	Laptop & Computer	6912.00	
			Less: Dep.	<u>2764.80</u>	4147.20
			Furniture & Fixture	37215.00	
			Less: Dep.	<u>3721.50</u>	33493.50
			Education Equipments	49514.20	
			Less: Dep.	<u>7427.13</u>	42087.07
			Mobile	18712.75	
			Less: Dep.	<u>2806.91</u>	15905.84

Provisions:

Consultancy Fees

Sundry Payable

12500.00 Cash-in-hand & Bank Balance:

5258.00 Cash-in-hand

S.B.I. A/C No. 40304311877

1540.00

419.00

TOTAL Rs.

97592.61

TOTAL Rs.

97592.61

AS PER OUR REPORT OF EVEN DATE.

FOR G.S. VERMA & CO.,

CHARTERED ACCOUNTANTS.

PLACE: LUCKNOW

DATED: 28 OCT 2025



(G.S. VERMA)

PARTNER

For Gurukshetra Foundation,

President/Secretary

GURUKSHETRA FOUNDATION, MALIKANPUR, DISTT. JAUNPUR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Exp.		By Membership Fees & Contribution	475000.00
To Salary to Staff	590633.81	By Donation by Public	10525000.00
To Office Rent	120000.00	By NGO Collaboration Donation	1000000.00
To Electricity	76285.00		
To Office Exp.	32261.00		
To Printing & Stationery	26481.00		
To Telephone & Postage	4599.00		
To Newspaper & Periodicals	17445.00	By Excess of Expenditure over Income	
To Travelling & Conveyance	180585.00	transferred to Balance Sheet	122504.15
To Bank Charges	3079.00		
To Consultancy Fees	12500.00		
To Programme Exp.			
To Jeevndoor Abhiyan	654875.00		
To Gyandeeep Yojana	524985.00		
To Shakti Samvad	401584.00		
To Harit Sankalp	375545.00		
To Samvedna Sahayata Yojana	749685.00		
To Navchetna Nashamukti Mission	498784.00		
To Uday Abhiyan	301847.00		
To Samata Sangram	248965.00		
To Jan Jeevan Jansamvad	426315.00		
To Krishi Sanvardhan Yojana	597485.00		
To Nari Arogya Amrit Yojana	452695.00		
To Utsav Samman Yojana	224630.00		
To Sangathit Shakti SHG Prerna Yojana	376015.00		
To Surakshit Path Yatra	296485.00		
To Jeevansathi Sahayog Yojana	426154.00		
To Dharmadeep Seva Yojana	536487.00		
To Anjaneya Anna Kshetram	821365.00		
To Sambhav Sangam Yojana	578459.00		
To Jalamrit Seva Abhiyan	347651.00		
To Swachhsangram Jan Kalyan Yojana	451365.00		
To Yogamaya Bharat Abhiyan	323658.00		
To Kaushal Shakti Mahila Prashikshan Yojana	671985.00		
To Jan Chetna Samvad Yatra	523659.00		
To Free Food Distribution	231237.00		
To Dep.	16720.34		

TOTAL Rs.

12122504.15

TOTAL Rs.

12122504.15

AS PER OUR REPORT OF EVEN DATE.

FOR G.S. VERMA & CO.,
 CHARTERED ACCOUNTANTS.

(G.S. VERMA)

PARTNER

For Gurukshetra Foundation,

President/Secretary

PLACE: LUCKNOW

DATED: 28 OCT 2025



GURUKSHETRA FOUNDATION, MALIKANPUR, DISTT. JAUNPUR
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
By Opening Balance		To Administrative Exp.	
Cash-in-hand	1020.00	To Salary to Staff	590633.81
S.B.I. A/C No. 40304311877	111722.81	To Office Rent	120000.00
		To Electricity	76285.00
		To Office Exp.	32261.00
By Membership Fees & Contribution	475000.00	To Printing & Stationery	26481.00
By Donation by Public	10525000.00	To Telephone & Postage	4599.00
By NGO Collaboration Donation	1000000.00	To Newspaper & Periodicals	17445.00
		To Travelling & Conveyance	180585.00
		To Bank Charges	3079.00
		To Consultancy Fees	12500.00
		To Programme Exp.	
		To Jeevndoor Abhiyan	654875.00
		To Gyandeep Yojana	524985.00
		To Shakti Samvad	401584.00
		To Harit Sankalp	375545.00
		To Samvedna Sahayata Yojana	749685.00
		To Navchetna Nashamukti Mission	498784.00
		To Uday Abhiyan	301847.00
		To Samata Sangram	248965.00
		To Jan Jeevan Jansamvad	426315.00
		To Krishi Sanvardhan Yojana	597485.00
		To Nari Arogya Amrit Yojana	452695.00
		To Utsav Samman Yojana	224630.00
		To Sangathit Shakti SHG Prerna Yojana	376015.00
		To Surakshit Path Yatra	296485.00
		To Jeevansathi Sahayog Yojana	426154.00
		To Dharmadeep Seva Yojana	536487.00
		To Anjaneya Anna Kshetram	821365.00
		To Sambhav Sangam Yojana	578459.00
		To Jalamrit Seva Abhiyan	347651.00
		To Swachhsangram Jan Kalyan Yojana	451365.00
		To Yogamaya Bharat Abhiyan	323658.00
		To Kaushal Shakti Mahila Prashikshan Yojana	671985.00
		To Jan Chetna Samvad Yatra	523659.00
		To Free Food Distribution	231237.00
		To Salary Payable paid	5000.00
		To Closing Balance:	
		Cash-in-hand	1540.00
		S.B.I. A/C No. 40304311877	419.00
TOTAL Rs.	12112742.81	TOTAL Rs.	12112742.81

AS PER OUR REPORT OF EVEN DATE.

FOR G.S. VERMA & CO.,
 CHARTERED ACCOUNTANTS.

(G.S. VERMA)

PARTNER

For Gurukshetra Foundation,



PLACE: LUCKNOW
 DATED: 28 OCT 2025

FORM NO. 10BB

ANNEXURE

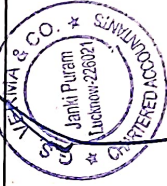
Statement of particulars

Basic Details

1	PAN of the Auditee :	: AADTG8780G			
2	Name of the Auditee:	: GURUKSHETRA FOUNDATION,			
3	Assessment year :	: 2025-2026			
4	Previous Year :	: 01 April, 2024 to 31st March, 2025			
5	Registered Address of the Auditee :	: <u>Malikanpur,</u> Distt. Jaunpur-U.P.-222109			
6	Other Address, if applicable	N.A.			
Legal:					
7	Type of the Auditee	Trust	Society	Educational Company	Others
			Institution		
8	Whether the auditee is established under an instrument	Yes/No	No		



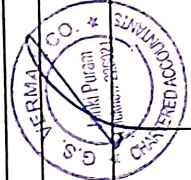
9 a) Details of all the Author(s)/Settor(s)/Members of Society/Members of the Governing Council/Director(s) shareholders holding 5% or more of shareholding/Office Bearer(s) of the Auditee at any time during the previous year.								N.A.
Name of person	Relation refer note	Percentage of shareholding in case of share holder	Unique Identification Number	Id Code	Address	Whether there is any change in relation during previous year of audit Yes/No.	If yes, specify the change	N.A.
1	2	3	4	5	6	7	8	
b) In case if any of the person (as mentioned in row(9(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								N.A.
S.NO.	Name	Unique Identification Number	ID Code refer note	Address	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
1	2	3	4	5	6	7	8	9



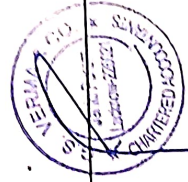
N.A.

Commencement of activities

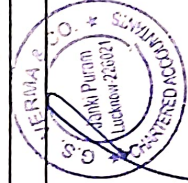
	Yes/No	Yes
10 i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year		Yes
ii) If yes, in 10(i), date of commencement of activities		
iii) If answer to 10(i) is yes, whether application for registration under section sub-clause (iv) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the proviso to clause (23C) of section 10 has been filed ?	Yes/No	Yes
iv) If yes in 10(iii) above, the date of application for registration or approval		
<u>Details of Place where books of accounts and other documents have been</u>		Yes
11 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 17AA by the auditee?		Yes
ii) If yes, in (i) above, whether books of account maintained are maintained at registered office ?		
iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained.		Undefined
a) Address of such place where the books are maintained		
b) Date of decision by management to keep account at such place		
c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA		
<u>Voluntary contribution</u>		No
12 Whether auditee has filed Form No. 10BD for the previous year < If No then skip to Serial Number 14>		
13 Sum total to donations reported in Form No. 10BD furnished by the auditee for the previous year		
14 Donations not reported in Form No. 10BD/Not required to fill Form No. 10BD		12000000.00
15 Total voluntary contributions received by the auditee during the previous year (13+14)		12000000.00
16 Total Foreign Contribution out of the total voluntary contribution stated in 15		
17 Voluntary Contribution forming part of corpus (which are included in 15)		
18 Anonymous donations taxable @ 30% under section 115BBC		
19 Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained		



Voluntary contributions required to be applied by the auditee during the previous year (15-(17+18+19))	12000000.00
Income other than voluntary contributions derived from property held under the 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 15	-
Income required to be applied in India by the auditee during the previous year (20+21)	12000000.00
Application of Income	
3 Application of income (excluding application not eligible and reported under serial number 27)	12105783.81
i) Total amount applied for charitable or religious purposes in India during the previous year	-
ii) Amount which was not actually paid during the previous year (if included in (i))	-
iii) 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	12105783.81
iv) Total amount to be allowed as application (23(i)-23(ii) + 23(iii))	
v) Amount invested or deposited back in corpus which was applied during the preceeding previous year and not claimed as application during that previous year	
vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	
Amount to be disallowed from application	
vii) 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	No
viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with the sub-section (3) or (3A) of section 40A	
ix) 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-clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act, or any trust or institution referred to in section 11 or 12 of the Act towards corpus	
x) Donation 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 sections 11 or 12 of the Act not havint same objects	
xi) Donaty 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-clause (iv), (v),(vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in	

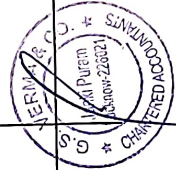


section 11 or 12 of the Act.		
xii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained.		
xiii) Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained.		
xiv) Applied for any purpose beyond the objects of the trust or institution		
xv) Any other disallowance		12105783.81
xvi) Total Allowable application (23(iv)+23(v)+23(vi)-(23(vii) to 23(xv))		
xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11		
xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		
xix) 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.		Rs. (-) 105783.81
24 Taxable income 22 - (23(xvi) to 23(xix)		
25 Income taxable under section 115BB1		
26 Anonymous donation which is chargeable to tax @ 30% under section 115BBC		
27 <u>Application of income out of different sources</u>		N.A.
<u>Application of Income out of the following sources during the previous year</u>		
A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year.		
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		
C) Income of earlier previous years up to 15% accumulated or set apart		
D) Corpus		
E) Borrowed fund		
f) Any other (please specify)		



Person referred to in 13(3)

28 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 person referred to in sub-section (3) of section 13	PAN of such person	Aadhar number of such person if allotted	Address of such person	If code 2 selected in column(1) specify the amount of contribution made in the auditee
29 Details of income/property 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 in any specified person out of the resources of the auditee 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						No



interest	No
30 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	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
31 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
32 Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB	No

FOR G.S. VERMA & CO.,
CHARTERED ACCOUNTANTS



PLACE: LUCKNOW

DATED 28 OCT 2025

GS

(G.S. VERMA)
PARTNER

M No. 072194