

**S P C M & ASSOCIATES**  
(FORMERLY KNOWN AS BORA KASAT & CO.)  
**CHARTERED ACCOUNTANTS**

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**TAX AUDIT REPORT**  
**AND**  
**FINANCIAL STATEMENT**  
**OF**  
**WISDOM WORLD SCHOOL**  
**HADAPSAR, PUNE**  
**FINANCIAL YEAR**  
**2023-2024**  
  
**ASSESSMENT YEAR**  
**2024-2025**

**AUDIT REPORT**

We have audited the attached Balance Sheet of **WISDOM WORLD SCHOOL-HADAPSAR** as at 31<sup>ST</sup> March 2024 and its Income and Expenditure Account for the year ended at that date. These Financial Statements are the responsibility of the Trust management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with 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 misstatement. An audit includes examining on test basis evidence supporting the amount and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts as required by law have been kept by the entity, so far as appears from our examination of the those books.
3. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. Books of Accounts are properly closed and adjusted.
5. Wherever supporting documents/vouchers are not available we have relied on the explanation/information given by the managing committee members.



**S P C M & ASSOCIATES**  
Chartered Accountants

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6. Subject to the above, in our opinion and to the best of our information and according to the explanation given to us, the said accounts give a true and fair view:

- a. In the case of Balance Sheet of the state of affairs of the Trust as at 31<sup>st</sup> March 2024.
- b. In the case of Income & Expenditure Account of the surplus of the Trust for the year ended on that date.

**For S P C M & ASSOCIATES**  
**Chartered Accountants**  
**FRN 112165W**



**CA Suhas P. Bora**  
**Partner**  
**M. No. 039765**  
**UDIN: 24039765BK FUIS5721**  
**Place: Pune**  
**Date: 27-09-2024**





**WISDOM WORLD SCHOOL**  
**HADAPSAR, PUNE**  
**BALANCE SHEET AS ON 31.03.2024**

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
<b>Current Liabilities - Schedule "B"</b>			<b>Fixed Assets - Schedule "A"</b>		
Advance Fees Received	57,23,810.00		Auditorium	21,25,735.00	
Fees Payable	2,79,027.88		Computer Equipments	13,54,295.00	
Provision	42,53,802.00		Educational Equipment	8,68,194.00	
Refundable Deposit	90,17,758.00		Furniture And Fixture	1,26,42,749.00	
Sundry Creditors	27,02,003.00		Laboratory Equipment	1,98,347.00	
		<b>2,19,76,400.88</b>	Library Books	2,90,702.00	
<b>Branch / Divisions</b>			Office Equipment	20,14,953.00	
Vishwakarma Purple Educational Trust	5,31,04,393.67		Swimming Pool	8,07,415.00	
wisdom world school - Wakad	17,63,355.34	<b>5,48,67,749.01</b>	Sport equipment	9,84,623.00	
			Vehicle	9,48,294.00	<b>2,22,35,307.00</b>
			<b>Current Assets - Schedule "C"</b>		
			Deposits	3,550.00	
			Fees Receivable	24,62,984.00	
			Sundry Debtors	4,99,80,248.00	
			Cash-in-hand	16,332.00	
			Bank Balance	21,45,728.89	<b>5,46,08,842.89</b>
<b>Total</b>		<b>7,68,44,149.89</b>	<b>Total</b>		<b>7,68,44,149.89</b>

As per our report of even date  
**S P C M & Associates**  
**Chartered Accountants,**

CA Suhas P. Bora  
 Partner  
 M.No. 039765  
 Dated : 27/09/2024  
 Place : Pune



For Wisdom World School

Principal

*Anu-la Seta*

TRUSTEE

*[Signature]*



**WISDOM WORLD SCHOOL**  
**HADAPSAR, PUNE**  
**INCOME AND EXPENDITURE STATEMENT AS ON 31.03.2024**

Expenses	Amount Rs.	Amount Rs.	Incomes	Amount Rs.	Amount Rs.
<b>Establishment Expenses</b>			<b>Fees from Student</b>		<b>14,83,10,839.00</b>
Teaching Salary	3,93,63,232.00		<b>Other Receipts</b>		
Non-Teaching Salary	32,61,908.00		Administrative Charges	10,30,400.00	
Honorarium Expenses	24,13,428.00		Bank Interest Received	4,03,990.00	
Gratuity Expenses	6,11,805.00		Bonafide Certificate	13,700.00	
Staff Welfare	4,22,930.00		Examination, Reg. & other Fees	8,84,890.00	
		<b>4,60,73,303.00</b>	Other Activities	43,244.00	
<b>Administrative Expenses</b>			Sale of Application form	1,77,000.00	
Advertisement Exp	30,96,462.00		Sale of Boucher	88,500.00	
Bank charges & commission	5,411.06				<b>26,41,724.00</b>
Building Rent	5,66,48,989.00				
Electricity Expenses	49,33,145.00				
Fuel Expenses	1,16,891.00				
Garden Expenses	2,08,218.00				
Housekeeping Expenses	31,09,275.00				
Insurance Charges	16,642.89				
Internet Charges	5,62,544.00				
Lunch & Break Fast Expenses	8,95,911.00				
Misc. Expenses	1,970.00				
Municipal taxes	7,57,031.00				
News Paper and Periodicals	6,889.00				
Office Expenses	99,391.00				
Postage & Courier	3,761.00				
Printing & Stationery	8,97,978.00				
Professional Fees	8,44,069.00				
Refreshment Expenses	2,13,538.00				
Repair & Maintenance	47,44,128.00				
Security Charges	10,60,334.00				
Software License Fees	31,15,018.00				
Staff Training Expenses	18,756.00				
Telephone Exp	20,229.00				
Transportation Exp	290.00				
Travelling Expenses	48,777.00				

**WISDOM WORLD SCHOOL**  
**HADAPSAR, PUNE**  
**INCOME AND EXPENDITURE STATEMENT AS ON 31.03.2024**

Expenses		Incomes	
	Amount Rs.	Amount Rs.	Amount Rs.
Waste Collection Charges	12,940.00	8,21,47,804.95	
Water Charges	7,09,217.00		
<b>Educational Expenses</b>	55,400.00	19,62,752.00	
Membership Charges	2,20,793.00		
Concert Expenses	1,20,300.00		
Conference & Meeting Charges	7,82,320.00		
Educational Expenses	72,490.00		
Educational Tour	99,927.00		
Sport Expenses	3,85,708.00		
Speech Day	91,814.00		
Student Welfare	1,34,000.00		
Teachers Day Celebration			
Depreciation		36,19,363.00	
Excess of Income over Expenditure		1,71,49,340.05	
Transferred to Balancesheet			
<b>Total</b>		<b>15,09,52,563.00</b>	<b>15,09,52,563.00</b>

As per our report of even date  
S P C M & Associates  
Chartered Accountants,

CA Suhas P. Bole  
Partner  
M.No. 039765  
Dated : 27/09/2024  
Place : Pune



For Wisdom World School

*Amita Sethi*  
Principal  
TRUSTEE





<b>SCHEDULE B : CURRENT LIABILITIES</b>		<b>AMOUNT (RS)</b>	<b>AMOUNT (RS)</b>
<b><u>Provisions</u></b>			
Electricity Exp. Payable	1,26,740.00		
Honorarium Payable	1,91,304.00		
Salary Payable	39,35,758.00		42,53,802.00
<b><u>Sundry Creditors</u></b>			
Aditya Green Energy Pvt. Ltd.	6,66,299.00		
B2B Sales	34,854.00		
Bagrecha Glass House	30,090.00		
Evergreen Associates	17,550.00		
INVESTRONAUT	9,21,353.00		
KONE Elevator India Private Limited	11,213.00		
Masters FMS Pvt.Ltd.	3,19,970.00		
Prabhav Rehabilitation LLP	58,050.00		
Retention - Garden Solution	8,250.00		
Root Square Stationery & Uniforms Lip	2,76,345.00		
Sahyadri Enterprises	89,509.00		
Sairaj Water Suppliers	1,400.00		
Star Services	1,06,920.00		
The Green Court Pure Veg	81,288.00		
Viraj P. Tupe	50,412.00		
Wisdom Purple Vishwakarma Education LLP - Mha	29,500.00		27,02,003.00
<b>Refundable Deposit</b>			90,17,758.00
<b>Fees Payable</b>			2,79,027.88
<b>Advance Fees Received</b>			57,23,810.00
<b>TOTAL</b>			<b>2,19,76,400.88</b>

<b>PARTICULARS</b>	<b>AMOUNT (RS)</b>	<b>AMOUNT (RS)</b>
<b><u>SCHEDULE C : CURRENT ASSETS</u></b>		
<b><u>Deposit</u></b>		
Samidha Gas Service		3,550.00
<b><u>Fees Receivable</u></b>		
		24,62,984.00
<b><u>Sundry Debtors</u></b>		
Wisdom Purple Vishwakarma Edu LLP. - Hadapsar	3,48,96,809.00	
Wisdom Purple Vishwakarma Edu LLP. - Wakad	1,50,00,000.00	
Prepaid Exp	83,439.00	4,99,80,248.00
<b><u>Cash In Hand</u></b>		
Cash		16,332.00
<b><u>Bank Accounts:</u></b>		
Axis Bank	1,00,000.00	
HDFC Bank Ltd	2,97,204.60	
Kotak Bank Ltd	17,48,524.29	21,45,728.89
<b>TOTAL</b>		<b>5,46,08,842.89</b>

**WISDOM WORLD SCHOOL  
HADAPSAR, PUNE  
FINANCIAL YEAR 23-24**

**SCHEDULE A: FIXED ASSETS**

Particulars	Rate Of Depreciation	Opening Balance	Before 30.09.2023	After 30.09.2023	Total	Depreciation	Closing Balance
Computer Equipments	40%	11,27,433.00	11,29,725.00		22,57,158.00	9,02,863.00	<b>13,54,295.00</b>
Educational Equipment	15%	10,11,246.00	10,159.00		10,21,405.00	1,53,211.00	<b>8,68,194.00</b>
Furniture And Fixture	10%	1,35,48,650.00	4,70,360.00	26,990.00	1,40,46,000.00	14,03,251.00	<b>1,26,42,749.00</b>
Library Books	15%	3,02,302.00	39,700.00		3,42,002.00	51,300.00	<b>2,90,702.00</b>
Laboratory Equipment	15%	2,33,350.00			2,33,350.00	35,003.00	<b>1,98,347.00</b>
Office Equipment	15%	22,47,833.00	1,22,700.00		23,70,533.00	3,55,580.00	<b>20,14,953.00</b>
Sport equipment	15%	6,36,542.00	5,01,782.00	18,430.00	11,56,754.00	1,72,131.00	<b>9,84,623.00</b>
Auditorium	10%	23,61,928.00			23,61,928.00	2,36,193.00	<b>21,25,735.00</b>
Vehicle	15%	11,15,640.00			11,15,640.00	1,67,346.00	<b>9,48,294.00</b>
Swimming Tank	15%	-	9,49,900.00		9,49,900.00	1,42,485.00	<b>8,07,415.00</b>
		<b>2,25,84,924.00</b>	<b>32,24,326.00</b>	<b>45,420.00</b>	<b>2,58,54,670.00</b>	<b>36,19,363.00</b>	<b>2,22,35,307.00</b>