

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

C.T.S.6616, Plot No.491, 5th Floor,
Center Point, Mitra Mandal Chowk,
Parvati, Pune-411009
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TAX AUDIT REPORT
AND
FINANCIAL STATEMENT
OF
WISDOM WORLD SCHOOL
WAKAD, PUNE
FINANCIAL YEAR
2024-2025

ASSESSMENT YEAR
2025-2026

S P C M & ASSOCIATES

Chartered Accountants

AUDIT REPORT

We have audited the attached Balance Sheet of **WISDOM WORLD SCHOOL -WAKAD** as at 31st March 2025 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.



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S P C M & ASSOCIATES

Chartered Accountants

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:
- In the case of Balance Sheet of the state of affairs of the Trust as at 31st March 2025.
 - 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: 25039765BMOZTS4454
Place: Pune
Date: 11.10.2025



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WISDOM WORLD SCHOOL
WAKAD, PUNE

BALANCE SHEET AS ON 31.03.2025

Liabilities	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Capital Account		Fixed Assets - Schedule "A"		
Loans (Liability)		Auditorium	5,559,090.00	
Unsecured Loans		Canteen Equipments	610,389.00	
		Computer Equipments	1,820,751.00	
Current Liabilities - Schedule "B"		Diesel Generator	60,687.00	
Duties & Taxes	2,831,449.00	Educational Equipment	990,812.00	
Advance Fees Received	11,589,900.00	Furniture And Fixture	6,197,778.00	
Fees Payable	234,299.00	Laboratory Equipment	29,563.00	
Provisions	5,690,706.00	Library Books	105,454.00	
Refundable Deposit	12,117,848.00	Logos	38,357.00	
Sundry Creditors	13,588,325.55	Office Equipment	1,585,145.00	
		Software (Computer)	664,576.00	
		Sport Equipment	350,217.00	
		Swimming Tank	209,629.00	
Branch / Divisions		Telescopic Structure	138,394.00	
Vishwakarma Purple Educational Trust	150,292,822.08	Vehicles	1,107,190.00	19,468,032.00
Universal Wisdom School (Mhalunge)	(112,819,443.43)			
Wisdom World School (Hadapsar)	(6,811,102.34)			
		Current Assets - Schedule "C"		
		Deposit & Advance	154,421.81	
		Fee Receivable	777,733.50	
		Sundry Debtors	45,801,182.00	
		Cash-in-hand	21,498.00	
		Bank Balance	10,491,936.55	57,246,771.86
Total		Total		76,714,803.86

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

(Signature)

CA Suhas P. Bora
Partner

M.No. 039765

Dated : 11.10.2025

Place : Pune

For Wisdom World School

(Signature)
Principal

TRUSTEE



Expenses	Amount Rs.	Amount Rs.	Incomes	Amount Rs.	Amount Rs.
Establishment Expenses			Fees from Student		206,661,771.50
Teaching Salary	51,988,803.00		Other Receipts	2,947,800.00	
Non-Teaching Salary	4,106,213.00		Administrative Charges	674,469.86	
Gratuity Expenses	423,482.00		Bank Interest Received	470,440.00	
Staff Welfare	1,631,620.00		Concert Receipt	423,500.00	
Remuneration Expenses	4,281,254.00		Examination, Reg & Other Fees	675,305.00	
Employer Provident Fund	2,301,181.00	64,732,553.00	Late Fees	120,618.00	
Administrative Expenses			Miscellaneous Received	57,450.00	
Advertisement Exp	3,230,268.13		Other Activities	258,950.00	
Bank Charges & Commission	1,208.42		Other Receipts	197,000.00	
Building Rent	40,344,346.00		Sale of Application form	19,350.00	
Consultancy Charges	33,000.00		Sale of Bonafede certificate	98,500.00	
Electricity Expenses	1,352,000.00				
Fuel Expenses	1,198,131.93				
Function Expenses	827,649.00				
Garden Expenses	155,313.00				
Housekeeping Expenses	4,831,060.00				
Insurance Charges	53,690.00				
Interest Paid on late statutory	2,620.00				
Internet Charges	493,008.00				
Legal Expenses	12,500.00				
Beakfast Lunch & Expenses	1,182,767.00				
Miscellaneous Exp.	8,361.60				
Municipal Taxes	100,315.00				
News Paper Periodical	2,337.00				
Office Expenses	6,593,838.04				
Postage & Courier	4,930.00				
Printing & Stationery	1,078,528.00				
Refreshment Expenses	396,316.00				
Repair & Maintenance	5,363,176.80				
Security Charges	1,534,153.00				
Software and License Fees	207,608.20				
Staff Training Expenses	1,053.88				
Telephone Expenses	180,805.08				
Transportation Expenses	554,325.00				
					5,943,382.86

Expenses	Amount Rs.	Amount Rs.	Incomes	Amount Rs.	Amount Rs.
Travelling Expenses	424,821.00	71,014,950.08			
Water Charges	413,067.00				
Xerox Expenses	433,753.00				
Educational Expenses					
Membership Charges	58,500.00				
Conference & Meeting Charges	58,910.00				
Competition - AISM	3,758.00				
Educational Exp.	475,477.00				
Study Tour Exp.	105,645.00				
Speech Day Exp.	58,012.00				
Sport Expenses	202,156.00				
Student Counselling Charges	34,550.00				
Teacher Day Celebration	294,000.00				
		1,291,008.00			
Depreciation		3,483,425.00			
Excess of Income over Expenditure Transferred to Balance sheet		72,083,218.28			
Total		212,605,154.36	Total		212,605,154.36

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

(Signature)

CA Suhas P. Bora
Partner
M.No. 039765
Dated : 11.10.2025
Place : Pune

For Wisdom World School

(Signature)
Principal
TRUSTEE



WISDOM WORLD SCHOOL

WAKAD, PUNE

FINANCIAL YEAR 2023-24

PARTICULARS	AMOUNT (RS)	AMOUNT (RS)
<u>SCHEDULE B : CURRENT LIABILITIES</u>		
<u>Duties & Taxes</u>		
E.P.F. (Employees)	422,615.00	
Professional Tax	45,600.00	
TDS On Contractor	189,328.00	
TDS on Professional	511,567.00	
TDS on Rent	893,089.00	
TDS On Salary	769,250.00	2,831,449.00
<u>Provisions</u>		
Consultancy Charges Payable	15,000.00	
Electricity Exp. Payable	129,470.00	
E.P.F. (Employer) Payable	457,833.00	
Garden Exp Payable	14,899.00	
Water Charges Payable	36,155.00	
Housekeeping Exp. Payable	27,000.00	
Remuneration Payable	460,527.00	
Security charges payable	150,806.00	
Salary Payable	4,399,016.00	5,690,706.00
Refundable Deposit		12,117,848.00
Fees Payable		234,299.00
<u>Sundry Creditor</u>		
Bansilal Cloth Market	11,999.00	
Dessault System Foundation	21,500.00	
Investonaut	1,149,554.00	
Masters Fms Pvt.Ltd.	807,618.00	
Moon Fabrication	40,000.00	
Om Farms & Nursery	7,000.00	
Raladiya & Sons	25,901.55	
Roott Square Stationery & Uniforms LLP	239,710.00	
Sahyadri Enterprises	226,949.00	
Sai Enterprises (P)	2,690.00	
Saroj Chauhan	24,750.00	
Trinity Bus Services	43,560.00	
Vishwakarma Global Educations Services Pvt Ltd	3,421,440.00	
Wisdom Purple Vishwakarma Educational LLP -H	2,000,000.00	
Wisdom Purple Vishwakarma Educational LLP -M	5,564,904.00	
Yashodeep Laboratories	750.00	13,588,325.55
Advance Fees Received		11,589,900.00
TOTAL		46,052,527.55

PARTICULARS	AMOUNT (RS)	AMOUNT (RS)
<u>SCHEDULE C : CURRENT ASSETS</u>		
Deposit with Bharat Gas	8,500.00	
Advance to Staff	42,728.81	
Unconsume Challan - TDS	3,773.00	
Prepaid Expenses	99,420.00	154,421.81

Fees Receivable		777,733.50
Cash In Hand		21,498.00

Sundry Debtors		
Wisdom Purple Vishwakarma Edu. LLP - Wakad		45,801,182.00
Bank Accounts:		
Bank of Maharashtra	913,487.29	
Kotak Bank Ltd	4,373,784.56	
Suvarnayug Sahakari Bank	5,204,664.70	10,491,936.55
TOTAL		57,246,771.86

SCHEDULE A: FIXED ASSETS

Particulars	Rate Of Depreciation	Opening Balance	Before 30.09.2024	After 30.09.2024	Deletion	Total	Depreciation	Closing Balance
Auditorium	10%	6,176,767.00				6,176,767.00	617,677.00	5,559,090.00
Canteen Equipments	15%	-	718,105.00			718,105.00	107,716.00	610,389.00
Computer Equipments	40%	1,395,398.00	1,318,849.00	240,254.00		2,954,501.00	1,133,750.00	1,820,751.00
Diesel Generator	15%	71,397.00				71,397.00	10,710.00	60,687.00
Educational Equipment	15%	1,130,293.00		32,500.00		1,162,793.00	171,981.00	990,812.00
Furniture And Fixture	10%	5,995,060.00	939,360.00		48,000.00	6,886,420.00	688,642.00	6,197,778.00
Laboratory Equipment	15%	34,780.00				34,780.00	5,217.00	29,563.00
Library Books	15%	109,249.00	14,815.00			124,064.00	18,610.00	105,454.00
Logos	15%	45,126.00				45,126.00	6,769.00	38,357.00
Office Equipment	15%	1,547,457.00	71,920.00			1,844,971.00	259,826.00	1,585,145.00
Software (Computer)	40%	-		225,594.00		225,594.00	166,144.00	664,576.00
Sport Equipment	15%	306,933.00		830,720.00		830,720.00	166,144.00	350,217.00
Swimming Tank	10%	232,921.00		96,566.00		403,499.00	53,282.00	209,629.00
Telescopic Structure	15%	162,817.00				162,817.00	24,423.00	138,394.00
Vehicles	15%	1,302,576.00				1,302,576.00	195,386.00	1,107,190.00
		18,510,774.00	3,063,049.00	1,425,634.00	48,000.00	22,951,457.00	3,483,425.00	19,468,032.00