

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
Phone:(020) 67447171. Telefax: 020-24486663
Email:suhas@spcm.in

TAX AUDIT REPORT

AND

FINANCIAL STATEMENT

OF

UNIVERSAL WISDOM SCHOOL

MAHALUNGE, PUNE

FINANCIAL YEAR
2024-2025

ASSESSMENT YEAR
2025-2026



AUDIT REPORT

We have audited the attached Balance Sheet of **UNIVERSAL WISDOM SCHOOL -MHALUNGE** 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.



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:

- a. In the case of Balance Sheet of the state of affairs of the Trust as at 31st March 2025.
- b. In the case of Income & Expenditure Account of the deficit of the Trust for the year ended on that date.

For S P C M & ASSOCIATES
Chartered Accountants
F.R.N.: 112165W

(Handwritten Signature)



CA Suhas P. Bora
Partner
M. No. 039765
UDIN: 25039765BMOZTS4454
Place: Pune
Date: 11.10.2025



CTS NO. 6616, Plot No 491, 5th Floor, Center Point, Mitra Mandal Chowk,
Parvati, Pune - 411 009. Landline No - 020 67447171.
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**UNIVERSAL WISDOM SCHOOL
MHALUNGE, PUNE
BALANCE SHEET AS ON 31.03.2025**

Liabilities	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Current Liabilities		Fixed Assets - Schedule "A"		
Sundry Creditors		Computer Equipments	1,256,314.00	
Bvg India Limited	259,354.00	Canteen Equipments	343,730.00	
Compass India Food Services Pvt Ltd	3,214,414.00	Educational Equipments	5,351,613.00	
Investronaut	1,931,741.00	Furniture & Fixture	20,937,158.00	
Lokhande Enterprises	23,830.00	Library Books	209,578.00	
Masters Fms Pvt.Ltd	214,953.00	Musical Equipments	334,044.00	
Poona Security India Pvt Ltd	263,270.00	Office Equipment	10,184,271.00	
Root Square Stationery & Uniforms Lip	105,202.00	Sport equipment	119,026.00	
Sahyadri Enterprises	5,153.00	Play Equipment	25,321.00	
Synergy Marketing	7,819.00	Solar Panel Electric	4,229,139.00	42,990,194.00
Tanpure Mandap Decorators	111,150.00			
Uni Tech Pest Control Services	9,360.00			
	6,146,246.00			
Loans & Advance		Current Assets		
Adv. Fee received F. Y. 25-26	5,481,711.00	Deposit with Bharat Gas	3,050.00	
Other Deductions	257,000.00	Fees Receivable	8,127,611.00	
Deposit	20,000.00	Pre Paid Expenses	12,569.00	
		Cash In hand	24,367.00	
Provisions		Bank Balance	4,022,478.93	
Remuneration Exp. Payable	150,400.00	Sundry Debtor	24,697.00	
Salary Payable	2,532,069.00	Staff Advance	49,000.00	12,263,772.93
Branch / Divisions				
Vishwakarma Purple Educational Trust	(64,797,279.50)			
wisdom world school - Wakad	112,819,443.43			
wisdom world school - Hadapsar	7,288,613.00			
Wisdom Purple Vish. Edu. LLP -Wakad	3,400,000.00			
Wisdom Purple Vish. Edu.LLP-Mahalung	(18,044,236.00)			
	40,666,540.93			
Total	55,253,966.93	Total	55,253,966.93	55,253,966.93

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 Universal Wisdom School

(Signature)
Principal

TRUSTEE



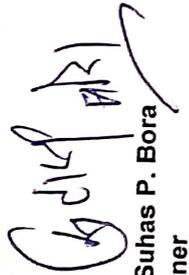
UNIVERSAL WISDOM SCHOOL
MHALUNGE, PUNE
INCOME AND EXPENDITURE STATEMENT AS ON 31.03.2025

Expenses	Amount Rs.	Amount Rs.	Incomes	Amount Rs.	Amount Rs.
Establishment Expenses					
Non-Teaching Salary	3,504,017.00		Fees from Student		41,356,361.00
Remuneration Expenses	1,597,032.00		Other Receipts	107,318.00	
Employer Provident Fund	719,895.00		Administrative Charges	24,489.50	
Teaching Salary	28,473,946.00		Bank Interest Received	560,210.00	
			Miscellaneous Received		692,017.50
			Other Receipts		
Administrative Expenses		34,294,890.00			
Advertisement Exp	9,756,605.30				
Bank Charges & Commission	91,147.70				
Breakfast & Lunch Expenses	9,754,467.00				
Building Rent	63,486,360.00				
Computer Accessories	11,324.00				
Flat Rent Expenses	996,000.00				
Fuel Expenses	423,453.00				
Function Expenses	469,217.00				
Garden Expenses	136,011.00				
Housekeeping Expenses	2,279,031.00				
Insurance Expenses	15,482.00				
Internet Charges	44,806.00				
Laboratory Expenses	559.00				
Legal Expenses	6,269.00				
Office Expenses	148,998.00				
Postage and Courier charges	2,021.00				
Printing & Stationery	1,426,483.00				
Professional Charges	516,650.00				
Refreshment Exp	95,286.00				
Repair and Maintenance	1,492,379.00				
Security Charges	1,879,009.00				
SWIMMING POOL MAINTENANCE	176,110.00				
Telephone Expenses	20,764.00				
Transportation Expenses	190,075.00				
Travelling Expenses	96,617.00				
Uniform Expenses	360,638.00				
Visa Expenses	16,600.00				
Water Charges	198,895.00				
		94,091,257.00			

**UNIVERSAL WISDOM SCHOOL
MHALUNGE, PUNE
INCOME AND EXPENDITURE STATEMENT AS ON 31.03.2025**

Expenses	Amount Rs.	Amount Rs.	Incomes	Amount Rs.	Amount Rs.
Educational Exp					
Application Fee					
Conference And Meeting Expenses	132,689.00				
Educational Expenses	261,559.00				
Educational Subscriptions	3,410,626.93				
Educational Tour	62,330.00				
Sport Expenses					
Programme Fees		3,867,204.93			
Depreciation		6,591,609.00			
Total		138,844,960.93			
			Excess of Expenditure over the Income Transfer to Balance sheet		96,796,582.43
			Total		138,844,960.93

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



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



For, Universal Wisdom School



Principal





TRUSTEE

UNIVERSAL WISDOM SCHOOL
MHALUNGE, PUNE
 FINANCIAL YEAR 24-25

SCHEDULE A: FIXED ASSETS

Particulars	Rate Of Depreciation	Opening Balance	Before 30.09.2024	After 30.09.2024	Total	Depreciation	Closing Balance
Canteen Equipments	15%	-		371,600.00	371,600.00	27,870.00	343,730.00
Computer Equipments	40%	1,456,990.00		477,650.00	1,934,640.00	678,326.00	1,256,314.00
Educational Equipments	15%	6,173,724.00		112,376.00	6,286,100.00	934,487.00	5,351,613.00
Furniture & Fixture	10%	20,080,759.00	3,036,291.00	138,751.00	23,255,801.00	2,318,643.00	20,937,158.00
Library Books	15%	246,562.00			246,562.00	36,984.00	209,578.00
Musical Equipments	15%	215,854.00	3,995.00	159,105.00	378,954.00	44,910.00	334,044.00
Office Equipment	15%	11,733,428.00	107,986.00	128,723.00	11,970,137.00	1,785,866.00	10,184,271.00
Play Equipment	15%	29,790.00	-	-	29,790.00	4,469.00	25,321.00
Solar Panel Electric	15%	4,975,458.00			4,975,458.00	746,319.00	4,229,139.00
Sport equipment	15%	50,368.00		82,393.00	132,761.00	13,735.00	119,026.00
		44,962,933.00	3,148,272.00	1,470,598.00	49,581,803.00	6,591,609.00	42,990,194.00