

# 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 WAKO INDIA KICKBOXING FEDERATION [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-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 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-

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-2025; 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-2025.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

Name of Chartered Accountant	CA MOHIT KHURANA
Membership Number	ARCA573543
Firm Registration Number	0005408C
Address	S-517, Second Floor Vikas Marg Shakarpur, School Block Delhi DELHI 110092 INDIA
IP Address	152.58.86.116
Place	Delhi
Date	08-Oct-2025

M/S WAKO INDIA KICKBOXING FEDERATION  
(Registered Under Trust Act)

BALANCE SHEET AS AT MARCH 31, 2025

(INR In Actual figures)

PARTICULARS	Note No.	As at 31.03.2025	As at 31.03.2024
<b>Sources of Funds</b>			
Corpus Funds	1	2,209,535	1,354,584
<b>Current liabilities</b>			
Short-term borrowings	2	-	2,072,773
Trade Payables	3	1,031,199	711,483
Account Payable	4	323,200	290,392
Other current liabilities	5	1,762,118	83,383
<b>TOTAL</b>		<b>5,326,053</b>	<b>4,512,614</b>
<b>Application of Funds</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets	6	2,492,908	2,529,375
<b>Current assets</b>			
Inventories	7	-	125,500
Receivables	8	744,508	970,178
Cash and bank balances	9	1,738,036	869,234
Short Term Loans and Advances	10	266,502	-
Other current assets	11	84,100	18,327
<b>TOTAL</b>		<b>5,326,053</b>	<b>4,512,614</b>

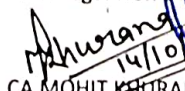
The accompanying notes are an integral part of the financial statements

For WAKO India Kickboxing Federation

  
(President & Trustee)

  
(Treasurer)

  
(Gen. Secretary)

For BATRA DEEPAK & ASSOCIATES  
(Chartered Accountants)  
Firm Regd. No.: 05408C  
  
CA MOHIT KHURANA  
(Partner)  
Membership No.: 573543  
Date: 14/10/25  
Place: Delhi



UDIN - 25573543 BMV 0I4033

M/S WAKO INDIA KICKBOXING FEDERATION  
(Registered Under Trust Act)

INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MAR 2025

(INR in Actual figure)


PARTICULARS	Note No.	For the year 2024-25	For the year 2023-24
<b>Income</b>			
Fees Received (Championship/ Camps)	12	61,751,967	53,887,067
Change in Inventory	13	-125,500	-
Other Income		-	-
<b>Total Income</b>		<b>61,626,467</b>	<b>53,887,067</b>
<b>Expenses</b>			
Championship/Camp Fees	14	53,824,826	45,877,630
Employee benefits expenses	15	3,993,872	3,238,332
Depreciation and amortization expense	16	458,818	429,546
Finance costs	17	88,339	30,083
Office Administrative Expenses	18	2,405,662	3,847,829
Religion/charitable expenses			
<b>Total expenses</b>		<b>60,771,517</b>	<b>53,423,420</b>
Net Surplus (Carried forward to Balance Sheet)		<b>854,950</b>	<b>463,647</b>

The accompanying notes are an integral part of the financial statements

For WAKO India Kickboxing Federation

  
(President & Trustee)

  
(Treasurer)

  
(Gen. Secretary)

For BATRA DEEPAK & ASSOCIATES

(Chartered Accountants)

Firm Regd. No. 005408C

CA MOHIT KHURANA

(Partner)

Membership No.: 573543

Date: 14/10/25

Place: Delhi

UDIN - 25573543BMV@I4033

