

ACCOUNTANT'S REPORT ON COMPILATION OF AUDITED FINANCIAL STATEMENTS

On the basis of the accounting records and other information and explanations provided to us by the management, we have compiled the attached audited Balance Sheet as at 31st March, 2025 and the audited Income and Expenditure Account of **M/s. M.S. Ramaiah College of Law** (Institution under Gokula Education. Foundation (Engineering)) for the year ended on that date.

This Report is issued in accordance with the terms of our engagement letter dated 28.11.2025.

Management's Responsibility for the Financial Statement

1. The preparation of the audited Financial Statement is the responsibility of the management of M/s. Gokula Education Foundation (Engineering) including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Financial Statement and applying an accounting principle generally accepted in India.

Practitioner's Responsibility

2. We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements.
3. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with accounting principles generally accepted in India. We have complied with relevant ethical requirements.
4. These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Opinion

5. Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with accounting principles generally accepted in India.



B. N. Subramanya & Co.,

Chartered Accountants

Restriction on Use

6. The report is addressed to and provided to the management of of **M/s. M.S. Ramaiah College of Law** (Institution under Gokula Education Foundation (Engineering)) for the purpose of submitting to Banks and Educational Authorities, and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For B.N.Subramanya & Co.,
Chartered Accountants,
Firm Reg. No.004142S



Girish Hoysala
Partner
M.No. 220210
UDIN: 25220210BMITUL8041

Place: Bangalore
Date: 05th December, 2025

M.S. RAMAIAH COLLEGE OF LAW

M.S.RAMAIAH NAGAR, M.S.R.I.T POST
BANGALORE - 560054

BALANCE SHEET AS AT MARCH 31ST, 2025

Particulars	Sch.No	31 March 2025(Rs.)	31 March 2024(Rs.)
GEF E		93,15,63,791	71,72,19,603
Current Liabilities			
Deposits and Margin Money	1	13,28,956	9,85,675
Sundry Creditors		-	27,23,162
Other Liabilities	2	2,36,164	7,20,554
Outstanding Liabilities	3	8,96,435	34,20,137
TOTAL		93,40,25,346	72,50,69,131
Application of Funds			
Fixed Assets	4	18,89,91,701	16,92,78,098
Investments	5	69,24,91,705	49,46,96,451
Current Assets			
Cash and Bank Balances	6	5,14,10,603	5,96,43,573
Sundry Debtors		3,48,040	-
Deposits and Advances	7	7,11,200	13,78,912
Other Current Assets	8	72,097	72,097
TOTAL		93,40,25,346	72,50,69,131

Schedule referred above forms an integral part of Balance Sheet

Referred to in our Report of even Date

For B.N.Subramanya & Co.,
Chartered Accountants
FRN: 0041425

For M.S. Ramaiah College of Law

Girish Hoysala

Partner

M.No.220210

UDIN : 25220210BMITUL2041

G. Ramachandra

Chief Financial Officer

Place: Bengaluru

Date: 05.12.2025