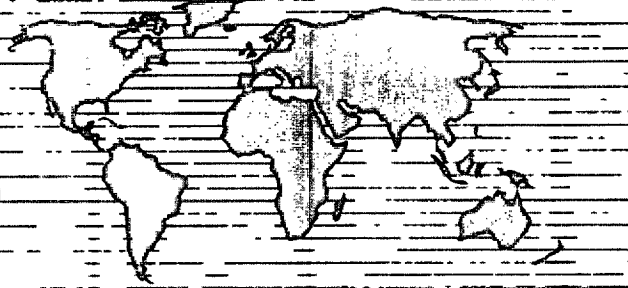




Prashant Bijaspur & Co.

Reg. Office : # 8, 1st Floor, Jawali Complex Entrance building
Super Market, Kalaburagi - 585 101 - Karnataka - India

Email: info@cabiiaspurglb.com (Office) - Email: admin@cabiiaspurglb.com (personal)
Office : 7899434234 - Cell : 7204534100



www.cabiiaspurglb.com

CA Prashant Bijaspur
B.Com; FCA; C(FAFD)

AUDIT REPORT

25 JUN 2026

We have audited the annexed Consolidated Balance Sheet of **"SHARNBASVA UNIVERSITY KALABURAGI"** as at 31st March, 2026 and also the Consolidated Income and Expenditure Account for the year ended on that date annexed there to. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on audit.

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

Further to our comments on notes on accounts, we report that

- I) 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:
- II) In our opinion proper books of account as required by law have been kept by the Head Office so far as it appears from our examination of the books:
- III) In our opinion and to the best of our information and according to the explanations given to us that said accounts gives a true and fair view in conformity with the accounting principles generally accepted in India:
 - a) In the case of the Consolidated Balance Sheet, of the state of affairs of the university as on 31st March 2026.

AND

- b) In the case of the Consolidated Income and Expenditure Account, of the **"SURPLUS"** for the year ended on that date.

For PRASHANT BIJASPUR & Co.,
Chartered Accountants



(PRASHANT BIJASPUR)
Proprietor.

UDIN 26230413KHXRVR1406

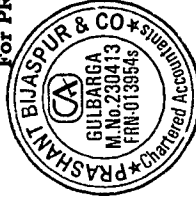
SHARNBASVA UNIVERSITY OF KALABURAGI KALABURAGI-585103 (KARNATAKA STATE) CONSOLIDATED STATEMENT							
BALANCE SHEET AS AT 31ST MARCH 2026							
LIABILITIES	SCH NO.	CURRENT YEAR 31.03.2026	PREVIOUS YEAR 31.03.2025	ASSETS	SCH. NO	CURRENT YEAR 31.03.2026	PREVIOUS YEAR 31.03.2025
GENERAL FUND	A	499,331,281.10	369,056,019.58	FIXED ASSETS	F	620,793,213.21	490,197,978.55
SPONSORSHIP FUND (SBVV)	B	263,081,497.07	255,990,201.79	FIXED DEPOSITS AND INVESTMENT	G	239,023,843.30	220,182,035.90
PERMANENT STAT ENDOWMENT FUND	C	161,336,625.63	158,583,365.63	CURRENT ASSETS	H	3,477,226.00	2,726,374.00
EMERGENCY RESERVE FUND	D	5,300,000.00	2,600,000.00	CASH AND BANK BALANCE	I	67,386,878.61	75,406,754.50
CURRENT LIABILITIES	E	1,631,757.32	2,283,555.95	Significants Accounting Policies and Notes to the Accounts	I		
TOTAL RS		930,681,161.12	788,513,142.95	TOTAL RS		930,681,161.12	788,513,142.95

PLACE : KALABURAGI

DATE : 25 JUN 2026

Subject to our separate report of even date

SUBJECT TO OUR AUDIT REPORT OF EVEN DATE
For PRASHANT BIJASPUR AND CO,
CHARTERED ACCOUNTANTS



(PRASHANT BIJASPUR)
(PROPRIETOR)

UDIN26230413KHXRV R1406

SHARNEASVA UNIVERSITY OF KALABURAGI KALABURAGI-585103 (KARNATAKA STATE) CONSOLIDATED STATEMENT							
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026							
EXPENDITURE	SCH NO.	CURRENT YEAR 31.03.2026	PREVIOUS YEAR 31.03.2025	INCOME	SCH. NO	CURRENT YEAR 31.03.2026	PREVIOUS YEAR 31.03.2025
<u>PAYMENTS ON REVENUE ACCOUNT</u>				<u>RECEIPTS ON REVENUE ACCOUNT</u>			
SALARY & ACADEMIC COST:	4	452,094,056.48	374,958,398.85	GROSS FEES COLLECTION	2	707,872,045.91	616,517,685.71
MAINTENANCE	5	19,451,624.78	13,345,745.64	OTHER INCOME	3	5,969,530.43	9,113,568.70
ADMINISTRATIVE EXPENDITURE	6	21,666,041.14	36,726,489.64	BANK INTEREST	3(a)	51,241.00	14,055,684.62
				FD INTEREST		13,174,123.00	NIL
CASH SURPLUS C/D		233,855,217.94	214,656,304.90				
		727,066,940.34	639,686,939.03			727,066,940.34	639,686,939.03
DEPRECIATION DTY		98,976,893.62	83,093,529.58	CASH SURPLUS B/D		233,855,217.94	214,656,304.90
EMERGENCY FUND	D	2,700,000.00	2,600,000.00				
Surplus DTY		132,178,324.32	128,962,775.32				
TOTAL RS		233,855,217.94	214,656,304.90	TOTAL RS		233,855,217.94	214,656,304.90

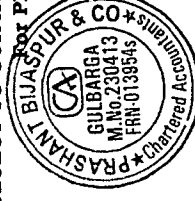
PLACE : KALABURAGI

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CHARTERED ACCOUNTANTS



(PRASHANT BIJASPUR)
(PROPRIETOR)

UDIN26230413KHXRVR1406

SHARNBASVA UNIVERSITY OF KALABURAGI
KALABURAGI-585103 (KARNATAKA STATE)
CONSOLIDATED STATEMENT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

RECEIPTS	SCH NO.	CURRENT YEAR 31.03.2026	PREVIOUS YEAR 31.03.2025	PAYMENTS	SCH. NO	CURRENT YEAR 31.03.2026	PREVIOUS YEAR 31.03.2025
OPENING BALANCE							
CASH AND BANK	1	75,406,754.50	72,319,627.50	PAYMENTS ON REVENUE ACCOUNT	4	452,094,056.48	374,502,679.85
PERMANENT STAT ENDOWMENT FUND				SALARY & ACADEMIC COST:	5	19,451,624.78	13,345,745.64
SPONSORSHIP FUND (SBVV)		2,753,260.00	2,145,895.88	MAINTENANCE	6	21,666,041.14	36,722,950.37
EMERGENCY RESERVE FUND		7,091,295.28	11,561,519.00	ADMINISTRATIVE EXPENDITURE		2,700,000.00	2,570,653.98
INCOME TAX REFUND-2024-2025		2,700,000.00	2,570,653.98	EMERGENCY FUND			
		845,320.00					
RECEIPTS ON REVENUE ACCOUNT				PAYMENTS ON CAPITAL ACCOUNT	7	19,167,709.00	19,202,384.00
GROSS FEES COLLECTION	2	707,872,045.91	616,353,184.71	SALARY DEDUCTION	8	4,963,802.10	707,904,466.36
OTHER INCOME	3	5,969,530.43	8,404,555.42	CURRENT ASSETS	9	1,055,569,982.13	1,052,202,691.72
BANK INTEREST	3(a)	51,241.00	52,977.00	INTEREST INSTITUTION	10	43,513,824.90	72,214,308.50
FD INTEREST	3(b)	13,174,123.00	14,002,707.62	FIXED DEPOSITS WITH BANK	11	5,151,284.00	5,944,683.00
RECEIPTS ON CAPITAL:				LOANS & ADVANCES	12	443,060.00	
SALARY DEDUCTION	7	19,169,269.00	19,197,472.00	SCHOLARSHIP & STIPEND	13	229,572,128.28	207,490,926.44
CURRENT LIABILITIES	8	815,630,001.08	704,509,767.31	FIXED ASSETS	8	816,670,699.71	
INTER INSTITUTION	9	1,055,569,982.13	1,052,202,682.71	CURRENT LIABILITIES			
FIXED DEPOSITS WITH BANK	10	24,672,016.80	56,844,923.30	CLOSING BALANCE:	1	67,386,878.61	74,992,498.49
LOANS & ADVANCES	11	4,574,869.00	6,928,021.92	CASH AND BANK BALANCE:			
SCHOLARSHIP & STIPEND	12	830,400.00					
CURRENT ASSETS	8	2,040,983.00					
TOTAL RS		2,738,351,091.13	2,567,093,988.35	TOTAL RS		2,738,351,091.13	2,567,093,988.35

PLACE : KALABURAGI

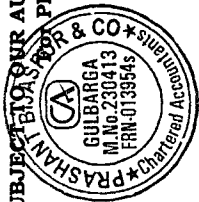
DATE : 25 JUN 2026

Subject to our separate report of even date

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SUBJECT TO OUR AUDIT REPORT OF EVEN DATE

PRASHANT BIJASPUR AND CO,
CHARTERED ACCOUNTANTS



(PRASHANT BIJASPUR)
(PROPRIETOR)

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