



SWAMI VIVEKANANDA YOUTH MOVEMENT

Swami Vivekananda Youth Movement (“**Society**” or “**Issuer**”) was registered on December 1, 1984, as a society pursuant to a certificate of registration issued by the Registrar of Societies, Karnataka. For more information about our Society, please refer “*Our Organisation & its operations*” and “*History and Main Objects*” on pages 38 and 74, *respectively* of this Draft Fund Raising Document.

REGISTERED OFFICE	ADMINISTRATIVE OFFICE	CONTACT PERSON	EMAIL AND TELEPHONE	WEBSITE
CA2, KIADB Industrial Housing Area Ring Road, Hebbal, Mysuru, Karnataka, India Pin - 570016	Hanchipura Road, Saragur Taluk, Mysuru District, Karnataka, India Pin - 571121	Ms Savitha Sulugodu	E-mail: ceo@svym.org.in Telephone: +91 9900043493	https://svym.org/

PAN: AAATS5045F

COMPANY SECRETARY: Shruthi BN

COMPLIANCE OFFICER: Shreeharsha MS

REGISTRATION ON SOCIAL STOCK EXCHANGE SEGMENT OF BSE LIMITED “BSE SSE”: Our Society has been registered as Not for Profit Organisation on BSE SSE under the registration number BSESSE0032NP2324 with effect from November 10, 2023 subject to compliance with all the Rules, Bye-laws and Regulations of the BSE SSE and applicable laws, as amended from time to time.

REGISTRATION ON SOCIAL STOCK EXCHANGE SEGMENT OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED “NSE SSE”: Our Society has been registered as Not for Profit Organisation on NSE SSE under the registration number NSESSENPO0030 with effect from November 10, 2023 subject to compliance with all the Rules, Bye-laws and Regulations of the NSE SSE and applicable laws, as amended from time to time.

DETAILS OF THE ISSUE

PUBLIC ISSUE BY OUR SOCIETY OF ZERO COUPON ZERO PRINCIPAL INSTRUMENTS OF FACE VALUE ₹ 1/- EACH (“ZCZP INSTRUMENTS”), AGGREGATING UP TO ₹ 1.55/- CRORE (“ISSUE SIZE” AND SUCH PUBLIC ISSUE HEREINAFTER REFERRED TO AS THE “ISSUE”) THROUGH THIS DRAFT FUND RAISING DOCUMENT AND THE FINAL FUND RAISING DOCUMENT. THE ISSUE IS BEING MADE PURSUANT TO THE PROVISIONS OF SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL DISCLOSURE REQUIREMENTS) REGULATIONS, 2018, AS AMENDED (“SEBI ICDR REGULATIONS”), READ WITH THE SEBI CIRCULAR DATED SEPTEMBER 19, 2022, BEARING REFERENCE NO. SEBI/HO/CFD/POD-1/P/CIR/2022/120 (“SSE FRAMEWORK CIRCULAR”), THE GUIDELINES ISSUED BY THE NATIONAL STOCK EXCHANGE OF INDIA LIMITED (“NSE”) NOTIFYING THE NORMS FOR REGISTRATION, ISSUE AND LISTING OF ZCZP INSTRUMENTS BY NPOs ON NSE SOCIAL STOCK EXCHANGE AND CONTENTS OF THE DRAFT FUND-RAISING DOCUMENT/ FUND RAISING DOCUMENT (COLLECTIVELY, “NSE NORMS”) AND RULES MADE THEREUNDER, EACH AS AMENDED TO THE EXTENT NOTIFIED AND APPLICABLE

AS PER THE SEBI REGULATIONS, MINIMUM ISSUE SIZE SHALL BE ₹ 50.00/- LAKHS, MINIMUM APPLICATION SIZE SHALL BE ₹ 10,000/- AND MINIMUM SUBSCRIPTION FOR THIS ISSUE SHALL BE 75% OF THE ISSUE SIZE I.E.; ₹ 97.50/- LAKHS. OUR SOCIETY IS IN AND SHALL BE IN COMPLIANCE WITH THE AFOREMENTIONED MENTIONED REGULATIONS.

OUR FOUNDER

NAME OF OUR FOUNDER	EMAIL	CONTACT DETAILS
Dr R Balasubramaniam	drbalu@gmail.com , email@rbalu.com	+91 94480 79611

For details of our Founder, kindly refer chapter “*Our Founders*” on page 86 of this Draft Fund Raising Document.

GENERAL RISK

Investment in zero coupon zero principal instrument is risky, and investors should not subscribe to such securities unless they can afford to take the risk attached to such investments. Investors are advised to take an informed decision and to read the risk factors carefully before subscribe to a public issuance of ZCZP Instruments. For taking an investment decision, investors must rely on their examination of the Issue, including the risks involved in it. Specific attention of investors is invited to the chapters “*Risk*”

Factors” on pages 14 respectively of this Draft Fund Raising Document. These risks are not, and are not intended to be, a complete list of all risks and considerations relevant to the ZCZP Instruments or investor’s decision to purchase such securities.

ISSUER’S ABSOLUTE RESPONSIBILITY

Our Society, having made all reasonable inquiries, accepts responsibility for and confirms that this Draft Fund Raising Document contains all information with regard to our Society and the Issue, which is material in the context of the Issue, that the information contained in this Draft Fund Raising Document is true and correct in all material aspects and is not misleading in any material respect, that the opinions and intentions expressed herein are honestly held and that there are no other facts, the omission of which makes this Draft Fund Raising Document as a whole or any of such information or the expression of any such opinions or intentions misleading in any material respect.

COUPON RATE, COUPON PAYMENT FREQUENCY, REDEMPTION DATE, REDEMPTION AMOUNT & ELIGIBLE INVESTORS

The Issue, being an issue of zero coupon zero principal instrument in terms of Chapter X-A of the SEBI ICDR Regulations, 2018 as amended, there is no coupon rate, or redemption amount applicable to it, and consequently the coupon payment frequency, and redemption amount is not applicable. For further details relating to the ZCZP Instruments, including in relation to Eligible Investors of the ZCZP Instruments, kindly refer “*Issue Related Information*” on page 224 of this Draft Fund Raising Document. The Issue is not underwritten.

LISTING

The ZCZP Instruments offered through this Draft Fund Raising Document and the Final Fund Raising Document are proposed to be listed on the social stock exchange segment of National Stock Exchange of India (“NSE”) Limited and BSE Limited, Our Society has received ‘in-principle’ approval dated [●] from NSE and BSE for using its name in the Draft Fund Raising Document for listing of our ZCZP Instruments on the **Social Stock Exchange segment of NSE and BSE**. For the purpose of this Issue, the Designated Stock Exchange will be the NSE Limited.

PUBLIC COMMENTS

The Draft Fund Raising Document dated January 9, 2024, has been filed with the Stock Exchanges, pursuant to the provisions of the SEBI ICDR Regulations, 2018 and is open for public comments for a period of 21 days from the date of filing of this Draft Fund Raising Document with the Stock Exchanges. All comments on this Draft Fund Raising Document are to be forwarded to the attention of the Compliance Officer of our Society. All comments received on this Draft Fund Raising Document will be suitably addressed prior to filing of the Final Fund Raising Document with the Stock Exchange.

REGISTRAR TO THE ISSUE

 **Bigshare Services Pvt. Ltd.**
BIGSHARE SERVICES PRIVATE LIMITED
 S6-2, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai – 400093 Maharashtra, India
Tel: +91 22 6232 8200
Facsimile: +91 22 6263 8299
Email: info@bigshareonline.com
Investor Grievance Email: investor@bigshareonline.com
Website: www.bigshareonline.com
Contact Person: Saurabh Gupta
SEBI Registration No.: INR000001385
CIN: U99999MH1994PTC076534

ADVISOR TO THE ISSUE

 **GALACTICO CORPORATE SERVICES LIMITED**
 Office No. 68, Business Bay Premises Co-Op HSG SOC, Nashik – 422002, Maharashtra, India
Tel: +91 25 3295 2456
Email: info@galacticocorp.com
Website: www.galacticocorp.com
Contact Person: Ms. Riddhi Bheda
CIN: L74110MH2015PLC265578

STATUTORY AUDITOR

 **MSSV & CO**
 CHARTERED ACCOUNTANTS
MSSV & Co,
 Chartered Accountants
 2nd Floor, 63/2, Railway Parallel Road, Kumara Park West, Bangalore - 560 020.
Tel: + 080 2356 5065 / 68 / 73
Email: raviprasad@mssv.in
Contact Person: D R Venkatesh
Firm’s Registration No.: 001987S
Website: <http://mssv.in/>

Issue opens on: [●]

Issue closes on: [●]

**** The Issue shall remain open for subscription on Working Days from 10 a.m. to 5 p.m. (Indian Standard Time) during the period indicated in the Final Fund Raising Document, except that the Issue may close on such earlier date or extended date as may be decided by the Governing Body of our , subject to relevant approvals. On the Issue Closing Date, the Application Forms will be accepted only between 10 a.m. and 3 p.m. (Indian Standard Time). For further details please refer to section titled “General Information” on page 26 of this Draft Fund Raising Document.**

For further details, please see “Material Contracts and Documents for Inspection” on page 246 of this Draft Fund Raising Document.

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**SECTION I – GENERAL
DEFINITIONS AND ABBREVIATIONS**

This Draft Fund Raising Document uses certain definitions and abbreviations which, unless the context otherwise indicates or implies, shall have the meaning ascribed to such definitions and abbreviations set forth herein. References to any legislation, act, regulation, rules, guidelines, clarifications or policies shall be to such legislation, act, regulation, rules, guidelines, clarifications or policies as amended, supplemented or re-enacted from time to time until the date of this Draft Fund Raising Document, and any reference to a statutory provision shall include any subordinate legislation notified from time to time pursuant to such provision.

The words and expressions used in this Draft Fund Raising Document but not defined herein shall have, to the extent applicable, the same meaning ascribed to such words and expressions under the SEBI ICDR Regulations, the Companies Act, 2013, the SCRA, the Depositories Act, NSE Norms and the rules and regulations notified thereunder.

GENERAL TERMS

Term	Description
“Society”, “the Issuer”, “our Society”, “the Society” or “NPO”, “SVYM”, “organisation”	Swami Vivekananda Youth Movement was registered on December 1, 1984, as a Society pursuant to a certificate of registration issued by the Registrar of Societies, Karnataka and having its registered office at CA2, KIADB Industrial Housing Area Ring Road, Hebbal, Mysuru, Karnataka, India, Pin - 570016
“we”, “us” or “our”	Unless the context otherwise indicates or implies, refers to our Society.
“you”, “your”, or “yours”	Prospective Investor in this issue.

ORGANISATION RELATED TERMS

Term	Description
“Audited Financial Statements”	The Audited Financial Statements of our Society for the financial years ended March 31, 2023, March 31, 2022 and March 31, 2021, along with the audit reports, dated July 25 th 2023, August 14 th 2022 and December 29 th 2021, respectively issued by our Statutory Auditors.
“Auditors” or “Statutory Auditor”	The current Statutory Auditor of our Society being MSSV & Co., Chartered Accountants.
“Compliance Officer”	The Compliance officer of our Society, being Shreeharsha MS. For further details, see “ <i>Our Management</i> ” on page 79 of this Draft Fund Raising Document.
“Company Secretary”	The Company Secretary of our Society, being Shruthi BN. For further details, see “ <i>Our Management</i> ” on page 79 of this Draft Fund Raising Document.
“Corporate Social Responsibility” or “CSR”	Corporate Social Responsibility as defined under Section 135 of the Companies Act, 2013.
“Administrative Office”	The administrative office of our Society situated at Hanchipura Road, Saragur Taluk, Mysuru District, Karnataka, India, Pin - 571121
“Group Companies”	Group Companies as defined under Regulation 2(1)(t) of the SEBI (ICDR) Regulations, 2018, “Group companies shall include such companies (other than our Promoters and Subsidiary) with which there were related party transactions as disclosed in the Audited Financial Information as covered under the applicable accounting standards, and as disclosed in “ <i>Our Group Companies</i> ” on page 88 of this Draft Fund Raising Document.
“Materiality Policy”	The materiality policy of our Society adopted pursuant to a resolution of our Board dated January 7, 2024 for identification of the material events and information pursuant to Regulation 91D of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
“MoA” or “Memorandum of Association”	The Memorandum of Association of our Society, as amended from time to time.
“Founder”	The founder of our Society being, Dr R Balasubramaniam For details, please refer to the section titled “ <i>Our Founders</i> ” on page 86.
“Governing Body”, or “Officers of Governing Body”	The Governing Body, as constituted from time to time. For details of our Governing Body, please refer page 79 of chapter “ <i>Our Management</i> ” of this Draft Fund Raising Document.
“Registered Office”	Registered office of our Society situated at CA2, KIADB Industrial Housing Area Ring Road, Hebbal, Mysuru, Karnataka, India, Pin - 570016

ISSUE RELATED TERMS

Term	Description
“Advisor to the Issue”	The Advisor to the Issue, namely Galactico Corporate Services Limited.
“Allotment Advice”	The communication sent to the Allottees conveying the details of ZCZP Instruments allotted to the Allottees in accordance with the Basis of Allotment.
“Allotment”, “Allot” or “Allotted”	Unless the context otherwise requires, the allotment of ZCZP Instruments to the successful Applicants pursuant to the Issue.
“Allottee(s)”	The successful Applicant to whom the ZCZP Instruments are being / have been allotted either in full or part, pursuant to the Issue.
“Applicant” or “Investor”	Institutional Investors, Non-institutional Investors and retail investors who apply for issuance and Allotment of ZCZP Instruments pursuant to the terms of this Draft Fund Raising Document, the Final Fund Raising Document, and the Application Form. For details of ineligible investors, please see “ <i>Issue Procedure</i> ” on page 230 of this Draft Fund Raising Document.
“Application”	A physical application to subscribe to the ZCZP Instruments offered pursuant to the Issue, by submission of a valid Application Form submitted to the Registrar.
“Application Amount”	The aggregate value of the ZCZP Instruments applied for, as indicated in the Application Form for the Issue, which shall not be lesser than ₹ 10,000.
“Application Form”	Form in terms of which an Applicant shall make an offer to subscribe to ZCZP Instruments through the physical process which will be considered as the Application for Allotment of ZCZP Instruments in terms of this Draft Fund Raising Document.
“Banker(s) to the Issue”	The Escrow Collection Bank(s) as mentioned in this Draft Fund Raising Document.
“Basis of Allotment”	The basis on which ZCZP Instruments will be allotted to the successful applicants as described in “ <i>Issue Procedure – Basis of Allotment</i> ” on page 230 of this Draft Fund Raising Document.
“Client ID”	Client identification number maintained with one of the Depositories in relation to the demat account.
“Corporate Office of the Registrar”	Bigshare Services Private Limited, S6-2, 6 th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai 400093.
“Deemed Date of Allotment”	The date on which the Governing Body, approves the Allotment of the ZCZP Instruments for the Issue or such date as may be determined by the Governing Body. The actual Allotment of ZCZP Instruments may take place on a date other than the Deemed Date of Allotment.
“Demographic Details”	The demographic details of the Applicants such as their respective addresses, email, PAN, investor status, MICR Code and bank account detail.
“Designated Stock Exchange”	National Stock Exchange Limited (“NSE”)
“Draft Fund Raising Document”, “DFRD”	This Fund Raising Document dated January 9, 2024 issued in accordance with the SEBI ICDR Regulations, 2018 as amended, the Companies Act, 2013.
“Escrow Account”	Account to be opened with the Escrow Collection Bank.
“Escrow Agreement”	Agreement dated [●] to be entered into between the Issuer, the Registrar and the Escrow Collection Bank.
“Escrow Collection Bank”	The bank which is a clearing member and registered with SEBI as a banker to an issue under the Securities and Exchange Board of India (Bankers to an Issue) Regulations, 1994, and with whom the Escrow Account, in relation to the Issue, will be opened, in this case being [●].
“Fugitive Economic Offender”	A fugitive economic offender as defined under Section 12 of the Fugitive Economic Offenders Act, 2018 and Regulation 2(1)(p) of the SEBI ICDR Regulations
“Final Fund Raising Document” “FFRD”	The Final Fund Raising Document dated [●] to be issued in accordance with the SEBI ICDR Regulations, the NSE Norms, the BSE Norms and will be filed with the RoC.
Institutional Investors”	<p>Shall mean any of the following eligible investors:</p> <ul style="list-style-type: none"> • a mutual fund, venture capital fund and alternative investment fund registered with SEBI; • a public financial institution; • a scheduled commercial bank; • a state industrial development corporation; • an insurance company registered with the Insurance Regulatory and Development Authority of India; • a pension fund with minimum corpus of twenty a provident fund with minimum corpus of twenty five crore rupees; five crore rupees registered with the Pension Fund Regulatory and Development Authority established under sub-section (1) of section 3 of the Pension Fund Regulatory and Development Authority Act, 2013; • National Investment Fund set up by resolution no. F. No. 2/3/2005-DDII dated November 23, 2005 of the Government of India published in the Gazette of India; • insurance funds set up and managed by army, navy or air force of the Union of India;

	<ul style="list-style-type: none"> insurance funds set up and managed by the Department of Posts, India; or systemically important non-banking financial companies.
“Issue”	Public Issue by our Society of zero coupon zero principal instruments of face value ₹ 1 each, aggregating up to ₹ 1.55/- crore.
“Issue Closing Date”	As specified in the Final Fund Raising Document.
“Issue Opening Date”	As specified in the Final Fund Raising Document.
“Issue Period”	The period between the Issue Opening Date and the Issue Closing Date inclusive of both days, during which prospective Applicants can submit their Application Forms.
“Issue Size”	Up to ₹ 1.55/- crore.
“Mutual Fund”	Mutual funds registered with SEBI under the Securities and Exchange Board of India (Mutual Funds) Regulations, 1996.
“Non-Institutional Investors”	Any investor other than a retail individual investor and Institutional Investors, except for investors who are not eligible to invest in ZCZP Instruments. For further details, see “Issue Procedure” on page 230 of this Draft Fund Raising Document.
“Not for Profit Organisation” or “NPO”	Not for Profit Organisation shall have the same meaning as prescribed under Regulation 292A(e) of the SEBI ICDR Regulations, 2018 as amended.
“Objects”	Objects of this Issue as set out in the section titled “ <i>Objects of the Issue</i> ” on page 30 of this Draft Fund Raising Document.
“Offer Document”	This Draft Fund Raising Document, the Fund Raising Document and Application Form.
“Register of ZCZP Instrument holders”	The register of ZCZP Instrument holders maintained by the Issuer and by the Depositories in case of ZCZP Instrument held in dematerialised form, and/or the register of ZCZP Instrument Holders maintained by the Registrar.
“Registered Post”	Registered post with acknowledgement due.
Registrar Agreement	Agreement dated [●] to be entered into between the Issuer and the Registrar under the terms of which the Registrar has agreed to act as the Registrar to the Issue.
“Registrar to the Issue “	The Registrar to the Issue, namely Bigshare Services Private Limited.
“SSE Framework Circular”	SEBI Circular dated September 19, 2022, bearing reference no. SEBI/HO/CFD/PoD-1/P/CIR/2022/120 on framework on social stock exchange.
“Tripartite Agreements”	Tripartite Agreement dated [●] to be entered into between our Society, the Registrar to the Issue and NSDL and Tripartite Agreement dated [●] to be entered into between our Society, the Registrar to the Issue and CDSL for offering demat option to the ZCZP Instrument Holders.
“Under-subscription”	Subscription of the ZCZP Instruments less than 75% of the Issue Size.
“Wilful Defaulter(s)”	Wilful defaulter shall have the same meaning as under regulation (2)(1) (III) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
“Working Days”	Working days means all days on which commercial banks in Mumbai are open for business. In respect of announcement or issue period, working day shall mean all days, excluding Saturdays, Sundays and public holidays, on which commercial banks in Mumbai are open for business. Further, in respect of the time period between the issue closing date and the listing of the ZCZP Instruments on the Stock Exchanges, working day shall mean all trading days of the Stock Exchanges for ZCZP Instruments, excluding Saturdays, Sundays and bank holidays, as specified by SEBI.
“ZCZP Instruments”	Zero coupon zero principal instruments as notified in terms of the notification dated July 15, 2022 issued by the Ministry of Finance.
“ZCZP Instrument Holder(s)”	The holders of the ZCZP Instruments whose name appears in the database of the Depository and/or the register of ZCZP Instrument Holders (if any) maintained by our Society if required under applicable law.

CONVENTIONAL TERMS AND ABBREVIATIONS

Term	Description
“₹”, “Rupees”, “INR” or “Indian Rupees”	Indian Rupees.
“AGBM”	Annual Governing Body Meeting held by our Society.
“AIF”	An alternative investment fund as defined in and registered with SEBI under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 as amended from time to time.
“Audit Report”	The Audit Report means report issued by Statutory Auditor of our Society being, MSSV & Co., Chartered Accountants.
“BSE”	BSE Limited
“BSE Norms”	Norms for issue and listing of ZCZP Instruments by NPOs on BSE Social Stock Exchange and contents of the draft fund-raising document/fund raising document.

“CDSL”	Central Depository Services (India) Limited.
“Depositories”	CDSL and NSDL.
“Depositories Act”	Depositories Act, 1996, read with the rules, regulations, amendments and modifications notified thereunder.
“DP ID”	Depository Participant’s Identification.
“DP” or “Depository Participant”	Depository Participant as defined under the Depositories Act, 1996.
“Financial Year”, “Fiscal” or “FY” or “Fiscal Year”	Unless stated otherwise, the period of 12 months commencing on April 1 of the immediately preceding calendar year and ending March 31 of that particular calendar year.
“GoI” or “Government” or “Central Government”	Government of India.
“HUF”	Hindu Undivided Family.
“India”	Republic of India.
“Indian GAAP” or “IGAAP”	Generally Accepted Accounting Principles in India notified under Section 133 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014.
“NACH”	National Automated Clearing House.
“N/A” or “NA”	Not applicable.
“NEFT”	National Electronic Fund Transfer.
“NSE”	National Stock Exchange of India Limited.
“NSE Norms”	Norms for issue and listing of ZCZP Instruments by NPOs on NSE Social Stock Exchange and contents of the draft fund-raising document/fund raising document.
“NSE SSE”	Social Stock Exchange platform of NSE.
“PAN”	Permanent Account Number.
“RTGS”	Real Time Gross Settlement.
“SCRA”	Securities Contracts Regulation Act, 1956, as amended.
“SCRR”	Securities Contracts (Regulation) Rules, 1957, as amended.
“SEBI”	Securities and Exchange Board of India.
“SEBI Act”	Securities and Exchange Board of India Act, 1992, as amended.
“SEBI ICDR Regulations”	Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time.
“SEBI LODR Regulations”	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
“Social Enterprise”	As per Chapter X-A as inserted by the SEBI (ICDR) (Third Amendment) Regulations, 2022 w.e.f. July 25, 2022. “Social Enterprise” means either a Not for Profit Organization or a For Profit Social Enterprise that meets the eligibility criteria specified under Chapter X-A of the SEBI(ICDR) Regulations.
“SSE”	Social Stock Exchange.
“Stock Exchange”	NSE SSE and BSE SSE.
“State Government”	The government of a state in India.
“Year” or “Calendar Year”	Unless the context otherwise requires, shall mean the 12 month period commencing from January 1 and ending on December 31.

INDUSTRY RELATED TERMS AND ABBREVIATIONS

Term	Description
“BAMS”	Bachelor of Ayurvedic Medicine and Surgery
“CBSE”	Central Board of Secondary Education
“CIHR Canada”	Canadian Institutes of Health Research Canada
“Cwds”	Children with Disabilities
“DBT Govt of India”	Direct Benefit Transfer Government of India.
“ECCE”	Early Childhood Care and Education
“EINSTEIN”	Early Intervention to support Trajectories for healthy Life in India
“MBBS”	Bachelor of Medicine and Bachelor of Surgery.
“Noncommunicable disease”	As per WHO, Noncommunicable diseases (NCDs), also known as chronic diseases, tend to be of long duration and are the result of a combination of genetic, physiological, environmental and behavioural factors. The main types of NCD are cardiovascular diseases (such as heart attacks and stroke), cancers, chronic respiratory diseases (such as chronic obstructive pulmonary disease and asthma) and diabetes.
“NSFC China”	National Natural Science Foundation of China
“Pwds”	Person with Disabilities
“RMNCH+A”	Reproductive, Maternal, Newborn, Child and Adolescent Health
“SAATHI”	Solidarity and Action Against the HIV Infection in India
“Self-help groups”	Self Help Groups (SHGs) are small groups of poor people. The members of an SHG face similar problems. They help each other, to solve their problems. SHGs promote small savings among

	their members. The savings are kept with the bank. This is the common fund in the name of the SHG. The SHG gives small loans to its members from its common fund.
“STEM Kit”	Science, Technology Engineering, and Mathematics.

Notwithstanding the foregoing, the terms defined as part of “*General Information*”, “*Risk Factors*”, *Main Provisions of Memorandum of Association*”, “*Financial Information*” and “*Other Regulatory and Statutory Disclosures*” on pages 26, 14, 242, 90 and 218 respectively of this Draft Fund-Raising Document shall have the meaning ascribed to them as part of the aforementioned sections.

CERTAIN CONVENTIONS, CURRENCY OF PRESENTATION, USE OF FINANCIAL, INDUSTRY AND MARKET DATA

CERTAIN CONVENTIONS

All references to “India” contained in this Draft Fund-Raising Document are to the Republic of India and its territories and possessions and all references herein to the “Government”, “Indian Government”, “GoI”, “Central Government” or the “State Government” are to the Government of India, Central or State, as applicable.

PAGE NUMBERS

Unless indicated otherwise, all references to page numbers in this Draft Fund-Raising Document are to the page numbers of this Draft Fund-Raising Document.

FINANCIAL DATA

Our Society’s financial year commences on April 1 of the immediately preceding calendar year and ends on March 31 of that particular calendar year. Accordingly, unless the context requires otherwise, all references to a particular financial year or fiscal are to the 12-month period commencing on April 1 of the immediately preceding calendar year and ending on March 31 of that particular calendar year and all references to a year in this Draft Fund Raising Document are to a calendar year.

Unless stated otherwise or the context requires otherwise, the financial information in this Draft Fund-Raising Document is derived from our Audited Financial Statement. The Audited Financial Statement of the Society which comprise of the audited balance sheet as at March 31, 2023, March 31, 2022 and March 31, 2021, the audited Statement of income & expenditure for the financial years ended March 31, 2023, March 31, 2022 and March 31, 2021, the audited Receipts and payments account for the financial years ended March 31, 2023, March 31, 2022 and March 31, 2021, and the notes forming part of the financial statements for the financial years ended March 31, 2023, March 31, 2022 and March 31, 2021 and other explanatory information relating to such financial periods prepared in accordance with Indian GAAP and have been audited by MSSV & Co., Chartered Accountants for the FY 2022-23, FY 2021-22 and FY 2020-21 and are included in the section titled “Financial Information” on page 90 of this Draft Fund Raising Document.

CURRENCY AND UNIT OF PRESENTATION

All references to “Rupees” or “₹” or “INR” or “Rs.” Are to Indian Rupee, the official currency of the Republic of India.

Except stated otherwise, Our Society has presented certain numerical information in this Draft Fund Raising Document in ‘lakh’ and ‘crores’ units or in whole numbers as derived from the data provided in the Audit Reports. One lakh represents 1,00,000 and one crore represents 10,000,000.

Certain figures contained in this Draft Fund-Raising Document, including financial information, have been subject to rounding adjustments. Unless set out otherwise, all figures in decimals, including percentage figures, have been rounded off to two decimal points. In certain instances, (i) the sum or percentage change of such numbers may not conform exactly to the total figure given; and (ii) the sum of the numbers in a column or row in certain tables may not conform exactly to the total figure given for that column or row. Further, any figures sourced from third party industry sources may be rounded off to other than two decimal points to conform to their respective sources.

TIME

Unless indicated otherwise, any time mentioned in this Draft Fund-Raising Document is in Indian Standard Time (“IST”).

USE OF INDUSTRY & MARKET DATA

Unless stated otherwise, industry and market data and forecast used throughout the Draft Fund Raising Document was obtained from internal Society reports, data, websites, Industry publications report as well as Government Publications. Industry publication data and website data generally state that the information contained therein has been obtained from sources believed to be reliable, but that their accuracy and completeness and underlying assumptions are not guaranteed and their reliability cannot be assured.

Although, we believe industry and market data used in the Draft Fund Raising Document is reliable, it has not been independently verified by us or the Advisor to the Issue or any of their affiliates. Similarly, internal Society reports and data, while believed by us to be reliable, have not been verified by any independent source. There are no standard data gathering methodologies in the industry in which we conduct our operations, methodologies, and assumptions may vary widely among different market and industry sources.

GENERAL RISK

Investment in zero coupon zero principal instruments is risky, and investors should not invest any funds in such securities unless they can afford to take the risk attached to such investments. Investors are advised to take an informed decision and to read the risk factors carefully before investing in this offering. For taking a subscription decision, investors must rely on their examination of the issue including the risks involved in it.

Specific attention of investors is invited to the chapters “Risk Factors” and on page 14, respectively of this Draft Fund-Raising Document. These risks are not, and are not intended to be, a complete list of all risks and considerations relevant to the ZCZP Instruments or investor’s decision to subscribe for such securities.

FORWARD LOOKING STATEMENTS

Certain statements contained in this Draft Fund-Raising Document that are not statements of historical fact constitute “forward-looking statements”. Investors can generally identify forward-looking statements by terminology such as “aim”, “anticipate”, “believe”, “continue”, “could”, “estimate”, “expect”, “intend”, “may”, “objective”, “plan”, “potential”, “project”, “pursue”, “shall”, “seek”, “should”, “will”, “would”, or other words or phrases of similar import. Similarly, statements that describe our Society’s strategies, objectives, plans or goals are also forward-looking statements. All statements regarding our expected financial conditions, result of operations, social impacts, number of beneficiaries and prospects may be akin to forward-looking statements. These forward-looking statements include statements as to matters discussed in this Draft Fund-Raising Document that are not historical facts. However, these are not the exclusive means of identifying forward looking statements.

These forward-looking statements are based on our current plans, estimates and expectations and actual results may differ materially from those suggested by such forward-looking statements. All forward-looking statements are subject to risks, uncertainties, expectations and assumptions about us that could cause actual results to differ materially from those contemplated by the relevant forward-looking statement. Important factors that could cause actual results, including our financial conditions and results of operations to differ from our expectations include, but are not limited to, the following:

- Reduction or discontinuation in the donations or grants received by us;
- Changes in applicable law governing Corporate Social Responsibility policies;
- Failure to retain and attract Community Volunteers; and
- Impact of the COVID-19 pandemic or the outbreak of any new pandemic on our business and operations. For further discussion of factors that could cause our actual results to differ, see “Risk Factors” on page 14 of this Draft Fund-Raising Document.

Forward-looking statements reflect the current views of our Society as of the date of this Draft Fund-Raising Document and are not a guarantee of future performance. These statements are based on the management’s beliefs, assumptions, current plans, estimates and expectations, which in turn are based on currently available information. Although we believe the assumptions upon which these forward-looking statements are based are reasonable, any of these assumptions could prove to be inaccurate, and the forward looking statements based on these assumptions could be incorrect.

We cannot assure investors that the expectations reflected in these forward-looking statements will prove to be correct. Given these uncertainties, investors are cautioned not to place undue reliance on such forward-looking statements and not to regard such statements as a guarantee of future performance.

Neither our Society, our Governing Body, our Founder, our Key Managerial Personnel, the Advisor to the Issue, nor any of their respective affiliates have any obligation to update or otherwise revise any statements reflecting circumstances arising after the date hereof or to reflect the occurrence of underlying events, even if the underlying assumptions do not come to fruition.

SECTION II – SUMMARY OF THE DRAFT FUND RAISING DOCUMENT

A. Primary Business of our Society & Incorporation details

Our Society is registered under Karnataka Societies Registration Act, 1960 as on December 1,1984. Our registered office is located at CA 2, KIADB Industrial Housing Area, Ring Road, Hebbal, Mysore, 15-Karnataka, 91-India, 570016. The Society Registration number is 122/84-85.

Swami Vivekananda Youth Movement (SVYM) is a dynamic development organization in India, dedicated to creating a caring and equitable society. Their initiatives span health, education, socio-economic empowerment, training, and research. With a focus on community-driven development, SVYM collaborates with grassroots partners to address basic human needs and enhance quality of life. The organization provides free education for marginalized children, accessible healthcare, and socio-economic empowerment through skill training and community engagement. SVYM's vision encompasses promoting charity, medical assistance, health, education, and family planning, with a commitment to inclusivity, regardless of caste or religion. Their holistic approach aims to build a better civil society through collaborative efforts with various stakeholders.

• Health Sector –

- a. Institution established - Vivekananda Memorial Hospital.
- b. Project Undertaken –
Reproductive, Maternal, Newborn, Child and Adolescent Health, Infertility Care Project, Rehabilitation care for the specially abled, Palliative Care, HIV Care & Control program, Prerepana Urban Health Project, National Tuberculosis Elimination Program and many more.

• Education Sector –

- c. Institution established –
Viveka Tribal Centre for Learning, Viveka School of Excellence, Viveka Pre-University College, Vivekananda Teacher Training and Research Centre
- d. Project Undertaken –
Viveka Tribal Centre for Learning, Viveka School of Excellence, Viveka Pre-University College, Vivekananda Teacher Training and Research Centre

• Socio Economic Empowerment Sector –

- e. Institution established - Viveka Rural Livelihood Centre,
- f. Project Undertaken – Tribal Development Activities, Janadhwani - Community Radio Station and many more.

• Training & Research Sector –

- g. Institution established –
Vivekananda Institute of Indian Studies & Vivekananda Institute for Leadership Development,
- h. Project Undertaken –
Need assessment, project management & Project evaluation, research projects etc are undertaken here

For further details please see chapter titled “Our Organisation and Its Operation” beginning on page 38 of this Draft Fund Raising Document.

B. Name of the Founder of our Society

Dr R Balasubramaniam is the Founder of our Society.

For further details please see chapter titled “Our Founder” beginning on page 79 of this Draft Fund Raising Document.

C. Issue size

Issue of 1,55,00,000 ZCZP instrument having face value of ₹1.00 each for cash at a price of ₹ 1/- per ZCZP Instrument aggregating to ₹ 1,55,00,000/-

For further details, please see chapter titled “The Issue” beginning on page 23 of this Draft Fund Raising Document.

D. Object of the Issue

SVYM envisions to create a learning environment which is holistic, inclusive and joyful for the children from the rural and tribal areas of H D Kote and neighboring taluks through Viveka Tribal Center for Learning. The school shall be the springboard for the aspirations of the tribal and rural communities and become a demonstrable and replicable model for an educational system as envisioned in the NEP 2020.

For further details, please see chapter titled “Objects of the Issue” beginning on page 30 of this Draft Fund Raising Document.

E. Summary of Financial Statements

Particulars	For year ended 31 st March 2023	For year ended 31 st March 2022	For year ended 31 st March 2021
Total Sources of Fund	44,52,56,534	41,65,69,651	37,01,02,749
Total Application of Fund			
Total Assets	49,89,62,812	46,22,68,556	42,13,19,068
Total Liabilities	(5,37,06,278)	(4,56,98,905)	(5,12,16,319)
Total Income	48,06,33,082	38,73,79,129	34,65,26,599
Total Expenditures	(48,14,33,952)	(37,67,04,230)	(34,63,83,860)
Net movement in funds	(8,00,870)	1,06,74,899	1,42,739

For detailed information of Financial Statements of our Society, please refer chapter titled “Financial Statements” beginning on page 90 of this Draft Fund Raising Document.

F. Summary of Outstanding Litigation

Except as stated in the chapter ‘Outstanding Litigation’, none of our Society, Governing Body and Founder are party to any pending litigation whose outcome could have a material adverse effect on the financial position of our Society, which may affect the issue or the investor’s decision to invest / continue to invest in the Issue.

For further details, please refer chapter “Outstanding Litigation” beginning on page 214 of this Draft Fund Raising Document.

G. Risk Factors

The following are the risks envisaged by the management of our Society which relate to our Society, the ZCZP Instruments.

1. Failing to effectively manage multiple initiatives concurrently can pose a significant risk of Operational Overload and Inefficiencies.
2. We are exposed to various operational risks including the risk of fraud and other misconduct by employees or outsiders.
3. Failure to retain and attract experienced executives might have an adverse impact on our operations.

For details relating to risk factors, please refer section titled “Risk Factors” beginning on page 14 of this Draft Fund Raising Document.

H. Exemption from Complying with Any Provisions of Securities Laws, If Any, Granted by SEBI

Our Society has not applied or received any exemption from complying with any provisions of securities laws by SEBI.

SECTION II – RISK FACTORS

The following are the risks envisaged by the management of our Society which relate to our Society and the ZCZP Instruments. Potential investors should carefully consider all the risk factors stated in this Draft Fund-raising document in relation to the ZCZP Instruments for evaluating our Society and the ZCZP Instruments before making any investment decision. Our Society believes that the factors described below represent the principal risks inherent in investing in the ZCZP Instruments but such risks are not exhaustive. Potential investors should also read the detailed information set out elsewhere in this Draft Fund-raising document and reach their own views prior to making any investment decision.

If any one of the following stated risks actually occurs, our business, financial conditions and results of operations could suffer. These risks and uncertainties are not the only issues that our Society faces. Additional risks and uncertainties not presently known to our Society or that our Society currently believes to be immaterial may also have a material adverse effect on its financial condition or business. Unless specified or quantified in the relevant risk factors, our society is not in a position to quantify the financial or other implications of any risk mentioned herein below.

Further, our society has also mentioned in this chapter, that if any of the following stated risks actually occurs, how the Society would manage to mitigate such risks.

INTERNAL RISK FACTORS

1. Failing to effectively manage multiple initiatives concurrently can pose a significant risk of Operational Overload and Inefficiencies

Potential Risk: We are engaged in operations, including initiatives in the Education Sector, Health Sector, and Socio-Economic Empowerment Sector, for the welfare of communities we cater. This can lead to operational overload and inefficiencies or we can struggle to manage multiple initiatives concurrently. Further this can result in resource strain, project delays, misaligned priorities, and a decline in the overall quality of project outcomes. The complexity of handling diverse projects simultaneously may lead to challenges in coordination, communication, and strategic alignment.

Mitigation Plan: We have implemented and adopted a structured approach to enhance organizational capacity and streamline processes to effectively manage our various operations. For convenience and efficiency of the management, the Organization activities are divided into Organization Management Area (OMA) which reflect the internal functions like Finance and Accounts, HR, Support Service, Relationship Management, Monitoring and Documentation function on one side and Program Focus Area (PFA) namely Health, Education, Socio Economic Empowerment Program and Training & Research which reflect the external functions of the Organization.

2. Failure to retain and attract experienced executives might have an adverse impact on our operations.

Potential Risk: Our dedication to rural and tribal areas, central to our mission, may pose challenges in recruiting experienced executives capable of effectively leading our programs. Further seasoned executives could hesitate due to unique challenges like limited infrastructure, cultural disparities, and the need for tailored solutions for these communities.

Mitigation Plan: In SVYM, as in other sectors, Human Resource Development (HRD) begins with being able to attract and retain staff of the right caliber. In part this means being able to offer salaries and conditions of service that are as adequate and secure as possible. SVYM also practices a 'Gender - just' policy & diversity & inclusion in recruitment and career advancement. We in our organisation provide better human resource development and training of managers, administrators, project staff, Governing body members, Project community partners, members and volunteers within the organisation. SVYM works as a platform for each individual to exhibit their desire to serve mankind through various selfless activities. This culture helps to attract & retain talent in the Society to serve the community. We also are compliant with the prevalent labour laws and are committed to statutory requirements like Provident fund and Gratuity for our employees. SVYM always tries to recruit as many localities as possible including tribal communities in our programs providing necessary training. This helps to retain human resources.

3. We require a number of approvals, licenses, registration and permits for our ongoing initiatives and failure to obtain or renew them in a timely manner may adversely affect our operations. In some cases, we may be operating without all the required permissions, risking civil and criminal sanctions.

Potential Risk: We require several statutory and regulatory permits, licenses and approvals in the ordinary course of our operations, some of which our society has either received, applied for or is in the process of application. Many of these approvals are granted for fixed periods of time and need renewal from time to time. There can be no assurance that the relevant authorities will issue any of such permits or approvals in the time-frame anticipated by us or at all.

Any failure by us to apply in time, to renew, maintain or obtain the required permits, licenses or approvals, or the cancellation, suspension, delay in issuance or revocation of any of the permits, licenses or approvals may result in the interruption of our operations and may have a material adverse effect on our operations. For further details, please see chapters titled “Key Industry Regulations” and “Government and Other Approvals” at pages 67 and 216 respectively of this Draft Fund Raising Document.

Mitigation Plan: We have dedicated teams responsible for monitoring and ensuring the timely renewal of all necessary approvals, licenses, registrations, and permits. Regular internal audits are conducted to identify any gaps or potential issues in compliance. Further we maintain open communication channels with relevant regulatory authorities to stay informed about changes in requirements and promptly address any issues that may arise.

4. We are exposed to various operational risks including the risk of fraud and other misconduct by employees or outsiders.

Potential Risk: We are exposed to various operational risks which include the risk of fraud or misconduct by our employees or even an outsider, unauthorized transactions by employees or third parties, misreporting and non-compliance of various statutory and legal requirements and operational errors. It may not be always possible to deter employees from the misconduct or the precautions we take to detect and prevent these activities may not be effective in all cases. Any such instances of employee misconduct or fraud, the improper use or disclosure of confidential information, could result in regulatory and legal proceedings and may harm our reputation and also our operations.

Mitigation Plan: We being not for profit organisation developing human and social capital. We also strongly practice values like ‘Satya, Ahimsa, Seva & Tyaga’ which has become the culture of the Organisation. Every employee has to undergo orientation about the social sector and living values. This is helping individuals to be intact with strong values including integration. We are inevitably affected by trends in other sectors in society, by labour market forces and by prevailing social attitudes, which increasingly lean towards individualism. We however, endeavour to keep in mind the values and non-self-serving aims which drive us and express them in all aspects of our work. These values are a needed counter-force, especially in societies where self-serving individualism becomes extreme.

5. There could be unintended consequences of our operations under our initiatives.

Potential Risk: Our initiative, while well-intentioned, are not immune to unintended consequences that can disrupt our operations. One of these consequences could be inadequate stakeholder engagement, insufficient planning and analysis. Without robust involvement of key stakeholders and thorough planning, we may encounter disruptions in our operations, hindering our ability to achieve intended outcomes and creating unintended consequences.

Furthermore, the unavailability of essential resources, including materials, equipment, or skilled personnel, can impede our ability to carry out our programs effectively. This scarcity of resources might result from external factors or mismanagement within the organization, and it can hinder our ability to meet project milestones and fulfill our mission.

Financial stability is another critical factor, and the unavailability or shortage of funds can significantly impact our ability to operate smoothly. If we do not have the necessary financial resources to cover operational costs, pay staff, or invest in program development, our initiatives could stall or face cutbacks, limiting their impact and reach. Disputes among employees can create internal tensions that spill over into the organization's activities. Such conflicts, whether they pertain to differences in opinion, work allocation, or interpersonal issues, can lead to a halt in manufacturing or program activities. Employee discord can negatively affect morale and productivity, impacting our program's overall effectiveness.

Mitigation Plan: For Financial stability we harmonize resource support from Government, Donors from Corporates & Traditional Trusts & Foundations and the Community. We also encourage community contribution in kind. The resource mobilization efforts through relationship management are broad based and include community, Government, Corporate, Individuals, Traditional Trusts & Foundations, National and International Donor Agencies. This is to avoid Mission creep due to donor pressures and to reduce the risk of dependency on anyone or group of donors. Local community involvement in all our activities and collaboration with the Government has helped to avoid formation of any dispute among employees. All our employees are spread across various locations and more than 60% employees are field based which avoids frequent physical meetings of employees. Since all programs are designed in collaboration with the Government & local community for public good, employees commitment & involvement is very high.

6. Our initiatives are especially focused in rural & tribal areas, difficulties such as culture barriers, language barriers and Geographical barriers might have an adverse impact on our operations.

Risk Factors: We generally have projects in rural and tribal areas, our failure to understand and respect tribal traditions, customs, and beliefs can lead to resistance or rejection of our projects. Further failure to establish a deep understanding and appreciation for tribal cultures may erode the trust that is fundamental for successful community engagement.

Mitigation Plan: For cultural disparities, SVYM focuses on understanding the gaps which are culturally appropriate for designing the solutions which are relevant to the respective community. Enabling the local community to organize undertake and monitor programs relevant to them and we largely employ local community. About 80% of our staff comes from the local communities. Localization of human resource has increased local stake holding, provides career opportunity for local people, has aided in local socio - economic empowerment and has been a tool for transparency and accountability.

7. *There might be decline in donations in future due to presence of multiple NPOs with similar interests.*

Potential Risks: In the landscape of NPOs, there exists the possibility of overlapping projects and causes. It's plausible that various NPOs could be working on similar initiatives, attracting the attention of donors and contributors. Consequently, these supporters might choose to allocate their funds to multiple organizations, diversifying their contributions to maximize impact. However, this dispersion of financial support can pose a challenge for us, potentially affecting the grants we receive.

Mitigation Plan: Our major priorities and practices are -

- **Better networking and alliance** – building amongst other federations and like-minded Development Organizations. Adopting best practices and norms set/ suggested for Development Organizations
- **Better information** provision by and about the Organization
- **Increasing trend of CSR grants & individual philanthropy** - CSR grants and individual philanthropy increasing by year on year which is helping NPOs to expand/sustain activities

SVYM believes in collaborating and working in partnership with the communities that it serves; SVYM works with diverse donor segments like Government agencies (Local, State & Central), socially responsible corporates, Trusts & Foundations, World bodies, Individuals & other Development Organizations (NGOs & CSOs) which supports the programs operations. This would enable us to engage with all the donor segments to support holistic education and other services for the deserving community. Our strategy of adopting fundraising target from different donor segments will mitigate the risk of funds being limited to one source.

8. *Our culture and values have been critical to our success and if we cannot maintain this culture and our values as we grow, our operations and reputation could be adversely affected.*

Potential Risk: Our culture and values have played a pivotal role in our journey to success. They underpin our identity, guide our actions, and shape our interactions within the organization and with the communities we serve. However, sustaining these values can present a set of challenges, which, if not addressed effectively, could undermine our progress. First and foremost, attracting and retaining employees who align with and actively contribute to our culture and values is vital. If we fail to do so, it may lead to a cultural misalignment and hinder our ability to maintain the cohesive and values-driven environment that has fueled our achievements.

Furthermore, external factors have the potential to divert us from our core priorities and vision. Whether it's unforeseen economic shifts, changing political climates, or other external pressures, these distractions could cause us to deviate from our mission and values. Additionally, integrating new personnel into our organization, while necessary for growth, can also pose a challenge. Ensuring that these new team members understand, embrace, and embody our culture and values can be a complex and time-consuming process.

Growth, while a significant objective, can also bring its own set of challenges. Expanding our operations and executing our plans efficiently requires careful management and resource allocation. If we encounter obstacles in this process, it not only jeopardizes our growth but may also negatively impact our reputation and credibility. The reputation we've painstakingly built over the years is a valuable asset. Any missteps in managing growth could erode the trust and goodwill we've garnered from the communities we serve and our supporters. Thus, safeguarding our reputation throughout the growth and change process is of paramount importance.

Mitigation Plan: To safeguard our society's culture and values as we expand, we will proactively invest in a strong organizational culture that aligns with our core values. This includes a continued emphasis on leadership development, training, and internal communication to ensure that all team members embrace and embody our values. Additionally, we encourage open feedback channels for our employees, volunteers, and stakeholders, enabling them to have a voice in preserving our unique culture. By prioritizing our culture and values, we aim to maintain our reputation and ensure that our mission remains unwavering, even as we grow.

9. *Any leakage or misuse of the data might lead to legal consequences affecting the functioning of the Society.*

Potential Risk: In the course of our operations, the society naturally accumulates and manages a vast trove of data pertaining to its beneficiaries and various stakeholders who participate in our projects. This data encompasses personal information, financial

records, and sensitive details critical to project implementation and evaluation. However, like any organization, Our Society is not immune to the potential risks of data breaches and unauthorized access or use of this information. The mishandling or improper use of this data can have far-reaching consequences, extending well beyond mere operational disruptions.

Data privacy and protection laws are stringent, and any breach of these regulations can result in hefty fines, legal penalties, and a significant loss of reputation. The consequences of a data breach may lead to legal battles that consume valuable time and resources, diverting attention from the Society's core mission.

Moreover, in a worst-case scenario, a significant data breach could compromise the trust and confidentiality so vital to the relationships between the Society and its beneficiaries and stakeholders.

Mitigation Plan: Establish clear data usage policies and adhere to applicable data protection laws. By proactively safeguarding our data assets and promoting a culture of responsible data management, we aim to minimize the risk of legal consequences and ensure uninterrupted operations in pursuit of our mission.

10. We have entered into partnerships with several Governmental and Non-Governmental institutes to work in collaboration with them for our rural initiatives under educational and healthcare sector. In the event of termination of such arrangements with these institutions, we may have an adverse impact on the implementation of our programmes.

Potential Risk: We have entered into partnerships with the Government including Karnataka Government and Government of India for our initiatives in rural and tribal areas. By leveraging the Government's existing investment in our projects and by engaging with a huge base of community volunteers, SVYM helps to address community problems including education, health & socio-economic programs to improve the quality of life of people. In the event of termination of such arrangements with the State Governments, we may have an adverse impact on the implementation of our programmes.

Mitigation Plan: Being non-political organization, always maintain good relationship with both state & central government. Most of our collaboration with the Government is non-financial & termination of such arrangement will not alter our financial status. Balance between community participation & Government collaboration helps smooth functioning. SVYM also does a thorough research on the value fit between the organization and then proceeds further for engagement while partnering with any government & non-government does. This enables us to anticipate calculated risks that impact our work for community development. And as mentioned our programs being funded by diverse funding agencies will act as a safety net for such situations.

11. Our funding requirements and deployment of the issue proceeds are based on management estimates and have not been independently appraised by any bank or financial institution.

Potential Risk: Our funding requirements and the deployment of the proceeds generated through the Issue are primarily based on management's best estimates and our current plan. These estimates have not been independently appraised or validated by a bank or financial institution and are, therefore, subject to the inherent risks associated with forward-looking financial planning.

Several factors can introduce variations and unpredictability in our financial projections. These include changes in the cost structure, evolving market conditions, shifts in regulatory requirements, and other external factors that may not be within the control of our management. In response to these uncertainties, we must remain flexible and adaptable. This flexibility means that we may need to revise our expenditure and funding requirements as circumstances change. Such revisions could involve rescheduling, revising, or even canceling planned expenditures and fund requirements based on the discretion of our Board. Furthermore, our schedule of implementation, as described in our current plan, is also subject to change due to various factors. These factors can be both internal, such as operational challenges, or external, like shifts in the business environment or the economy.

Mitigation Plan: Our ability to respond effectively to changing circumstances, whether through adjusting expenditures, revising funding requirements, or adapting our implementation schedule, would be our approach regarding mitigation of this risk.

12. Any variation in the utilization of the Net Proceeds as disclosed in this Draft Fund raising document shall be subject to certain compliance requirements.

Potential Risk: As per Section 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Society shall disclose any category-wise deviation in the utilization of proceeds on a quarterly basis. This disclosure adds an additional layer of transparency and accountability, ensuring that any variations in fund utilization are promptly reported to the stock exchange and the investing public.

Mitigation Plan: To mitigate the risk of non-compliance due to variations in Net Proceeds utilization, the Society will establish clear and robust internal controls and reporting mechanisms to ensure that deviations are properly documented, approved, and in line with regulatory requirements.

13. There is no guarantee that our ZCZP instruments will be listed on the BSE SSE and NSE SSE in a timely manner or at all.

Potential Risk: In accordance with Indian law and practice, permission for listing of the ZCZP Instruments issued pursuant to the Issue will not be granted until after the ZCZP Instruments have been issued and allotted. Approval for listing will require all relevant documents authorizing the issuing of ZCZP Instruments to be submitted. There could be a failure or delay in listing the ZCZP Instruments on the BSE SSE and NSE SSE.

Mitigation Plan: We will maintain a proactive and transparent approach to fulfill all listing requirements and address any potential challenges promptly.

14. We have not made any alternate arrangements for meeting our capital and operational requirements for the Objects of the Issue. Further we have not identified any alternate source of financing for the 'Objects of the Issue.' Any shortfall in raising the issue amount could adversely affect the fulfillment of the Object of the Issue.

Potential Risk: The Society is at risk as it has not put in place contingency plans or explored alternative financing options to meet its capital and operational requirements for the stated Objects of the issue. If the society falls short of raising the expected funds from the issue, it may struggle to complete the Project and create the impact as mentioned in the section 'Objects of the Issue' on page no 30 of this Draft Fund Raising Document.

Mitigation Plan: The Society will maintain a proactive approach to cost management that can enhance the society's ability to secure necessary resources, ensuring that planned objectives can still be achieved even if the issue falls short of its target. This will be planned ahead with other funding sources helping us to mobilize the resources necessary to run the projects, especially the institution based activities. Various fund raising activities from different segments of donors will be a strategic approach that has enabled us to meet the operational requirements for raising balance funds. This is done through the internal fundraising team & the management through fundraising campaigns, direct approach of other institutional & individual donors.

15. The requirements of being a listed entity may strain our resources and impose additional regulatory & disclosure requirements.

Potential risk: Listing of our ZCZP Instruments on BSE SSE and NSE SSE, necessitates increased compliance with legal, accounting, corporate governance, and reporting standards, which, in turn, results in higher expenses that the society did not incur as an unlisted entity. Moreover, listed Social Enterprises are subject to the provisions of the listing agreements they sign with the stock exchange, further amplifying their compliance responsibilities.

Further, meeting reporting obligations is a critical aspect of being a listed Social Enterprise. The society is required to regularly disclose its financial results and other material information to stakeholders and the public. This expanded regulatory and reporting requirements can divert management's attention from other core concerns, potentially affecting the society's activities and operational efficiency.

Mitigation Plan: To mitigate the potential resource strain and additional requirements associated with being a listed Social Enterprise, our society will adopt a proactive approach to compliance and resource management. We have initiated strengthening of our systems & processes to meet the requirements of regulatory authorities. This includes implementation of ERP to manage finance, inventory & fixed assets, HRMS to manage recruitment to retirement, School management software, Hospital management to manage beneficiaries etc. We continue to prioritize efficient resource allocation, including financial and human resources, to meet regulatory obligations while minimizing any strain.

16. Significant differences exist between Indian GAAP and other accounting principles, such as Ind AS, which Applicants may be more familiar with and may consider material to their assessment of our financial condition.

Potential Risk: Our Audited Financial Statements for Fiscals 2021, 2022 and 2023 have been prepared and presented in conformity with Fund Based Accounting System. 'Generally Accepted Accounting Principles (GAAP)' are applicable in India are followed in preparation of our financials. Indian GAAP differs in certain significant respects from Ind AS. If our financial statements were to be prepared in accordance with Ind AS, our results of operations, cash flows and financial position may be different. Prospective Applicants should review the accounting policies applied in the preparation of our financial statements, and consult their own professional advisers for an understanding of the differences between these accounting principles and those with which they may be more familiar.

Mitigation Plan: Our Society is committed to ensuring full transparency and adherence to the highest standards of financial reporting. By continuously improving our financial reporting practices and maintaining a commitment to accuracy and transparency, we aim to provide our stakeholders with a more reliable and comprehensive assessment of our financial condition.

17. If we are unable to manage our growth or execute our strategies effectively, operations may be adversely affected and the social cause that we're aiming to solve may not be successful.

Potential Risk: In order to grow and reach more people with our programs and projects, we might need to introduce new and improved ways of managing our organization. This includes upgrading our management techniques, how we operate, use technology, manage finances, and deal with our team. However, making these changes can sometimes increase our expenses and require more oversight from our management team.

Moreover, we can't guarantee that every new initiative we take will succeed, or that we'll be able to smoothly implement all the changes in management, operations, finances, and human resources that we plan. If we struggle to handle our growth or if we face challenges in executing our strategies effectively, it might affect our plans to expand operations. This, in turn, could have a negative impact on our organization's goal and prospects for the future.

Mitigation Plan: We recognize the inherent value of objective internal monitoring and evaluation, wherein the findings are analyzed by the teams themselves, leading to greater acceptance and ownership of the suggested course corrections. We are therefore keen on having our own procedures in place for constant monitoring and regular evaluation. The projects have a structured review and monitoring schedule. Regular project reviews are conducted by the DST to analyze the outputs in the light of the stated objectives of the projects.

Periodic external evaluations (Both activity and financial) lend an additional value to the process of monitoring and evaluations by bringing in fresh perspectives, which are adopted in a contextual manner. Such reviews are periodically undertaken by Donor agencies and Government, encompassing the activities and financial management.

18. We may occasionally face budget overruns due to changing field conditions.

Potential Risk: Sometimes, our initiatives might end up costing a bit more than we planned. This can happen because the situation or circumstances in the area where we're working change unexpectedly, which means we need more resources to get the job done. Even though this can happen from time to time, we're committed to doing our best to finish the work when we promised and within the budget we agreed upon. We always strive to stick to the schedule and use the resources we set aside for the project.

Mitigation Plan: To mitigate the risk of budget overruns resulting from changing field conditions, our society will implement a dynamic project management approach. We will regularly assess and adjust our project plans in response to evolving circumstances, ensuring that resources are allocated efficiently and effectively. Our focus will be on proactive monitoring, early identification of potential issues, and agile decision-making to keep projects on track. By adopting this flexible and responsive approach, we aim to minimize the impact of budget overruns and remain committed to delivering on our mission within agreed time frames and budgets.

19. We have borrowed secured term loans for acquisition of fixed assets.

Potential Risk: We have borrowed secured term loans from Canara Bank for acquisition of fixed assets. That could impact both the financial stability and operational flexibility of the Society if we are unable to pay our dues on time. For further details, please see chapter titled "Financial Indebtedness" on page no. 213 of these Draft Fund Raising Document.

Mitigation Plan: We are committed to implementing a proactive and strategic approach. Regular financial assessments will be conducted to ensure timely repayment, with a focus on optimizing asset utilization. Further financial reserves will be established to navigate unforeseen circumstances and uphold our financial obligations responsibly.

20. We have not initiated the application process for any trademark or patent protection for the society's name or logo.

Potential Risk: We have not initiated the application process for trademark or patent protection which exposes our society to the risk of potential intellectual property infringement. Without legal protection, there is a heightened vulnerability to unauthorized use, imitation, or misappropriation of our society's name and logo by external entities.

Further there can be unauthorized use by third parties may lead to a loss of control over our brand image, compromising the reputation and recognition we have built over time.

Mitigation Plan: Organization is focusing on the Branding aspects from the last few years & we are in the process of registering our organization logo.

EXTERNAL RISK FACTORS

21. We are subject to regulatory and legal risk which may adversely affect our activities.

Potential Risk: Non-profit organizations, registered under Karnataka Societies Registration Act, 1860 and recognized under relevant provisions of the Income Tax Act, are subject to a complex and evolving regulatory landscape in India. This regulatory framework dictates the legal and operational environment within which these organizations must function. Understanding the regulatory and legal risks associated with their activities is paramount, as non-compliance can have serious consequences for their operations and mission fulfillment.

The key concern highlighted in the statement is the uncertainty of future legal and regulatory changes. India's legal and regulatory landscape is dynamic, and laws that govern our society, such as the Karnataka Societies Registration Act, 1860 and Income Tax Act, can be subject to amendments or revisions. These changes may introduce new compliance requirements, reporting obligations, or alterations in the taxation regime for non-profits. Moreover, the interpretation and enforcement of both existing and future laws and rules by governmental and regulatory authorities can significantly impact the way societies operate. The ambiguity or evolving nature of these laws can pose challenges in maintaining compliance and adapting to new requirements.

Staying compliant with these laws and regulations is of utmost importance for non-profit organizations. Failure to adhere to the legal framework can lead to adverse consequences, such as the loss of tax-exempt status, financial penalties, or restrictions on the organization's activities.

Mitigation Plan: We will establish a comprehensive compliance framework. This involves continuous monitoring of legislative changes and ensuring that all activities align with current laws and regulations taking into consideration all the amendments in the legal and regulatory requirements.

22. Changes in applicable law governing corporate social responsibility policies could have an adverse impact on our operations.

Potential Risk: In terms of Companies Act, 2013, companies which meet specific criteria are required to spend a portion of their profits towards activities related to corporate social responsibility policies. Donations and grants made to our society are also received as part of these companies' CSR initiatives. The key concern is that if there are changes in the legal or regulatory framework that reduce the amount companies are required to spend on CSR activities, it could lead to a reduction in donations and grants made in our organization. This, in turn, can have a direct adverse impact on our society's operations.

Mitigation Plan: We will diversify our donor base to reduce dependency on specific contributors, establishing a financial reserve for contingencies, actively monitoring the economic landscape for proactive adjustments, and exploring innovative fundraising avenues. This comprehensive approach aims to enhance financial resilience, ensuring our organization's continued operations and mission fulfillment in the face of economic uncertainties.

23. Changes in applicable law governing foreign contributions in India could have an adverse impact on our operations.

Potential Risk: We have obtained a valid registration under Foreign Contribution (Regulation) Act, and have received foreign contribution of Rs. 7,98,21,491 in F.Y 2022-23. Any modifications to these regulations and applicable laws governing foreign contributions in India could pose adverse effects on our operations, resulting in challenges related to compliance, financial constraints, and potential disruptions in the implementation of our projects.

Mitigation Plan: We have consciously reduced foreign contributions over a period of time & will be actively monitoring legislative developments and engaging in ongoing dialogues with relevant authorities to stay informed and adapt to potential changes effectively. Additionally, we will diversify our funding sources and exploring alternative avenues to enhance our resilience against the impact of evolving legal frameworks.

24. The impact of the COVID-19 pandemic or the outbreak of any new pandemic on our operations is uncertain and cannot be predicted.

Potential Risk: In 2019, the COVID-19 disease, commonly known as “novel coronavirus”, was first reported in Wuhan, China and was declared as a pandemic by World Health Organization on March 11, 2020. A key risk we faced in the achievement of the desired impact under our programmes in the past three years was the COVID-19 pandemic since the pandemic exacerbated all the progress made over the years in terms of education, especially among children and young girls from the most rural, remote communities of India. The remote and underserved communities with whom our society engage for positive impact on their lives in state of Karnataka were badly affected.

In response to such crises such as COVID-19, we may need to divert resources, including personnel and funding, to provide immediate relief and support to affected communities. While this is crucial for humanitarian purposes, it can result in delays in implementing ongoing programs and initiatives.

In response to COVID – 19, the Society has organised Wednesday Webinar in which every Wednesday from 7 pm to 8 pm, SVYM conducted a webinar series for young students. The webinar series was launched in Dharwad and Kalaburagi Districts in 2021 and has continuously engaged over 1500 school students in over 50 Govt schools in the region.

Learning on a screen became a necessity during the pandemic and an entire ecosystem evolved to support online learning across the socio-economic strata. As the students returned to offline learning in schools, they still continue their online learning engagement, often referring to lessons on Youtube and understanding the concepts through rich visual media, anytime and anywhere.

Under the WASH project, training sessions on COVID-19 and WASH for the district and taluk level officials were organised to build their capacity for effective planning, implementation and monitoring at different levels on COVID-19 and WASH.

Mitigation Plan: By addressing these challenges like we did in case of COVID-19 crises, we aim to minimize the potential delays in program implementation caused by the evolving nature of the pandemic and its impact on our operations. We have adopted relevant technologies & methods to reach out to the community & cater them with necessary requirements.

25. *The potential consequences of a natural calamity in our organisation are uncertain and cannot be accurately predicted.*

Potential Risk: Natural disasters, including earthquakes, hurricanes, floods, and wildfires, pose a significant threat to the operations of our Society, particularly those focused on community development and humanitarian efforts. These events can have widespread and lasting effects, with the potential to disrupt programs and create challenges that demand immediate attention. In response to such crises, we may need to divert resources, including personnel and funding, to provide immediate relief and support to affected communities. While this is crucial for humanitarian purposes, it can result in delays in implementing ongoing programs and initiatives.

Mitigation Plan: The organization will develop detailed contingency plans outlining specific actions to be taken in response to each scenario. Ensuring that contingency plans include provisions for resource allocation, communication strategies, and coordination with local authorities and partners. Also, prioritize programs that have a lasting impact and can withstand disruptions, reducing the overall vulnerability of our initiatives.

26. *As a non-profit organization, a reduction or discontinuation in the donations or grants we receive may have an adverse impact on the operations of our Society.*

Potential Risk: We are a society registered under Karnataka Societies Registration Act, 1860. Accordingly, the operations of our society are highly dependent on the receipt of donations and grants. The donations and grants received by our society for the financial years ended March 31, 2023, March 31, 2022 and March 31, 2021 were ₹ 3,366.65/- lakhs, ₹ 3,164.10/- lakhs, ₹ 2,399.35/- lakhs. In the event that donations and grants we receive reduce or are discontinued including on account of such donations and grants being focused on projects of other NGO's, it may have an impact on the program, operations and financial condition of our Society.

Mitigation Plan: We will diversify our donor base to reduce dependency on specific contributors, fostering transparent communication to deepen donor relationships and commitment, establishing a financial reserve for contingencies, actively monitoring the economic landscape for proactive adjustments, and exploring innovative fundraising avenues. This comprehensive approach aims to enhance financial resilience, ensuring our organization's continued operations and mission fulfillment in the face of economic uncertainties. Potential leads will be identified a few months before the closure date who could continue to support such projects depending upon the phase of the project by analyzing whether its in maturation phase where the community ownership has been initiated or expand projects as replicable models. We also ensure the community's needs are not left unaddressed at any point of time.

27. *Any Penalty or demand raised by statutory authorities in future will affect our financial position of the Society.*

Potential Risk: It's crucial to acknowledge that our society may be subject to fees and penalties in compliance with the prevailing legal regulations. Any potential claims or penalties imposed by the relevant authorities in the future, pertaining to either previous years or the ongoing fiscal year, have the potential to significantly impact the financial stability and resources of the Society. Hence, it is imperative for the organization to proactively manage its obligations and maintain financial prudence to ensure the uninterrupted pursuit of its philanthropic endeavors.

Mitigation Plan: In the 39 years of existence & service we always prioritized statutory compliance. We are committed to strict adherence to statutory compliances and regulations to minimize potential penalties in the future. Our proactive approach will ensure that we meet all legal requirements in a timely manner, reducing the risk of financial impact due to non-compliance of legal requirements.

RISKS RELATED TO ZCZP INSTRUMENTS

28. *The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 5 years from the Deemed Date of Allotment, being the timeline for completion of the Objects of the Issue. No amount is repayable on expiry of such tenure of the ZCZP Instruments.*

Potential Risk: The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 5 years from the Deemed Date of Allotment, being the timeline for completion of the Objects of the Issue. ZCZP Instruments are instruments which by their nature do not carry any interest and no amount is repayable to investors even at the expiry of the tenure of the instruments. Potential investors should be aware that even at maturity, the principal amount on investments in ZCZP Instruments are not repayable. Such non-redemption feature of the ZCZP Instruments is likely to limit their market value.

Mitigation Plan: It's important to note that investments in ZCZP instruments typically do not come with an expectation of future financial returns. Thus, informing potential investors about this characteristic of the instrument should be sufficient to mitigate the associated risk.

29. *There is no secondary market for ZCZP Instruments as ZCZP Instruments listed on the Stock Exchanges issued by non-profit organisations are not tradable.*

Potential Risk: ZCZP Instruments issued by non-profit organisations and listed on the Stock Exchanges are not available for trading in the secondary market. Accordingly, an investor will not be able to trade such ZCZP Instruments or redeem their investments in such instruments issued by our Society.

Mitigation Plan: It's essential to emphasize that investments in ZCZP instruments are inherently distinct from traditional investments in that they do not entail an anticipation of future financial returns, such as interest or dividends. The investor's primary objective with this instrument is typically not to earn from it instead it should serve the purpose for which it has been given, which effectively mitigates the associated risk.

30. *There is no guarantee that the Issue will be successful and we will be able to achieve the Objects or the ZCZP Instruments will be listed on the Stock Exchanges in a timely manner or at all, or that such listing that they will remain listed on the Stock Exchanges.*

Potential Risk: If our Society does not receive 75% subscription in the Issue, the Issue would be deemed to be unsuccessful, and we will have to refund the entire subscription amount, in accordance with applicable law, within 8 working days of Issue Closing Date.

Mitigation Plan: Acknowledging the unpredictability of a successful Issue and listing of ZCZP Instruments on Stock Exchanges, we will enhance our approach through meticulous due diligence and tailored market research. Collaborating with experienced advisors and ensuring transparent communication with stakeholders, we aim to align our initiatives with donor expectations and regulatory requirements. By maintaining a commitment to compliance, consistent organizational performance, and proactive adjustments based on evolving dynamics, we strive to increase the likelihood of achieving our fundraising goals and securing sustained recognition on Stock Exchanges.

For details, see “*Terms of the Issue*” beginning on page 226 of this Draft Fund Raising Document.

SECTION IV – INTRODUCTION

THE ISSUE

Following table summarizes the Present Issue in terms of this Draft Fund Raising Document:

Particulars	Details of ZCZP Instruments
ZCZP Instrument: ⁽¹⁾ Present Issue of ZCZP by our Society:	Issue of 1,55,00,000 ZCZP instrument having face value of ₹1.00 each at a price of ₹ 1/- per ZCZP Instrument aggregating to ₹ 1.55/- crores.
Use of Net Proceeds	Please refer to the section titled “ <i>Objects of the Issue</i> ” beginning on page no. 30 of this Draft Fund Raising Document.

- a. The Issue is being made in terms of Chapter X-A of the SEBI (ICDR) Regulations, 2018 as amended from time to time, read with The SEBI Circular dated September 19, 2022, bearing Reference No. SEBI/HO/CFD/POD-1/P/CIR/2022/120 (“SSE Framework Circular”).
- b. The ZCZP instruments are without any coupon/ interest payment and no principal amount is repayable at its maturity.
- c. At the meeting of the Governing Body of our Society held on [●], the Governing Body approved the issuance of ZCZP Instruments to the public.
- d. In the event of oversubscription, the allotment shall be made on a proportionate basis in marketable lots of 1 ZCZP Instrument subject to minimum application size being Rs. 10,000/-.
- e. In the event of under subscription i.e., subscription of 75% or more of the issue size but less than 100% of the issue size, the balance fund shall be sourced from CSR funds from various corporates, grants from other Trusts & Foundations, UN agencies along with voluntary donations from various individuals to facilitate the achievement of the object of the issue, provided that the funds shall be refunded in case the subscription is less than 75% of the issue size.

For more details regarding the issue, please refer chapter ‘*Objects of the Issue*’ of this Draft Fund Raising Document.

SUMMARY OF FINANCIAL INFORMATION
SWAMI VIVEKANANDA YOUTH MOVEMENT
SUMMARY OF BALANCE SHEET

(Amount in Rs.)

Particulars	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
SOURCE OF FUNDS			
Restricted funds			
Endowment funds	4,35,03,372	3,90,70,265	3,86,19,522
Staff benefit funds	1,80,98,528	1,97,19,395	1,95,27,479
Earmarked funds	3,24,95,696	4,54,07,439	7,89,73,555
Asset funds	24,78,42,117	22,04,11,115	16,41,84,832
	34,19,39,713	32,46,08,214	30,13,05,388
Designated funds			
Endowment funds	20,08,082	26,26,823	18,58,688
Earmarked funds	99,59,624	99,59,624	99,59,624
Asset replacement fund	1,92,48,784	1,87,56,470	1,70,56,871
General operating fund	3,10,00,000	3,10,00,000	2,10,00,000
Revolving fund	21,41,338	21,41,338	21,41,338
Staff support fund	22,00,000	-	-
	6,65,57,828	6,44,84,255	5,20,16,521
Unrestricted Funds			
General fund	3,67,58,993	2,74,77,182	1,67,80,840
TOTAL FUNDS	44,52,56,534	41,65,69,651	37,01,02,749
APPLICATION OF FUNDS			
Property, plant and equipment			
Tangible assets	23,80,50,122	19,09,52,604	17,02,06,268
Intangible assets	10,53,625	16,54,864	19,69,757
Capital work in progress	2,35,47,812	4,59,77,090	1,33,37,087
Investments			
Long term investments	12,88,02,817	12,07,23,679	12,64,83,009
Current Investments	1,40,52,961	1,91,00,307	2,66,03,074
Deposits	12,35,279	11,05,373	9,63,093
Current assets	9,22,20,195	8,27,54,639	8,17,56,780
TOTAL ASSETS	49,89,62,812	46,22,68,556	42,13,19,068
Liabilities			
Long term liabilities	1,11,33,408	1,85,16,006	2,67,15,830
Other long term liabilities	51,24,073	-	-
Current liabilities			
Short term borrowings	2,27,01,927	98,34,985	74,46,433
Other current liabilities	1,47,46,870	1,73,47,915	1,70,54,056
TOTAL LIABILITIES	5,37,06,278	4,56,98,905	5,12,16,319
NET ASSETS	44,52,56,534	41,65,69,651	37,01,02,749

**SWAMI VIVEKANANDA YOUTH MOVEMENT
SUMMARY OF STATEMENT OF INCOME AND EXPENDITURE**

(Amount in Rs.)

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
INCOME			
Unrestricted			
Contribution	1,48,47,780	2,21,08,153	2,40,32,808
Income from activities - community contribution	9,97,72,258	8,07,97,978	7,42,28,152
Income from activities - support services	7,25,55,954	4,81,57,986	3,83,91,964
Interest income	71,49,668	70,40,231	61,60,994
Amount no longer payable Interest	56,699	8,46,321	12,68,669
Interest on IT refund	1,12,859	26,643	73,776
Designated			
Interest income on endowments	1,70,981	1,12,358	94,365
Earmarked funds			
Restricted			
Earmarked funds	28,38,54,417	22,63,47,868	19,99,79,390
Interest income on endowments	21,12,466	19,41,591	22,96,481
TOTAL	48,06,33,082	38,73,79,129	34,65,26,599
EXPENDITURE			
Development support	2,68,70,127	2,24,24,677	1,86,46,507
Institution based services	13,37,16,071	13,23,45,845	9,18,54,552
Community based services	23,45,71,528	15,59,02,933	16,80,42,064
Support services	6,30,78,049	4,54,82,513	3,50,87,876
Provision for doubtful receivable & amount no longer receivable	25,03,266	23,19,998	1,57,92,648
Depreciation	2,06,94,910	1,82,28,264	1,69,60,212
TOTAL	48,14,33,952	37,67,04,230	34,63,83,860
Net movement in funds	(8,00,870)	1,06,74,899	1,42,739

GENERAL INFORMATION

Our Society is registered under the Karnataka Societies Registration Act, 1960. For more information about our Society, please refer “*History and Main Objects*” on page 74 of this Draft Fund Raising Document.

For details of the business of our Organisation, see “*Our Organisation and its Operations*” beginning on page 38 of this Draft Fund Raising Document.

BRIEF INFORMATION OF SOCIETY AND ISSUE

Particulars	Details
Name of Issuer	Swami Vivekananda Youth Movement
Registered Office	<p>Address: CA 2, KIADB Industrial Housing Area, Ring Road, Hebbal, Mysore, 15-Karnataka, 91-India, 570016</p> <p>Tel No.: +91 96866 66313</p> <p>Email ID: ceo@svym.org.in</p> <p>Website: https://svym.org/</p> <p>For further details regarding changes to our Registered Office, see “<i>History and Main Objects</i>” on page 74 of this Draft Fund- Raising Document.</p>
Administrative Office	<p>Address: Hanchipura Road, Saragur Taluk, Mysuru District, Karnataka, India, 571121</p> <p>Tel No.: +91 96866 66312</p>
Date of Incorporation	December 01, 1984
Society Registration Number	122/84-85
Permanent Account Number	AAATS5045F
Registrar of Society	Registrar of Society Karnataka- Mysuru District
Issue Programme	<p>Issue Opens on: [●]</p> <p>Issue Closes on: [●]</p>
Designated Stock Exchange	National Stock Exchange Limited
Listing of Shares offered in this Offer	SSE Platform of BSE and NSE
Compliance Officer	Shreeharsha MS
Company Secretary	Shruthi BN

GOVERNING BODY

The following table sets out the brief details of our Governing Body as on the date of filing of this Draft Fund-Raising Document:

Name	Designation	Address
Dr. Sudheer. Bangalore	President	#3434 Manjula, Shankaracharya Road, 2 nd Cross Hassan, Vidyanagar (Hassan) Alur Hassan, Karnataka- 573202.
Dr. Vivek M B	Vice President	#78/51 41 st Cross, Jayanagar 8 th Block, Banashankari II Stage Bangalore, South Bengaluru, Karnataka- 560070.
Dr. Pushpalatha S	Secretary	No. Villa 21 Godrej Gold County, Chikkabidrekallu, Near Parle G Factory, Bangalore North, Nagasandra Bangalore, North Bengaluru, Karnataka- 560073
Dr. Sowmya Dinesh	Joint Secretary	#253/1, Sri Ranga, Near Postal Quarters, Shankaripuram, Hassan, Karnataka- 573201.
Dr. Chandrashekar K N	Treasurer	Patel Nagara Gonikoppalu, Virajpet Talluka, Aruvathoklu, Gonikoppal, Virajpet Kodagu, Karnataka- 571213
Ms. Swathi R	Member	BDA Flats 2 nd Cross, HAL 3 rd Stage, New Thippasandra Post Office, North Bangalore, Karnataka- 560075.
Dr. Prashanth C R	Member	Kushi, Bhagavathi temple, Madikeri, District Kodagu, Karnataka- 571201

For further details of our Governing Body, see “*Our Management*” on page 79 of this Draft Fund Raising Document.

CHIEF EXECUTIVE OFFICER:

Mrs. Savitha Sulugodu

#6, Flat – G2, Jacaranda, 7th Cross, 1st Main Near Vasantha Vallabha Temple Maruthi Layout, Vasanthapura Bangalore South Subramanyapura, Bangalore, Karnataka – 560061.

COMPLIANCE OFFICER:**Mr. Shreeharsha MS**

#32c, Mungaravalli, Kerekoppa, Shimoga, Karnataka - 577417

COMPANY SECRETARY:**Shruthi BN**

No.3, 1st Floor, Veerabhadranagar, BSK 3rd Stage, Near PESIT University, Bangalore-560085

DETAILS OF KEY INTERMEDIARIES PERTAINING TO THIS ISSUE AND OUR SOCIETY:

BANKER TO THE SOCIETY	ADVISOR TO THE ISSUE	REGISTRAR TO THE ISSUE
[●]	 <p>GALACTICO CORPORATE SERVICES LIMITED Office No. 68, Business Bay Premises Co-Op HSG SOC, Nashik – 422002, Maharashtra, India. Tel: +91 25 3295 2456 Email: info@galacticocorp.com Website: www.galacticocorp.com Contact Person: Ms. Riddhi Bheda CIN: L74110MH2015PLC265578</p>	 <p>BIGSHARE SERVICES PRIVATE LIMITED S6-2, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai – 400093, Maharashtra, India Tel: +91 22 6232 8200 Facsimile: +91 22 6263 8299 Email: info@bigshareonline.com Investor Grievance Email: investor@bigshareonline.com Website: www.bigshareonline.com Contact Person: Saurabh Gupta SEBI Registration No.: INR000001385 CIN: U99999MH1994PTC076534</p>
STATUTORY AUDITOR OF THE SOCIETY		
 <p>MSSV & Co., Chartered Accountants 2nd Floor, 63/2, Railway Parallel Road, Kumara Park West, Bangalore - 560 020. Tel: + 080 2356 5065 / 68 / 73 Email: raviprasad@mssv.in Website: http://mssv.in/</p>		

STOCK EXCHANGE

The ZCZP Instruments offered through this Draft Fund-Raising Document and Final Fund-Raising Document are proposed to be listed on the Social Stock Exchange segment of NSE Limited and BSE Limited. Our Society has received 'in-principle' approval dated [●] and [●] from NSE and BSE respectively for using their name in the Draft Fund-Raising Document for listing of our ZCZP Instruments on the Social Stock Exchange segment of NSE and BSE. For the purpose of this Issue, the Designated Stock Exchange will be the NSE SSE.

OPERATIONS

Our Society has a physical existence, is operational and is accessible for visits at our Registered Office and Administrative Office.

UNDERWRITING

The Issue is not underwritten.

GUARANTOR TO THE ISSUE

There are no guarantors to the Issue.

MINIMUM SUBSCRIPTION

In terms of the SEBI ICDR Regulations, for an issuer undertaking a public issue of zero coupon zero principal instruments the minimum subscription for such public issue of zero coupon zero principal instruments shall be 75% of the Issue Size.

If our Society does not receive the minimum subscription of 75% of Issue Size, prior to the Issue Closing Date, the entire Application Amount shall be refunded to the Applicants.

In the event of under subscription i.e., subscription of 75% or more of the issue size but less than 100% of the issue size, The balance fund shall be sourced from CSR funds from various corporates, grants from other Trusts & Foundations, UN agencies along with voluntary donations from various individuals to facilitate the achievement of the object of the issue.

If the stated minimum subscription amount is not received within the specified period, the application money received is to be credited only to the bank account from which the subscription was remitted. To the extent possible, where the required information for making such refunds is available with our Society and/or the Registrar, refunds will be made to the account prescribed. However, where our Society and/or the Registrar does not have the necessary information for making such refunds, our Society and/or the Registrar will follow the guidelines prescribed by SEBI in this regard.

UTILISATION OF ISSUE PROCEEDS

For details on utilisation of Issue proceeds see, “*Objects of the Issue*” beginning on page 30 of this Draft Fund-Raising Document.

ISSUE PROGRAMME*

ISSUE OPENS ON	As specified in the Final Fund-Raising Document
ISSUE CLOSES ON	As specified in the Final Fund-Raising Document
PAY IN DATE	Application Date. The entire Application Amount is payable on Application
DEEMED DATE OF ALLOTMENT	The date on which the Governing Body approves the Allotment of the ZCZP Instruments for the Issue or such date as may be determined by the Governing Body and notified to the Designated Stock Exchanges. The actual Allotment of ZCZP Instruments may take place on a date other than the Deemed Date of Allotment.

** The Issue shall remain open for subscription on Working Days from 10:00 a.m. to 5:00 p.m. (Indian Standard Time) during the period indicated above, except that the Issue may close on such earlier date or extended date as may be decided by the Governing Body of our Society and receipt of relevant approvals. On the Issue Closing Date, the Application Forms will be accepted only between 10 a.m. and 3 p.m. (Indian Standard Time) and uploaded until 5 p.m. or such extended time as may be permitted by the Stock Exchanges.*

Further, pending mandate requests for applications placed on the Issue Closing Date will be validated by 5 p.m. (Indian Standard Time) on one Working Day after the Issue Closing Date. For further details please see “Issue Related Information” on page 224 of this Draft Fund-Raising Document.

Applications Forms for the Issue will be accepted only from 10:00 a.m. to 5:00 p.m. (Indian Standard Time) or such extended time as may be permitted by the Stock Exchanges, during the Issue Period as mentioned above on all days between Monday and Friday (both inclusive barring public holiday) by the Registrar. On the Issue Closing Date, Application Forms will be accepted only between 10:00 a.m. to 3:00 p.m. (Indian Standard Time).

For details in relation the Basis of Allotment, please see “Issue Related Information” on page 224 of this Draft Fund-Raising Document.

DONATION

Swami Vivekananda Youth Movement (SVYM), as a Society registered under Karnataka Societies Registration Act, 1960, received donations in the areas of Development Support, Education, Health, Training & Research. The proportion of donation received has been shown below

(Rs. in lakhs)		
Sr. No.	Particulars	Amount Received
1.	Corporate	2,051
2.	Government	247
3.	Individual	217
4.	UN & Multilateral Agencies	72
5.	Non-Profit institutions	780
6.	Academia	0
	Total	3,367

OBJECTS OF THE ISSUE

The Issue comprises of 1,55,00,000 ZCZP Instruments of face value of ₹ 1/- each aggregating to ₹ 1.55/- crore. The details of the proceeds of the Issue are summarized below.

The Issue is being made pursuant to the provisions of the Chapter X-A of the SEBI ICDR Regulations, 2018 read with the SSE Framework as applicable. Our Society proposes to utilize the proceeds raised through the Issue, after deducting the Issue related expenses to the extent payable by our Society (“**Net Proceeds**”) towards funding the objects listed under this section.

REQUIREMENTS OF FUNDS

The Issue Proceeds, after deducting Issue related expenses, are estimated to be ₹ [●] Lakhs (the “Net Proceeds”).

The following table summarizes the requirement of funds:

Particulars	Estimated amount (in ₹ crore)
Gross Proceeds of the Issue	Up to 1.55
Less: Issue related expenses*	[●]
Net Proceeds*	[●]

* To be finalised and updated, prior to filing of the Final Fund Raising Document.

UTILIZATION OF NET PROCEEDS & MEANS OF FINANCE

Project Information: The following table details the Objects of the Issue and the amount proposed to be financed from Net Proceeds:

Particulars	Details
Title of the Project	Viveka Tribal Center for Learning
Purpose of the Project*	SVYM envisions to create a learning environment which is holistic, inclusive and joyful for the children from the rural and tribal areas of H D Kote and neighboring taluks through Viveka Tribal Center for Learning.
Duration of the Project	Year 2024- 2029
Total Cost of The Project (Jan 2024-Dec 2024) (In INR)	1,55,00,000/-
Number of Direct Beneficiaries (Jan 2024-Dec 2024)	Total Number of Students for the Program: 75
Means of Finance	100% from the Net Proceeds

*(hereinafter referred to as “**Object of the Issue**”)

The main objects clause of the Memorandum of Association of our Organisation permits our Organisation to undertake its existing activities as well as the activities for which the funds are being raised through this Issue.

DETAILS OF THE PROJECT – “VIVEKA TRIBAL CENTER FOR LEARNING”

This project aims at to establish an institution (Viveka Tribal Center for Learning) based on the recommendations of the National Education Policy 2020 over the next 3 years by:

1. Restructuring the school system and addition of ECCE and senior secondary education
2. Upgradation of available infrastructure and addition of the necessary infrastructure
3. Adoption of holistic pedagogies in the classroom (and outside) and Capacity building of teachers

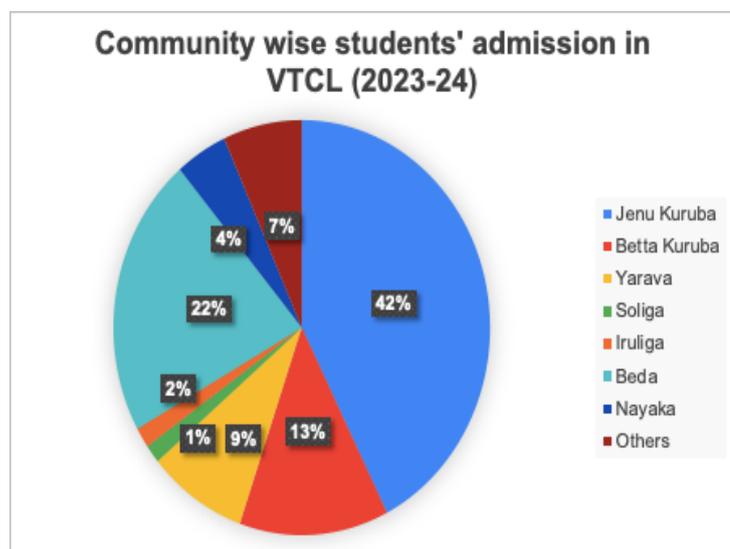
NEED FOR INTERVENTION IN RURAL AND TRIBAL AREAS OF H D KOTE (HEGGADADEVANNA KOTE) AND NEIGHBORING TALUKS

The Heggadadevanna Kote (H D Kote) taluk has a population of over 2.6 lakhs with 90.2% people living in the rural areas and only 9.8% living in urban areas. The taluk has an average sex ratio of 987 females per 1000 males and an average literacy rate of 62.7%. The taluk also has a sizeable population (est. 18,000) of the forest-based tribal groups namely Jenu Kuruba, Kadu Kuruba, Yarava, Soliga and Paniya. The tribal settlements are called haadis and the 127 haadis of the taluk are sparsely located along the fringes of the Bandipur and Nagarhole National Parks. The taluk is one of the most backward taluks of the state of Karnataka and continues to perform poorly as per the Human Development Index (HDI) and other development indicators.

Highlights of the Census 2011 data of H D Kote taluk			
Literacy	Total- 64.11% Male- 71.2% Female- 56.9%	Population Distribution	Rural- 90.2% Urban- 9.8%
Average Sex Ratio	987	Child Sex Ratio	994
Scheduled Caste	27.8%	Scheduled Tribe	23.6%
Estimated population of the Forest Based Tribal Groups – 18,000 (25% of ST population, 6.9% of total population)			

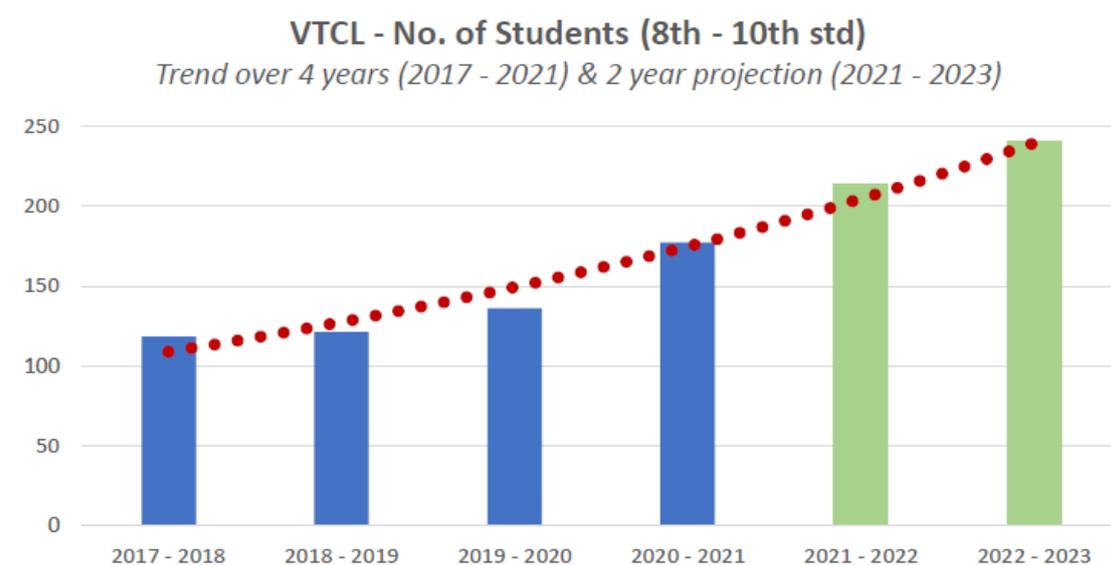
There are 4 major forest-based tribal communities in the H D Kote taluk – Jenu Kuruba, Kadu Kuruba, Yarava, Soliga. These communities, originally dwelling in the forest, were relocated to 127 haadis along the fringes of the forest. They have limited access to primary health, elementary education and other facilities. The Jenu Kuruba community forms the majority of the forest-based tribal groups in the taluk and are among the most primitive tribal groups in the country. Most of them are employed as agricultural labor and migrate during the harvest seasons to the neighboring districts. Much of this community continues to live in poor socio-economic conditions.

Every year, students from about 60 tribal haadis join VTCL and a majority of them are from the Jenu Kuruba community.



No. of Forest-based Tribal Villages represented by students in VTCL	
2014 - 2015	48
2015 - 2016	50
2016 - 2017	57
2017 - 2018	58
2018 - 2019	56
2019 - 2020	61
2020 - 2021	48
2021 - 2022	52
2022 - 2023	48

Over the last 4 years, the increase in the number of admissions has been very sharp in the High School section and is projected to cross 240 students in the next 2 years.



The Government had started 10 Ashramshalas in the H D Kote taluk to provide access to elementary education for the tribal communities. Over 1000 students from across the taluk study in these residential schools. However, these schools are run only till 7th std. SVYM has been working with these schools to develop contextually relevant learning materials and develop the teachers' capacities. Most students going to the Ashramshalas from B Matakere, N Begur and D B Kuppe Gram Panchayaths seek admission

in 8th std in VTCL as there are no other Govt. residential schools nearby. The school (VTCL) has 80 students (2 sections) studying in 8th std and already reached the maximum limit. However, the infrastructure today is insufficient to support these students and also the projected increase in the number of students over the next 2 years.

Further, the school provides accommodation facilities to all students from 6th std. Presently, a fully functional girls hostel (with a capacity of 120 girls) provides accommodation to about 180 girls. The hostels also don't have hot water supply. The school also shares its facilities (Boys' hostel and Dining hall) with the teacher training center. The kitchen uses conventional cooking system and equipment that operates on LPG. The school has a mud-track and is the site for the local sports meets. However, the playground is not fit for use during the monsoon because of heavy rains and water stagnation.

The existing facilities are not adequate for the student strength. The heavy monsoon also renders many of the facilities like the open classrooms and the sports facilities unusable for much of the first semester. The lack of accommodation facilities for staff is a challenge considering the safety of students on campus and also reduces the possibility of engagement with the students during the study hours. There is an immediate need to strengthen the existing infrastructure on the campus to cater to the increasing number of students in the school.

The school shall be modeled based on the recommendations of the National Education Policy 2020. Building on the strengths of the existing school, the 'new' VTCL shall be an education institution in which / where:

- Every student feels welcomed and cared for
- Safe and stimulating learning environment exists
- Wide range of learning experiences are offered
- Good physical infrastructure and appropriate resources conducive to learning are available to all students

Proposed Impact and Key Performance Indicators (Year 2024- Year 2029)

Proposed Impact

- To decrease the gap of Enrollment, Gender Parity and Learning outcomes between the tribal community and the State and National Averages.
- Students shall complete Secondary education (2 years) and Senior Secondary education (2 years) or Equivalent education
- Student able to make informed career choices and pursue professions contributing directly and indirectly to the community development
- Parents and the community at large actively participate in school activity and contribute positively to students' learning outcomes.

Key performance indicators

- **Secondary Education** - Enrollment, attendance & retention of students from 8th to 10th standard
- **Continuing Education** - Enrollment & retention of students from 11th to 12 standards (or Equivalent courses)
- **Learning Outcomes**
 - Achievement of age-appropriate learning outcomes (As prescribed by DSERT - Department of State Educational Research and Training, Govt. of Karnataka)
 - Participation in district, state and national level competitions and events showcasing the talents of students in scholastic and co-scholastic areas
- **Diversity of Career Choices** - no of students pursuing diverse streams after 10th standard (including Vocational, Sports & Visual Arts)
- **Community Engagement**
 - Attendance and participation of parents and community members in school activities and parent-teacher meetings
 - Parent Savings towards children's education

VTCL COST BREAKUP & EXPENSES DETAILS

Viveka Tribal Centre for Learning			
Budget for the first 3 years of project			
Sr. No.	Particulars	Amount	Cost per student
1	Personnel Cost	80,00,000	14,060
2	Teaching aids	11,00,000	1,933
3	Exposures & Camps	7,00,000	1,230
4	Sports & Cultural Program	6,00,000	1,054
5	Uniform & clothing	12,00,000	2,109

6	Students' transportation & other misc. exp	2,00,000	351
7	Food Expenses	60,00,000	10,545
8	Accommodation & medical expenses	27,20,787	4,782
9	Capacity building & awareness	5,00,000	879
10	School maintenance cost	20,00,000	3,515
11	Lab & other equipment's	25,00,000	4,394
12	School administration charges	5,00,000	879
Total Expenses		2,60,20,787	45,731
No of students studying in the school		569	
Cost per child		45,731	

**Amount in words – Rupees Forty-Five thousand Seven hundred and thirty-one only.
(Rs. 45,731 Rounded off to Rs. 45,000)**

Cost break-ups for 11th & 12th class students

Viveka Tribal Centre for Learning		
Budget for the last 2 years of project		
Sr. No.	Particulars	Cost per student
1	Tuition fees	25,000
2	Uniform, transportation, textbooks	7,500
Total Expenses		32,500
No of students studying in the school		75

Budget Summary (Year 2024-2029)

Duration	Classes				
	8th	9th	10th	11th	12th
Sponsorship for per child	45,000	45,000	45,000	32,500	32,500
Number of Students	75				
Duration	Year 1	Year 2	Year 3	Year 4	Year 5
Fundraising Target	33,75,000	33,75,000	33,75,000	24,37,500	24,37,500
Grand Total	1,50,00,000				

Table 1: Proposed budget for Year 2024-2029

- It will cost avg of Rs. 2,00,000 (Rupees Two lakhs only) per child to complete high school education as well as their 11th (1st PUC) and 12th (2nd PUC) education for a tribal child.
- During their high school education from class 8th to 10th class it will cost Approx. Rs.45,000 (Rupees Forty-Five Thousand only) per child per year.
- For 11th & 12th class it will cost Approx. Rs.32,500 (Rupees Thirty-Two Thousand Five hundred only) per child per year

FUNDING PLAN

Other than the funds to be raised through the proposed issue, our Organisation confirms that for the purpose of this Issue, funding plan will not be applicable, as the objects are proposed to be funded through the Net Proceeds.

SCHEDULE OF IMPLEMENTATION OF THE PROJECT AND DEPLOYMENT OF FUNDS

After the closure of the issue, the project will be implemented within 5 years. The deployment of funds will be done accordingly to ensure timely completion of the project.

MONITORING OF UTILIZATION OF FUNDS

There is no requirement for appointment of a monitoring agency in terms of the SEBI ICDR Regulations. The Governing Body our Society shall monitor the utilisation of the proceeds of the Issue. Our Society shall submit to the Stock Exchanges a statement in respect of utilisation of the Net Proceeds, on a quarterly basis, containing (a) category-wise amount of monies raised, (b)

category-wise amount of monies utilized, (c) balance amount remaining unutilized, until the utilization of the Net Proceeds in accordance with this Draft Fund Raising Document.

INTERIM USE OF PROCEEDS

Our Organisation confirms that the unutilized amounts from the Net Proceeds shall be kept in a separate bank account and shall not be co-mingled with other funds.

ISSUE RELATED EXPENSES BREAK-UP

The expenses for this Issue include, *inter alia*, advisor fees, fees payable for the Issue, legal fees, advertisement expenses, listing fees and any other expense directly related to the Issue.

The Issue expenses and listing fees will be paid by our Society. The estimated breakdown of the total expenses for this Issue is as follows*:

Particulars	Amount (in ₹ crore)	As percentage of Issue proceeds (in %)	As percentage of total expenses of the Issue (in %)
Fee payable to intermediaries (Registrar to the Issue, legal and other advisors, etc.)	[•]	[•]	[•]
Fees payable to the regulators including stock exchanges	[•]	[•]	[•]
Advertising and marketing, printing and stationery costs	[•]	[•]	[•]
Other miscellaneous expenses	[•]	[•]	[•]
Grand Total	[•]	[•]	[•]

* To be finalised and updated, prior to filing of the Fund-Raising Document. The expenses are indicative and are subject to change depending on the actual level of subscription to the Issue and the number of Allottees, market conditions and other relevant factors.

VARIATION IN TERMS OF CONTRACT OR OBJECTS IN THIS DRAFT FUND-RAISING DOCUMENT

Our Society shall not, at any time, vary the terms of the objects for which this Draft Fund-Raising Document is issued, except as may be prescribed under the applicable laws. Further, in accordance with the SEBI Listing Regulations, in case of any material deviation in the use of proceeds as compared to the Objects of the Issue, the same shall be indicated in the format as specified by SEBI from time to time.

BENEFIT / INTEREST ACCRUING TO FOUNDER/GOVERNING BODY OUT OF THE OBJECT OF THE ISSUE

Nobody in our Governing Body are interested in the Objects of the Issue.

STATEMENT OF SPECIAL TAX BENEFITS

STATEMENT OF POSSIBLE SPECIAL TAX BENEFITS AVAILABLE TO THE SOCIETY UNDER THE APPLICABLE DIRECT AND INDIRECT TAX LAWS, IN INDIA

Date: January 9, 2024

To,
The Governing Body
Swami Vivekananda Youth Movement
CA2, KIADB Industrial Housing Area
Ring Road, Hebbal, Mysuru,
Karnataka, India, Pin - 570016

Dear Sirs,

Subject: Statement of possible special tax benefits ("the statement") available to Swami Vivekananda Youth Movement ("the Society") prepared in accordance with the requirements under Schedule VI (Part A) (9)(L) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended ("SEBI ICDR Regulations").

We, MSSV & Co, Chartered Accountants ("the Firm"), have been requested by the Society to certify Statement of Special Tax benefits available to the Society under the applicable laws of India.

1. The accompanying statement of possible special tax benefits available to the Society (hereinafter referred to as the "Statement" and provided in Annexure 1 to this certificate) under Income-tax Act, 1961 ('IT Act') presently in force in India viz., the Income-tax Rules, 1962, regulations, circulars and notifications issued thereon, as applicable to the assessment year 2024-25 relevant to the financial year 2023-24, possible special tax benefits under the Central Goods and Services Tax Act, 2017 / the Integrated Goods and Services Tax Act, 2017 applicable State Goods and Services Tax Act, 2017, applicable Union Territory Goods and Services Tax, 2017 ("GST Acts"), the Customs Act, 1962 ("Customs Act") and the Customs Tariff Act, 1975 ("Tariff Act") (together with IT Act, GST Acts and Customs Act "Taxation Laws"), as amended by the Finance Act 2023 including the relevant rules, notifications and circulars issued there under, applicable for the Financial Year 2023-24, available to the Society. Several of these benefits are dependent on the Society as the case may be, fulfilling the conditions prescribed under the relevant provisions of the Taxation Laws. Hence, the ability of the Society to derive the special tax benefits is dependent upon their fulfilling such conditions, which based on business imperatives of the Society face in the future, the Society may or may not choose to fulfil.
2. This statement of possible special tax benefits is required as per Schedule VI (Part A) (9) (L) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended ('SEBI ICDR Regulations'). While the term 'special tax benefits' has not been defined under the SEBI ICDR Regulations, it is assumed that with respect to special tax benefits available to the Society, and the same would include those benefits as enumerated in the statement. Any benefits under the Taxation Laws other than those specified in the Statement are considered to be general tax benefits and therefore not covered within the ambit of the Statement. Further, any benefits available under any other laws within or outside India, except for those specifically mentioned in the Statement, have not been examined and covered by this Statement.
3. The benefits discussed in the enclosed Statement cover the possible special tax benefits available to the Society and do not cover any general tax benefits available to them.
4. In respect of non-residents, the tax rates and the consequent taxation shall be further subject to any benefits available under the applicable Double Taxation Avoidance Agreement, if any, between India and the country in which the non-resident has fiscal domicile.
5. The benefits stated in the enclosed Statement are not exhaustive and the preparation of the contents stated is the responsibility of the Society's management. We are informed that this statement is only intended to provide general information to the investors and is neither designed nor intended to be a substitute for professional tax advice. In view of the distinct nature of the tax consequences and the changing tax laws, each investor is advised to consult their own tax consultant with respect to the specific tax implications arising out of their participation in the issue and we shall in no way be liable or responsible to any investor or subscriber for placing reliance upon the contents of this statement

Also, any tax information included in this written communication was not intended or written to be used, and it cannot be used by the Society or the investor, for the purpose of avoiding any penalties that may be imposed by any regulatory, governmental taxing authority or agency

6. We do not express any opinion or provide any assurance whether:
- (i) The Society will continue to obtain these benefits in future;
 - (ii) The conditions prescribed for availing the benefits have been/would be met;
 - (iii) The revenue authorities/courts will concur with the views expressed herein.
7. The contents of the enclosed Statement are based on information, explanations and representations obtained from the Society and on the basis of our understanding of the business activities and operations of the Society. We have relied upon the information and documents provided by the executives and Management of the Society being true, correct, and complete and have conducted the statutory audit of the books of accounts. Our view, under no circumstances, is to be considered as an audit opinion under any regulation or law. No assurance is given that the revenue authorities/ courts will concur with the views expressed herein. Our Firm or any of partners or affiliates, shall not be responsible for any loss, penalties, surcharges, interest or additional tax or any tax or non-tax, monetary or non-monetary, effects or liabilities (consequential, indirect, punitive or incidental) before any authority / otherwise within or outside India arising from the supply of incorrect or incomplete information of the Society.
8. This Statement is addressed to Governing Body and issued at the specific request of the Society for submission to assist them in conducting their due- diligence and documenting their investigations of the affairs of the Society in connection with the proposed Offer. This report may be delivered to SEBI, the stock exchanges or to any other regulatory and statutory authorities only when called upon by SEBI or the stock exchanges in connection with any inspection, enquiry or investigation, as the case may be, to evidence due diligence obligations pertaining to the subject matter of this report. It 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 report is shown or into whose hands it may come without our prior consent in writing.

Limitations

9. Our views expressed herein are based on the facts and assumptions indicated above. No assurance is given that the revenue authorities/courts will concur with the views expressed herein. Our views are based on the existing provisions of law and its interpretation, which are subject to change from time to time. We do not assume responsibility to update the views consequent to such changes. The views are exclusively for the limited use of Swami Vivekananda Youth Movement in connection with its initial public offer referred to herein above and shall not, without our prior written consent, be disclosed to any other person. This statement has been prepared solely in connection with the offering of ZCZP Instruments by the Society under the SEBI ICDR Regulations.

**For MSSV & Co,
Chartered Accountants**

Sd-
D R Venkatesh
Partner
Membership No.: 025087

ANNEXURE I

STATEMENT OF POSSIBLE SPECIAL TAX BENEFITS AVAILABLE TO SWAMI VIVEKANANDA YOUTH MOVEMENT ("THE SOCIETY") UNDER THE APPLICABLE INDIAN TAX REGULATIONS ("TAX LAWS") IN INDIA

UNDER THE DIRECT TAX LAWS (THE INCOME TAX ACT, 1961)

1. Special tax benefits available to the Society

UNDER THE DIRECT TAXES LAWS (THE INCOME TAX ACT, 1961):

Swami Vivekananda Youth Movement ("the Society") is an Indian Society, subject to tax in India. The Society is taxed on its excess of income over expenditure subject to exemption provisions under Chapter III: Section 11 to 13 of the Income Tax Act, 1961.

UNDER THE INDIRECT TAXES LAWS (GOODS AND SERVICES ACT, 2017):

Swami Vivekananda Youth Movement, provide medical assistance including medicine to marginalised communities and many other services, which are exempt from indirect taxes as per SI No. 1 of Notification No. 12/2017 – Central Tax (Rate) dated 28th June 2017.

Notes:

- a. These tax benefits are dependent on the Society fulfilling the conditions prescribed under the relevant provisions of the Act. Hence, the ability of the Society to derive the tax benefits is dependent upon fulfilling such conditions, which based on the business imperatives, the Society may or may not choose to fulfil.
- b. This statement does not discuss any tax consequences in the country outside India of an investment in the shares. The investors in the country outside India are advised to consult their own professional advisors regarding possible income-tax consequences that apply to them.
- c. The above statement of possible direct tax benefits sets out the provisions of law in a summary manner only and is not a complete analysis or listing of all potential tax consequences of the purchase, ownership and disposal of Securities.

**For MSSV & Co,
Chartered Accountants**

D R Venkatesh

Partner

Membership No.: 025087

Sd-

Place: Bangalore

Date: January 9, 2024

SECTION V: ABOUT THE SOCIETY

OUR ORGANISATION AND ITS OPERATION

Some of the information contained herein, including information with respect to our vision, our target segment, strategy and operations contain forward-looking statements that involve risks and uncertainties. This section should be read in conjunction with, and is qualified in its entirety by, the more detailed information about our Society and its financial statements, including the notes thereto, in the sections titled “Forward-Looking Statements”, “Risk Factors” and “Financial Information” on pages 11, 14 and 90 respectively, of this Draft Fund-Raising Document.

In this section any reference to “we”, “us” or “our” “SVYM”, “organisation”, “Society” refers to Swami Vivekananda Youth Movement.. Unless otherwise indicated, or unless the context otherwise requires, the financial information included herein is based on our Audited Financial Statements. For further information, see “Financial Information” on page 90 of this Draft Fund-Raising Document.

OVERVIEW

Swami Vivekananda Youth Movement (SVYM) is a development organization, engaged in building a new civil society in India through its grassroots to policy level action in Health, Education, Socio Economic Empowerment, Training & Research sectors.

Our vision of building ‘**a caring and equitable society free of deprivation and strife**’ is an ongoing pursuit, at best led by our community partners through their earnest and meaningful participation. Towards fulfilling our goal of achieving ‘community-driven development,’ SVYM has invested itself into strengthening the capacity of the community to meet their basic human needs and in enhancing and sustaining the quality of their lives with self-directed and community-driven efforts.

These development initiatives are catered to the community through our broader Aims & Objectives of promoting Charity, Give Medical assistance to the poor & needy patients, Promote Health, Education & family planning, to take active interest in civic, socio-economic moral welfare of the community and to take up community development activities in all areas of tribals, rural, urban and the benefits of the organization shall be open for all irrespective of caste & religion.

Our Organisation provides free residential elementary and secondary education for children hailing from marginalized & vulnerable communities. Complimenting government resources with innovative programmatic models, the organization has designed education programs as a community movement. Our healthcare initiatives are designed to cater to the vulnerable community by making it accessible, affordable and impacting on the overall well-being of the community. Our Socio-Economic Empowerment program focuses on Integrated Tribal development addressing the social issues by formation of SHGs, facilitating social entitlements, augmenting infrastructure, providing skill training for youth, Women & Men and helping them to become self-reliant. The training and research sectors at different phases of engagement with stakeholders from sectors of Government, corporates, NGOs, youth and the general public are focused by developing human & Social capital to ensure provisioning to partnering for the common goal of nations development.

OUR CORE VALUES



SATYA

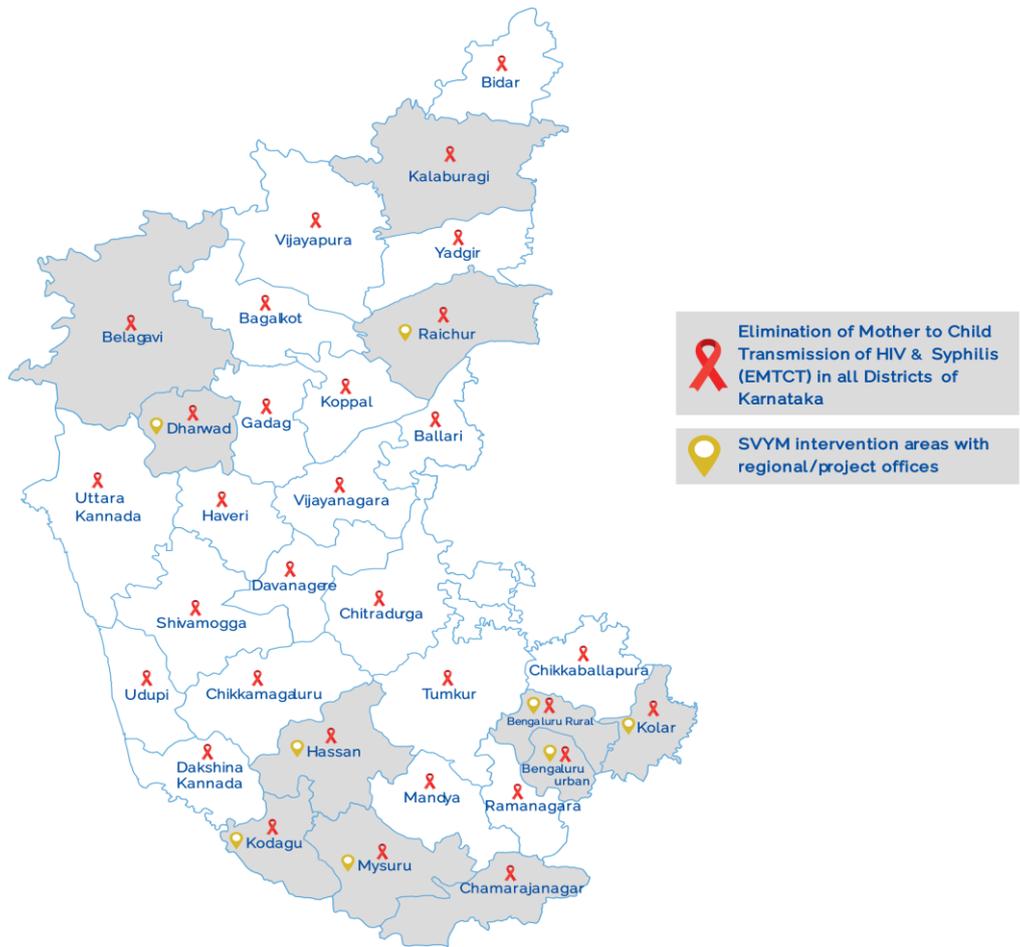


SEVA & TYAGA

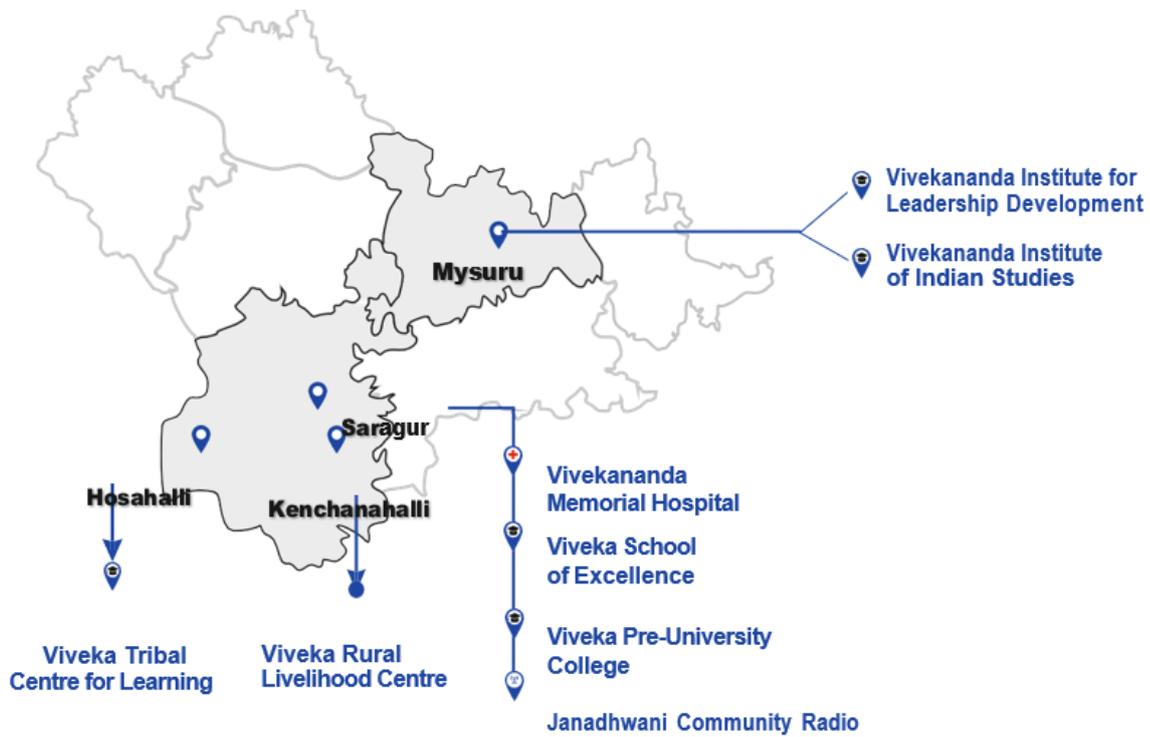


AHIMSA

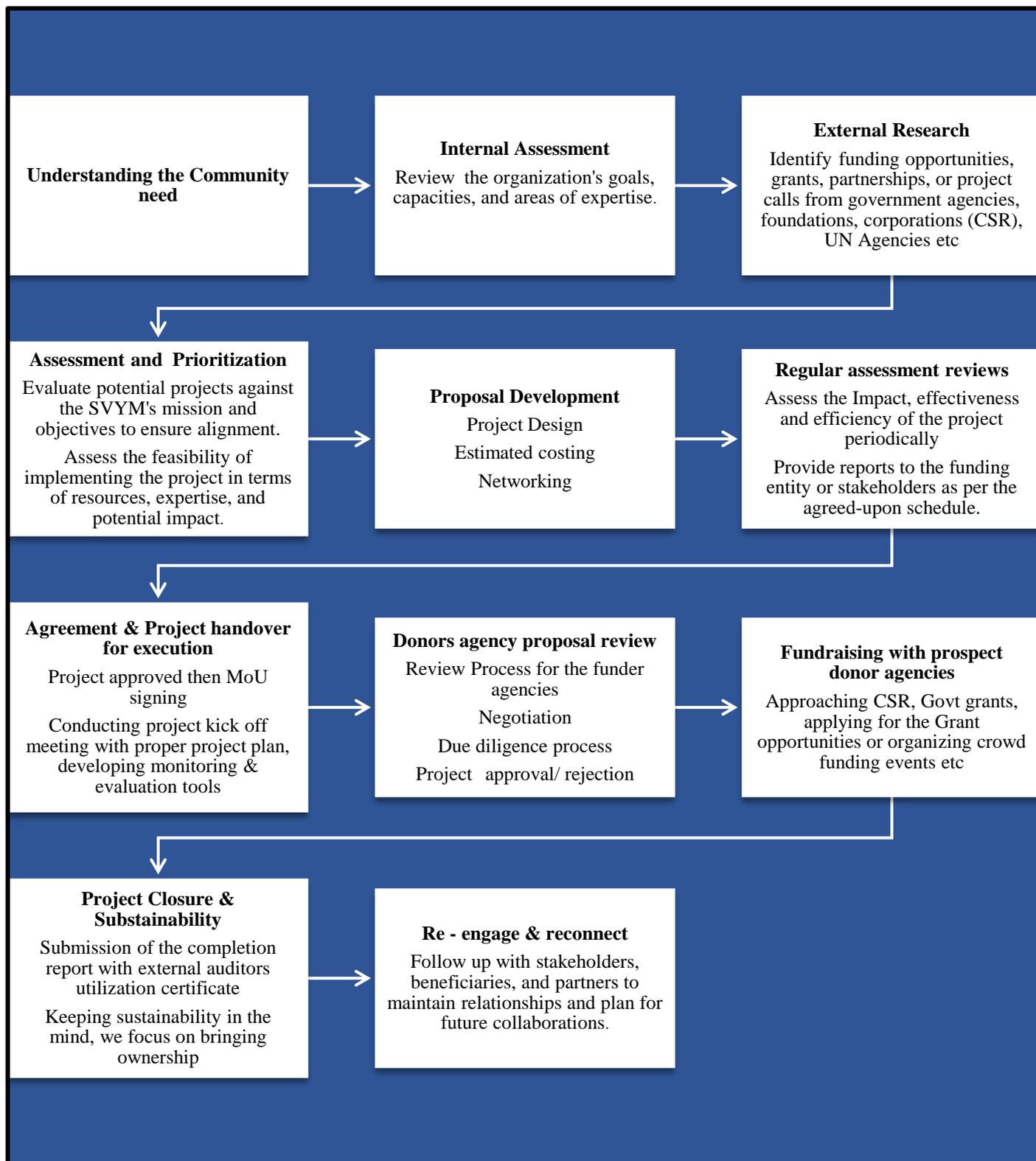
OUR REACH IN KARNATAKA



OUR INSTITUTIONS IN MYSURU DISTRICT



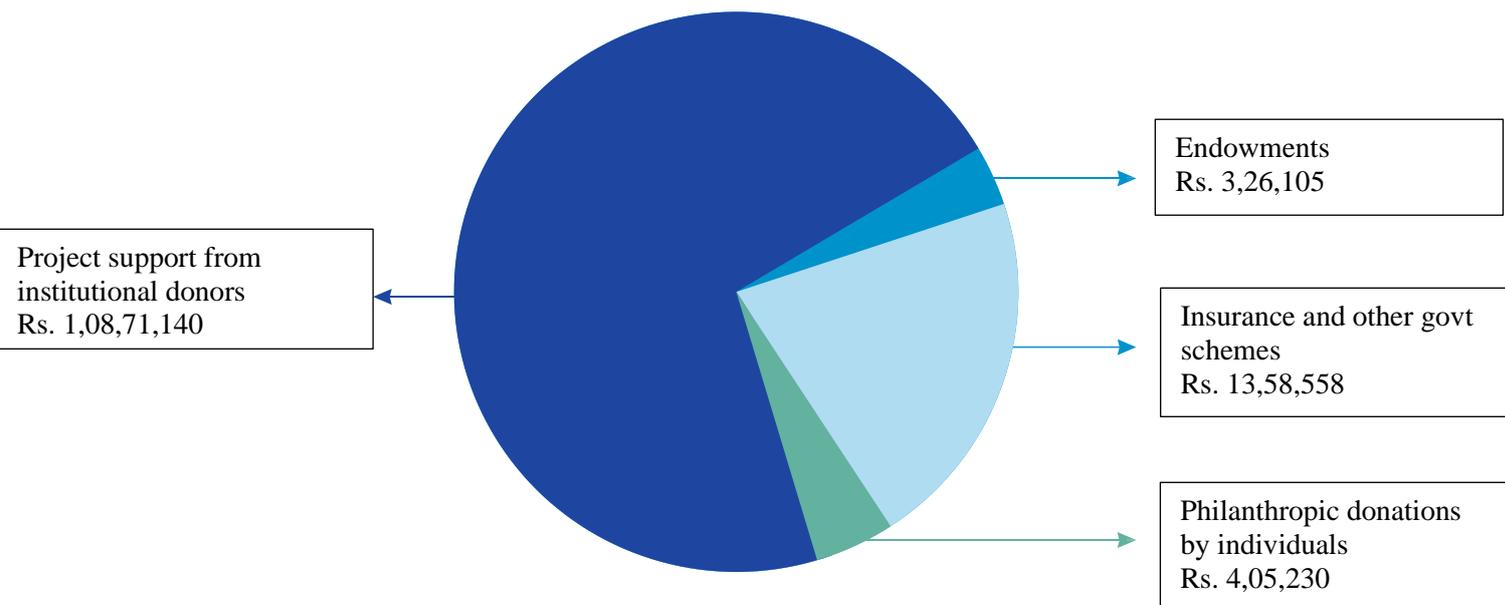
Project Acquisition Protocol



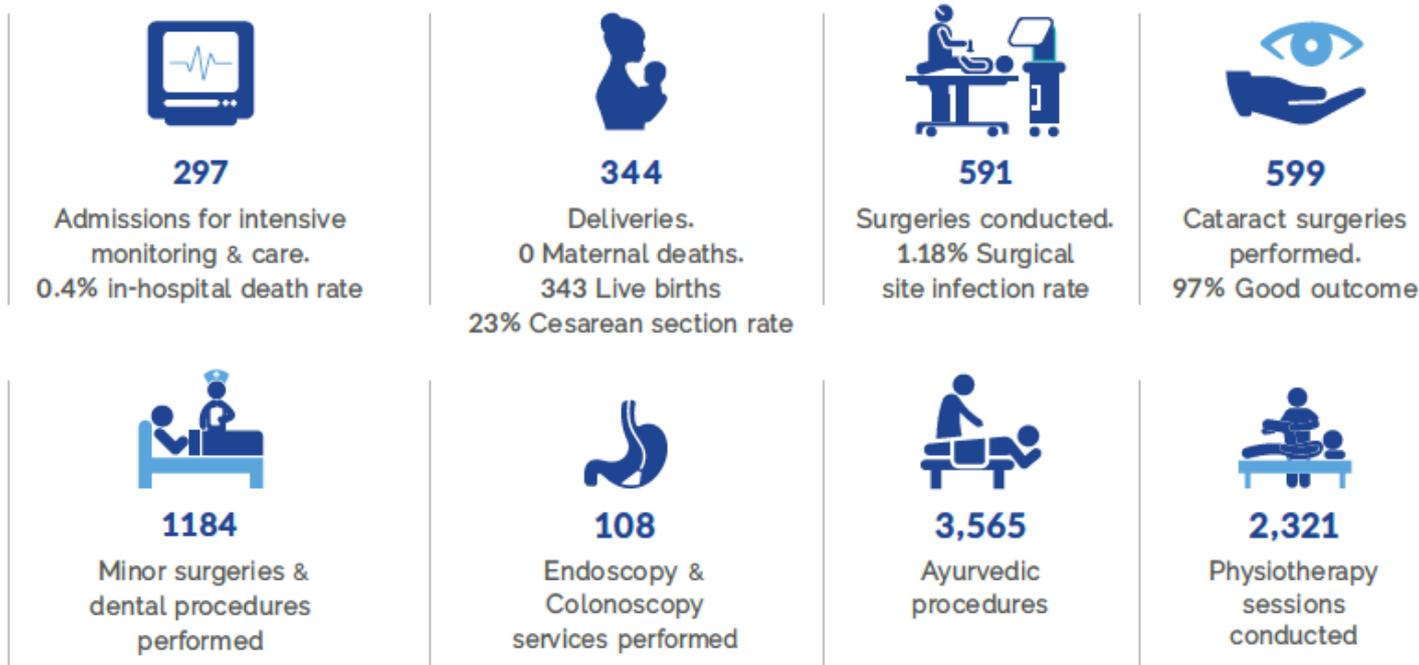


Vivekananda Memorial Hospital (VMH)

The Vivekananda Memorial Hospital (VMH) is established in 1998, stands as a vital rural healthcare initiative in Karnataka, serving a population of 300,000 and witnessing over 50,000 patients annually from Saragur and H D Kote taluks. As a 100-bed multispecialty hospital with 24/7 emergency care, VMH functions as a referral center for rural and tribal communities, complemented by community health services and acting as a field lab for research projects. Through collaborations with entities like DBT Govt of India, CIHR Canada, SA MRC, and NSFC China, VMH engages in the EINSTEIN research project, aiming to mitigate the long-term risk of Non-Communicable Diseases through interventions spanning pre-conception to early childhood. Additionally, VMH plays a pivotal role in medical education by providing MBBS and BAMS internships, along with medical and Ayurveda post-graduation opportunities, fostering community exposure for students from various colleges and universities. Furthermore, as a sub-recipient for SAATHI, SVYM, in collaboration with the Ministry of Tribal Affairs (Govt of India), actively contributes to the Elimination of Mother to Child Transmission of HIV & Syphilis through a Public Private Partnership, while concurrently building human and social capital through healthcare, education, and skilling initiatives.



DONATION RECEIVED



Health Care Services Offered in 2022 -23

- **Academics, Training and Research**

To build contextually relevant Human and Social Capital by providing recognised health care courses based on the healthcare needs of the community.

a) **Training –**

- The SVYM has provided training to 22 rural students pursuing General Duty assistant course at Vivekananda Memorial Hospital with 18 students receiving job placement.
- 39 students completed the 6 months Panchakarma Therapy & Yoga basics courses with 37 students receiving job placement.



GDA Course students taking the Basic Life Support Course offered by JeevaRaksha Trust

Participation in Academic Programs		
MBBS Internship & Medical Post Graduation (PG)	JSS Medical College, Mysuru	179 Interns
	Bangalore Medical College and Research Institute , Bengaluru	112 Interns
Volunteers	Premier Academy, Bengaluru Vanderbilt University, USA	12 Volunteers
Other Internship Students	TISB School, Bangalore Dublin High School, USA	2 Students
Faculty Members	University of Iowa, USA	2 Members

2 **Research –**



- **Early Intervention to support Trajectories for healthy Life in India (EINSTEIN) Project :**

The EINSTEIN study recruits women of reproductive age and offers a longitudinal multi-faceted intervention delivered by community health workers comprising of: a) multiple micronutrients; b) a group parenting program to address maternal depression and improve child development; c) hygiene and infection prevention measures; and d) reduction of environmental pollution exposure. Interventions are underpinned by a lifestyle behavior change strategy. Under this ongoing project 109 total villages covered ,2081 enrolled out of 6000 to be recruited.

Reproductive, Maternal, Newborn, Child and Adolescent Health

Goal: Ensuring maternal & child health in tribal communities through RMNCH + A lifecycle approach.

Primary Objective –

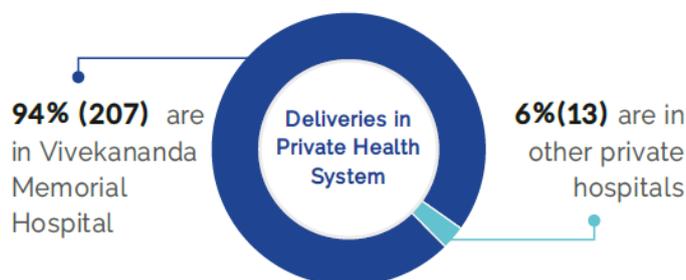
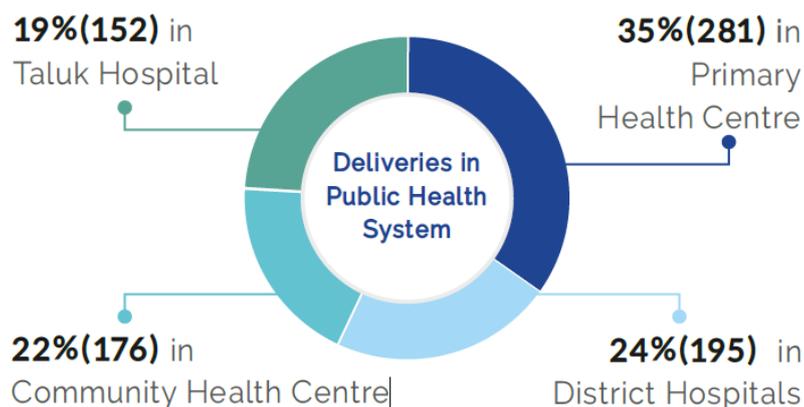
- Create awareness among the indigenous tribal women regarding safe reproductive and childhood practices to reduce high risk pregnancies resulting in zero maternal death.
- Strengthening the monitoring and tracking system by providing technology solutions for efficient field based mother and new born care.

Target Segment: 387 tribal hamlets in 10 taluks of Mysuru, Kodagu & Chamarajanagar district, Karnataka covering an estimated population of 63,161.

Program Activities :

- Financial Aid to Pregnant Women – 1217 pregnant women were extended a financial support.
- Immunisation drive – 1694 children were immunised.
- Adolescent & Reproductive Health – 3159 Adolescents were registered and targeted through health education sessions focusing on prevalent health issues and social challenges like personal hygiene, nutrition and adolescents health, child marriage, teenage pregnancy and the POCSO Act.

Program Outcome :



* 2% Loss during pregnancy, 26% of ANCs carried to next year (2023-24)

** All facilitated to reach hospital within 24hr of delivery

Infertility Care Project

Goal: Address fertility related reproductive health issues in the rural & tribal communities through comprehensive community-based Infertility Care as part of the RMNCH+A program

Target Segment: Rural & tribal population residing in Mysuru, Chamarajanagar & Kodagu Districts.

Program Activity:

1. Improve awareness among the rural & tribal communities regarding Infertility & its causes -
 - 54770 Eligible couples were screened and about 3880 (7.08%) were estimated to be having fertility related problems.
 - 21 Radio Live phone interviews were conducted with infertility experts through community radio programs.
2. Capacity building of rural health care providers in early diagnosis & management of infertility in rural & tribal population.
3. Basic infertility management solutions by integrating services at Vivekananda Memorial Hospital at an affordable cost.
4. Counselling support to families for choosing alternate solution.



Rehabilitation care for the specially abled

SVYM has been working in the area of disability since 1996, and is aiding PWDs to overcome their challenges by providing them with suitable medical care, therapy, counselling, and most importantly empowerment to maintain a life of quality and dignity.

The program was initiated to cater to the needs of 3000 PWDs in the surrounding areas of Saragur, and HD Kote taluks of Mysuru. Today this program addresses all the 21 types of disabilities as per “The Rights of Persons with Disabilities Act, 2016” and targets to serve more than 37,000 PWDs directly and to generate awareness among 22,00,000 rural people in all the Taluks of Mysuru & Kodagu districts.

Program Activities:

1. Therapeutic Rehabilitation

- **Newborn Screening:** 503 Newborns were screened at VMH in Saragur Taluk
- **Medical Assessments:** 1479 Individuals underwent medical assessments. 81 Assessed for surgical correction and 465 for Aids & Appliances
- **Surgical and Medical Interventions:** 498 Managed surgical and medical interventions. 48 Surgeries, 305 Aids & Appliances & 145 provided with medications Home Based A total of 349 physiotherapy sessions and 85 speech therapy sessions were conducted in the year
- **Institutional Based Therapy:** 1327 therapy sessions for 49 CwDs were undertaken. 49 CwDs were provided with the required physiotherapy therapy through 952 sessions. 16 CwDs were provided with the required speech language therapy through 375 sessions. 30 PwDs received further counselling support

2. Residential Camp for Cerebral Palsy CwDs and Visual Impaired PwDs

- 2 Therapeutic Residential Camps were conducted for children with disabilities

- 4 Residential Orientation Mobility Camps were conducted for the visually impaired at Mysuru, Madikeri, Somwarpet & Hassan.

3. Social Rehabilitation:

- **Facilitation of Social Entitlements:** A total of 738 social entitlements were facilitated to persons with disabilities
- **PwDs Self Help Groups:** 225 Self Help Groups comprising of PwDs participated in 5087 SHG meetings towards micro-savings & collective problem solving. The SHGs saved a total INR 22,37,004 in 2022-23
- **Capacity Building Training for SHG Members:** 56 capacity building trainings were undertaken by 1039 SHG members from 174 PwD Self Help Groups
- **PwD Federations:** Two federations have been formed & registered under the Society Act at H D Kote & Saragur taluk, a move to build the social capital of PwDs
- **Awareness Generation and Celebration of Events:** 6 Tele Rehabilitation live radio programs were aired at SVYM's Janadhvani Community Radio. 2382 PwDs & their families participated at World Disability Day, Cerebral Palsy Day etc

4. Economic Rehabilitation:

- Vocational training was facilitated for 32 PwDs & placements were facilitated for 12 PwDs. These participants are PwDs & their caretakers who have also been supported for self-employment /placement



Health Community Outreach Program

Program Details: SVYM provide promotive, preventive, curative, rehabilitative and palliative care services, delivered through a combination of home, community and institution-based services, a network of grassroots health workers, the Mobile Health Unit (MHU) and the NGO's Secondary Care Hospital, in partnership with the Government Health System, together ensure continuum of care.

The Mobile Health Team provides primary health care with a focus on Reproductive and Child health, Water Sanitation & Hygiene Education, TB & HIV, NCDs and Palliative Care services. Individuals are referred to for institutional care at Vivekananda Memorial Hospital and nearby health centres for secondary and tertiary care.

Target Segment: It serves indigenous tribal communities in Heggadadevana Kote (H D Kote) and Saragur Taluks, Mysuru District in Karnataka.

Program Activities:

1. **Make primary and secondary healthcare services accessible to rural-tribal community closer to their homes –**
 - Mobile Health Unit (MHU) - 56 Tribal colonies covered for health outreach 9489 Population covered.



2. Addressing common health issues in the community through a combination of protective, preventive, curative, rehabilitative and palliative services.
3. Complementing & supporting thematic health interventions by the Government, SVYM & other agencies and establish linkages to such specific services.
4. Drive Behavior Change by creating access to relevant health information, appropriate health education and effective communication strategies.
5. Build capacity to augment health Infrastructure by promoting volunteerism & entrepreneurship in the community.
 - Secondary care services through Teleconsultation & PoC diagnostic kiosks were introduced at Hediya village.



Mega health camp at VMH

Prerepana Urban Health Project

Program Details: Launched in 2022, this initiative aims to elevate the health status of urban slum dwellers by ensuring their access to quality healthcare, focusing on targeted interventions for improved well-being and community health.

Goal: Improving the health status of the urban slum population through access to quality health care.

Target Segment: Improving the health status of the urban slum population through access to quality health care.

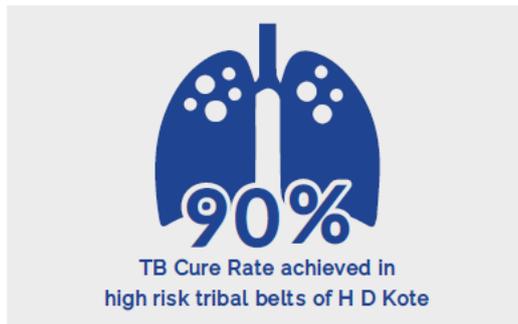


Program Activities:

- Under door-to-door survey our team has visited 4772 houses have been surveyed and a total of 17,920 people were reached through the survey. This account for 42% of the large population of 43,000 people.
- The Mobile Health Unit makes routine visits to the areas engaging the community with primary health care, WASH & hygiene awareness. 670 people have benefitted from it so far.

National Tuberculosis Elimination Program (NTEP)

Program Details: Started in 2003, to achieve a rapid decline in burden of Tuberculosis, morbidity and mortality while working towards elimination of Tuberculosis in India by 2025.



SVYM was able to achieve a TB Cure Rate of 90% in 2022-23.

The SVYM's Vivekananda Memorial Hospital manages a DMC (Designated Microscopy Centre) under the NTEP – National Tuberculosis Elimination Program.

In addition, the program engages the tribal community members through a complementing institution and community-based approach. SVYM's rural hospital, Vivekananda Memorial Hospital provides institutional care from outpatient to specially created isolated ICU Units for critically ill TB patients.

Goal: To achieve a rapid decline in burden of TB, morbidity and mortality while working towards elimination of TB in India by 2025.

Target Segment: The organisation focuses mainly on the tribal population of the H D Kote and Saragur Taluk in Mysuru District, covering 119 **tribal colonies**, and the rural population within 4 km reach from Vivekananda Memorial Hospital, reaching a population of roughly **100,000 rural and 18000 tribals** comprising forest based and indigenous tribal communities like Jenu Kuruba (granted the status of being a particularly vulnerable tribal group (PVTG) by the Govt. of India).

Program Details:

1. SVYM has started a new initiative Specimen Collection and transportation services (SCT). The programme was implemented in Jan 2023 in 8 zones of Bruhat Bengaluru Mahanagara Pallike. From Jan to March 1108 samples collected for CB-NAAT test. SCT team will ensure beneficiaries to get report and treatment on time.

2. 1617 Tribals screened for TB. 76 detected positive. Patients initiated on DOTS at Vivekananda Memorial Hospital and referred to other centres



A person admitted to Vivekananda Memorial Hospital's Isolated ICU Ward for TB care. The two isolated ICU wards at the rural hospital meet the health care requirement for critical TB cases in the region.

HIV Care and Control Program

Program Details: Started in 1999, to provide comprehensive family centered approach towards HIV prevention, treatment, care and support program. The Society works for Elimination of Mother to child Transmission of HIV with Public Private Partnership, Targeted Intervention for Migrants Community, Capacity building for all the service providers in the HIV sector across Karnataka & also creating awareness on prevention of HIV among prison inmates.

Goal: Comprehensive family-centered approach towards HIV prevention, treatment, care and support programs.

Program Activities:

1. HIV Care for Positive Pregnant Women –

- 4926 Private facilities enrolled into Svetana as Model A; B & C. 1,508 Pregnant Women Living with HIV (PWLHIV) registered under Project Svetana with extended outreach services in Karnataka.

2. HIV Care for High-Risk Migrants –

- 10,994 Migrants registered. 6766 Migrants attended health camps. 18 detected HIV positive and linked to ART Centres, 232 STI cases detected and treated.

3. HIV-TB Care for Prison Inmates

- Total 42979 inmates tested for HIV 103 cases detected and 99 linked to referrals and treatment.

4. Capacity Building in HIV Programs

- 684 Trainees completed at least one online course out of 1380 registered active trainees on LMS
- 321 of the 421 trainees representing 10 batches spread across 24 districts of Karnataka have undergone classroom training

5. SVYM enlisted as the Kshamta Kendra TI Training Institute

- A MoU between SVYM and SAATHI designated Swami Vivekananda Youth Movement, Mysuru as the Karnataka Kshamta Kendra. At the Kshamta Kendra, the TOT for master trainers was successfully completed. 11 master trainers received their certification as master trainers under the supervision of five SMTs & JD TI.



Trainees and Trainers at SVYM V-LEAD in Mysuru

Palliative Care program

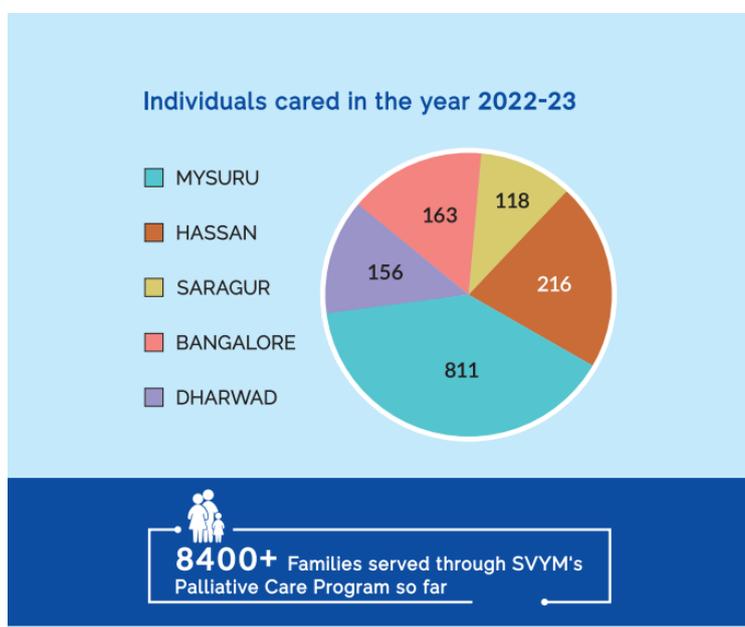
Program details : SVYM’s palliative care program provides free, holistic, and home-based care & institution based care services for the people who are suffering from life limiting disorders and diseases.

At SVYM’s rural hospital, Vivekanand Memorial Hospital, in Saragur, the palliative care services are integrated into the overall package and not delivered in isolation. The entire care delivery incorporates principles of palliative care, emphasising early detection and management of symptoms, quality of life and rehabilitation for chronic and incurable illnesses. The services are supported by a certified Palliative Care Physician and specially trained Palliative Care nurses, counsellor and health workers attached to SVYM’s Palliative Care Program.

In Mysuru, Hassan and Dharwad, SVYM has entered into a partnership model with eminent institutions like MMCRI, HIMS and DIMANS respectively, to provide accessible palliative care with a goal to reach the unreached individuals from socio-economically humble background.

Goal : To create Centres of Excellence, demonstrating collaborative patient centric integrated models of palliative care impacting program design, implementation, training, medical & nursing education, research & policy in the state.

Target Segment - Palliative care program serves the population of urban, semi-urban and rural areas of HD Kote, Saragur, Mysuru and Hassan and Bengaluru.



Program Activities –

1. Ensuring quality health care services at home –

- Over 1029 individuals availed home based palliative care in multiple locations.
- 8979 Home visits were conducted across various locations and 436 patients were provided with end-of-life care and their families with bereavement counselling.

2. Distribution of Aids and Appliances

- 237 Medical aids & appliances were distributed to 204 deserving individuals in various locations.

3. Awareness about equitable and accessible Palliative Care

- 45 awareness sessions on Palliative Care were conducted in the community, medical & paramedical colleges & primary health care centres and 914 individuals were sensitised about the need of palliative care in our community

4. Key Collaborations

- Signed an MOU with DIMHANS, Dharwad for delivery of palliative care in Dharwad
- MoU with Nightingales Medical Trust - Elder Helpline for patient referral
- Collaborated with Karunashraya and St. John's Medical College for knowledge sharing



Home based care team providing physiotherapy on a routine visit

Wash, Sanitation and Hygiene (WASH)

Program Details: SVYM is working in WASH sector since 1990 by creating awareness, facilitating infrastructures catering to access safe drinking water, construction & usage of toilets, Water restoration activities through Rain Water Harvesting Units at households & in public institutions, Hand washing units. We work with Schools, Household, Healthcare facilities and other key stakeholders in the public sectors.

Goal : Address Water, Sanitation & Hygiene in a holistic way through awareness generation, behavioural change, communication and advocacy.

Program Activities :

1. Strengthening WASH in Institutions in Mysuru

- Water, Sanitation & Hygiene (WASH) services reaching a population of 69,800 in selected institutions in T Narasipura & Nanjangud Taluk covering 10 Gram Panchayath with 20 schools, 20 anganwadi centres & 10 health care centres in Mysore District in Karnataka.
- 12,73,416 Liters water recharge volume from rainwater harvesting & soak pit in 3 schools & 3 health care centres.



School children with access to safe drinking water

2. Watershed Project in Kolar

- SVYM joined hands with **ONGC (Oil and Natural Gas Corporation)** to launch a transformative watershed project. This project promises to bring about substantial improvements to the region's water resources and the livelihoods of its residents.
- The project aligns with **Mission Amrit Sarovar launched by the Govt.** towards developing and rejuvenating 75 water bodies in each district of the country as a part of celebration of Azadi ka Amrit Mahotsav.

3. Model WASH Health Care Facilities and Anganwadi Centers for rural & tribal communities

- Collaborating with **UNICEF**, SVYM engaged a population of 7,35,000 in 370 tribals hamlets & 300 villages from Kodagu, Mysuru & Chamarajanagar districts of Karnataka. The project also engaged 7,500 individual in frontline roles like ASHA, ANMs and health workers in 108 health care facilities. 174 Anganwadis were covered under the projects across three districts.

Various WASH Business Models Initiated

Cleaning products

Manufacturing of affordable cleaning products like Phenyl.
14 Self Help Groups with 40 women & 3 men involved

Cement rings

Manufacturing of affordable cement rings for soak pit and toilet pit construction
10 women involved

WASH Mart

Manufacturing of WASH products and creating access to one-stop-shop for all WASH related things
10 women involved

RO Plant Restoration

Providing access to safe drinking water by fixing the defunct RO Unit
10 women involved

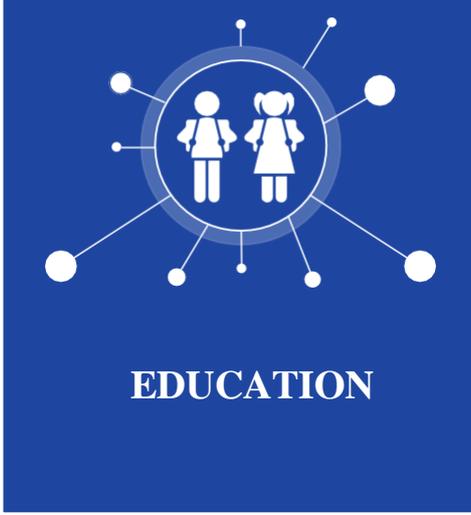
Pay & Use Toilet

To improve sanitation & hygiene & reduce open defecation through pay & use toilet is planned
10 women involved

Social Impact created in Health sector

- Fulfilling our goal of promoting health & well-being, preventing disease and restoring health through equitable & cost-effective health and wellness services to rural and tribal populations in Saragur, H D Kote and neighboring areas.
- ‘Our rural hospital has an average annual footfall of 45,000 individuals. Throughout the COVID-19 pandemic, the hospital’s Rural COVID Care Facility served 200+ mild to moderate COVID Positive Cases with accessible care, reducing the burden on urban health facilities already under stress. The organisation served several more through Home based COVID Care services in multiple locations.
- With 65% of health care cost contributed by the community and only 35% contributed by SVYM towards subsidized health care, Vivekananda Memorial Hospital is inculcating ownership and promoting a health seeking behaviour in the communities - as they are not consumers of the services offered, but customers who are paying for the services and in return demand quality, preserve their dignity and take responsibility of their own health and wellbeing.

- We began with 6% institutional delivery in tribal women when the program was initiated.
- Under Project Infertility Care 19 Families have conceived after appropriate treatment and support.
- In 2022, we were able to achieve 99% Institutional Childbirth and zero maternal deaths consecutively for 3 years. The program serves over 51,000 tribal families including Particularly Vulnerable Tribal Groups (PVTG) in three southern districts of Karnataka.
- The program has evolved from provisioning to partnering with indigenous tribal communities with the tribal women and their families actively participating in matters involving maternal and newborn health through regular mothers meetings with the RCH Program of SVYM.
- SVYM's growing understanding of the intricate cultural and contextual aspects of communities we serve has helped in making the program goals practical, relevant and appropriate to the ground realities, enabling an environment where the tribals develop trust in modern health care and demonstrate compassionate adherence leading to positive behavioural change. This has encouraged tribal families to see and engage with us as equal partners and lead us in matters of their own development.
- Transitioning towards partnership in development with multiple stakeholders including Govt. community & the Forest Departments, all working towards maternal newborn wellbeing has led to a sustainable and community centric development.
- **Impact of Financing WASH Model**
 - 18 SHG members-initiated income generation initiatives in their respective villages. All have constructed toilets with the profits earned from these businesses.
 - Women entrepreneurs involved in manufacturing of Sanitation products have built toilets for themselves.
 - On behalf of International Women's Day, the entrepreneurs made 10 toilets functional and spread awareness in the villages



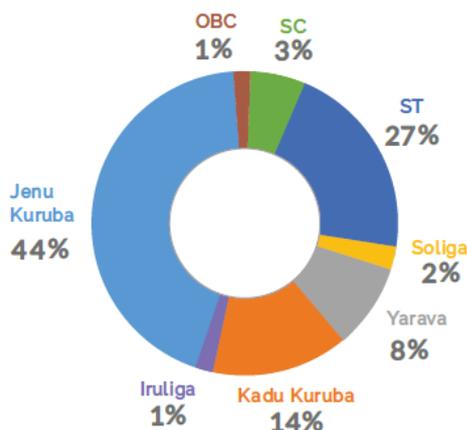
Viveka Tribal Centre for Learning (VTCL) –

Programme Details: Viveka Tribal Center for Learning (VTCL) started as an informal school in 1988 with 28 students in an empty cowshed. The school was recognised by the Govt. in 1990. Located in a remote tribal village in Hosahalli in H D Kote and abutting Bandipur National Park on side and only separated by a trench and electric fence, the school today provides education to 500+ students. Over the last 33 years, the tribal school has evolved from providing access to education (focusing on admission, nutrition, attendance & retention) to providing ‘holistic’ education by focusing on building the human capital of the students through overall development of physical, intellectual, emotional and spiritual aspects. The students come from about 60 tribal villages (haadis) of H D Kote and neighbouring taluks. VTCL is a state-board school and also the only high school of the gram panchayath of N Begur. This school is fully residential from grade 6 to grade 10 (over 315 students).



Target Segment: VTCL has 45% girls and a majority of the students belong to the Scheduled Tribes esp. the Indigenous Tribal groups Jenu Kuruba, Kadu Kuruba, Yarava and Soliga. Jenu Kuruba Tribe have been given the status of Particularly Vulnerable Tribal Group (PVTG) by the Govt. of India.

Community-wise representation of students at VTCL
(All tribes listed under Scheduled Tribes of India)



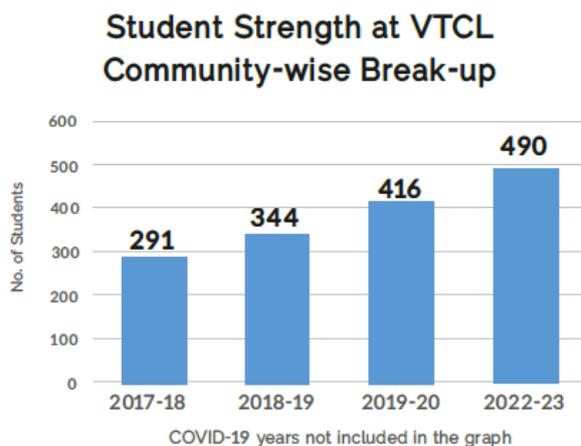
Program Activities :

1. Prathibhanveshane – Discovering rural talent in sports and arts

- The first ever Prathibhanveshane was hosted at VTCL with unique objective of indentifying talented rural and tribal students from other rural schools in Karnataka and giving their talent a boost by nurturing it at our tribal school.



Project Outcome :



Viveka School of Excellence (VSOE)

Program Details : The Viveka School of Excellence was started in Saragur in 2002. Located on a campus of over 10 acres, the school today provides education to over **600 students** travelling from over 40 villages across the taluks of Saragur and H D Kote. VSOE is affiliated with the CBSE and was the only such school in a radius of over 50 km until last year.

The school has consistently achieved **100% results** in the Secondary School examinations (10th Board) and the alumni of the school have gone on to study in reputed higher education institutions like **IITs, IISc, NCBS**, etc. The school recruits teachers from both the local community and reputed teacher training institutions from across the state of Karnataka and maintains a healthy pupil-teacher ratio (PTR) of 1:25. The school promotes higher education and continuous capacity development among teachers. Over 90% of our teaching staff have qualified in the Teacher Eligibility Test (TET and CTET).

To strike a balance between providing quality education in rural areas and the affordability of such an education, the school charges a nominal fee of Rs 21,000 (1st std) to Rs 31,000 (10th std) per annum. The fee collected from the students is used towards the operational expenses of the school (i.e. salaries, running costs; excluding capital expenses, loan repayment).

Goal : Holistic education for rural communities.

Target Segment : VSOE provides education to students travelling from over 40 villages across the taluks of Saragur and H D Kote.

VSOE as a Sainik School

In 2022, VSOE has got approval from as a new Sainik School under the aegis of Sainik School Society (SSS), Ministry of Defence, Government of India in August 2022. The objective behind Prime Minister Shri Narendra Modi's vision of setting up 100 new Sainik Schools is to provide quality education to the students in tune with the National Education Policy and give them better career opportunities, including joining the Armed Forces.



VSOE – Science Exploratory Park

The school also has an outdoor Science Exploratory Park with over 70 equipment to create an ambience for students to learn by doing. The science park has over 3000 student visitors annually from nearby schools and is the first block-level science park in the state of Karnataka. It was set up with the financial support of the Karnataka Science and Technology Promotion Society (KSTePS), Government of Karnataka.



VSOE's Science Exploratory Park attracts over 3000 students annually from the local areas. The learnings from this pilot have been replicated in 23 other mini-science resource centres across the state.

Viveka Scholar Program

Program Details: Initiated in 2006 identifies aspiring students from the marginalised community to pursue 11th & 12th class with special focus on girl child education. Free residential education is provided for 2 years for students across Karnataka.

VSP was operating Learning Centres which provided opportunities for students to attend Govt PU colleges while getting additional academic support from the learning centres along with life skills, career guidance and counselling support. It was observed that students from multiple colleges found it difficult to manage their time and sometimes had repetitions of classes. This resulted in poor attendance and relatively lower academic performance. Students would also have limited exposure to preparations for the varied entrance exams.

It was then decided to work with private PU colleges to offer quality education at an affordable cost to ensure better learning outcomes and performance in entrance exams whilst enabling the students to manage their time and cope with the pressures of their socio-economic background.

Now, VSP collaborates with multiple colleges at the Pre-University level to offer subsidised education to the students selected. VSP has MoUs with 9 colleges to offer admissions to students at 50% or lower tuition fees. This tuition fee up to a maximum of Rs 45,000 is supported by VSP while the students contribute Rs 3000 – Rs 10,000 per annum.

Every student under the program receives support under 6 main verticals from financial assistance to guidance & counselling. These include

- Tuition Fee
- Hostel Fee
- Mentoring & Counseling Support
- Parents Meetings & House Visits
- Life Skills & Co-Scholastic Areas
- Career Guidance & Linkages

SVYM believes investing in building the capacity of our younger generation is an investment in developing the human and social capital leading to positive socio-economic growth. Programs like Viveka Scholar Program are also designed to bridge the gaps in

the continuum of education of students who may drop out due to socio-economic hurdles and ensure the students make a smooth transition from primary to secondary to higher education.

Goal : To support socio - economically challenged, academically meritorious students to excel and pursue meaningful professional education.

Target segment : SVYM provide scholarship to marginalised communities of Mysuru, Dharwad & Bengaluru Districts for secondary education specially girls education.

Program Activities :

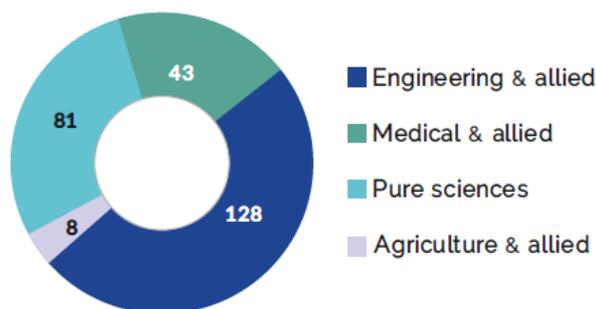
1. Academic & financial assistance to students in Pre-University

- In 2022-23, 247 Students (213 girls) were awarded scholarships to continue first and second Pre-University education under VSP.
- The students have taken admission in 11 Pre University Colleges in Dharwad, Hassan, Kalaburagi, Bengaluru and our own residential college Viveka Pre University College (VPUC) in Saragur. 113 VSP students are studying in VPUC.

Statistics of FY 22-23

Scholarship for Higher Education

A total of 258 students were awarded scholarships to continue higher education (224 girls and 34 boys).



Viveka Pre University College (VPUC)

Program Details : The Viveka Pre University College provides accessible pre university education in science streams to rural students. The college is situated in Sargur, the college provides hostel facility to students . Complementing the SVYM’s Viveka Scholar Program (VSP), VPUC acts as a vehicle to support the academically meritorious students engaged by VSP by offering them admission. Both the programs run hand-in-hand to benefit the Pre-University students.

Goal : To demonstrate a sustainable & affordable model of scientific & holistic education.

Target Segment : SVYM provide secondary education to marginalised communities of Mysuru, Dharwad & Bengaluru Districts .

Program Activities:

1. A rigorous selection process to support deserving students

- For higher education scholarships in 2022-23, we received 8,938 applications. 5,721 took two screening examinations out of which 550 students were shortlisted for personal interview. The final list of 131 were supported with scholarships.



36 VPUC students cleared the entrance examination of Azim Premji University. Out of these 10 students have opted to join the dual undergraduate degree in science education with 100% scholarship.



VPUC Students made visit to reputed technical colleges and universities, like NITTE, Mangalore.



Students learned about Virtual Reality

School Education Program

Program Details : SVYM started working with the Department of School Education, Government of Karnataka in the 1990s to promote access to school education with a focus on the girl child and the children in underprivileged communities. Today, the School Education Programs of SVYM work with over **300 Government schools** across the state of Karnataka. The program has been accepted by the Education Department and in multiple districts, seen as a partner for promoting science education and ensuring low or no dropout rates. **The pilots with the inclusion of electronics-based DIY kits, vacation camps and the coding platform in Kannada have been successful.**

Components of School Education Program

- STEM Kits in Higher Primary Schools -

The STEM Kits are aimed at promoting inquiry-based learning among students to learn basic science and mathematics and understand their relevance in daily life. The learning materials include –

- 1st – 5th std – Activities & board games based on numeracy
- 5th – 8th std – Thematic science hands-on experiments to focus on the exploratory nature of science

A mini library is also introduced in the schools which are run by the students. Along with promoting a culture of reading or referring to books (among other resources) to learn new concepts, students are encouraged to share their learning with the other stakeholders in the schools and their peers in other schools. Books are available in the local language.

- Student Driven Learning Centres –

A SDLC setup in a Government High School uses technology to promote peer-to-peer and self-learning among high school students through the use of audio-visual materials based on the curriculum. The AV content has been developed by SVYM and is made accessible to students over the tabs/laptops provided to schools.



- Mobile STEM Labs -

The Mobile Science Lab shall make the equipment available at a shared cost and ensure optimal utilization of the materials along with creating numerous opportunities for the students and teachers of multiple to interact with each other. Each mobile science lab is equipped with 7-8 sets of equipment required to conduct experiments and improve the children's understanding of the curriculum.

- Scholarships -

After the students graduate from High Schools, meritorious students from poor socio-economic backgrounds are identified through a thorough multi-step process as given below. Usually, the selection process takes about 8 months from Registration to Admission. For the academic year 2023-2024, the admission process began with over 12,000 registrations from across the state for 200 scholarships being awarded. SVYM has an MoU with like-minded PU colleges across the state. These colleges offer admissions to the students of the Scholar Program at a discounted rate (usually around 50% of the fee) and up to Rs 35,000 of the fee is supported by the program.

Goal : Access to Equitable and inclusive school education

Target Segment : SVYM's with collaboration of over 270+ Govt. Schools to enhance the learning environment for students by developing and deploying low-cost tech-based educational tools and capacity building of teachers. The program expanded to 14 locations in 4 districts in Karnataka this year.

Program Activity :

1. **Provide exposure to STEM education & facilitation**

- The mobile STEM (Science) lab on wheels was inaugurated on 14th November 2023 in Govt. Junior college in Madikeri.

- SVYM has been able to reach 4,611 students from 49 Govt. schools across Madikeri & Virajpet taluk of Kodagu district.

2. Wednesday Webinar - Keeping the good practices from COVID-19 with online learning

- SVYM conducted a webinar series for young students. As the students returned to offline learning in schools, they still continue their online learning engagement, often referring to lessons on Youtube and understanding the concepts through rich visual media, anytime and anywhere.

3. Anveshane 2023 - Discovering talent in rural India

- The very first Anveshane 2023 by SVYM this year attracted 2000 students from 24 districts of Karnataka who took an online screening exam. 126 shortlisted students (79 girls) representing 15 districts came for a two day residential camp at SVYM's V-LEAD in Mysuru along with their parents.
- At SVYM Anveshane, many students performed a science experiment for the very first time, many tried their hands on coding or even hands on a computer for the first time.



A student performing a science experiment as part of the competition

- The winners of the event were given a scholarship and also connected to SVYM's scholarship program.

4. Science collaboration with Qualcomm

- Adarsha Govt. School in Nanjangud welcomed volunteers from **Qualcomm** for engaging with the school students and sharing insights from their own life and professional experiences. The school teachers demonstrated the science and mathematics experiments they themselves built for the school labs. The excitement of students making science models with a team of engineers who are building future technologies like the 5G was palpable.

5. Equitable Education for Rural & Tribal Communities

- A pilot project - Equitable Education for Rural Communities Project (EERC). The project takes a gram panchayath as a unit for implementation model, moving away from a school centric model to a community centric model.
- The equitable education program is engaging 89 anganwadi centres, primary and high schools in three diverse gram panchayats.



Socio Economic Empowerment Program



Tribal Development Activities

Program Details: Developing the human and social capital of tribal communities through an integrated and interconnected approach that include creation of women Self Help Groups, initiating micro saving and internal loan activities, connecting them to Govt. schemes and social entitlements.

Goal: Social empowerment of tribal communities



Viveka Rural Livelihood Centre (VRLC)

Program Details: SVYM established "Viveka Rural Livelihood Centre" in 2017 at Kenchanahalli in Mysuru district. Viveka Rural Livelihood Centre is now training 1000+ rural youth & women & farmers in creating sustainable livelihoods. Women, youth and members of the rural and tribal communities take vocational training, agriculture based training and academic courses enabling them to learn locally and earn locally, reversing urban migration by creating livelihood opportunities locally.

Goal: Focus on social empowerment activities with skill training and placement for women & youth

Program Activity:

1. Implementation of the VDVK (Vana Dhana Vikasa Kendra)

- A first directly funded project from a central government scheme for women empowerment.

2. Training of tribal women through Van Dhan Vikas Kendra

- Prakruthi Girijana Mahila Okkuta with 25 SHGs with 12 members each, a total of 300 SHG members enrolled with the Van Dhan Vikaas Yojna, Ministry of Tribal Affairs initiative targeting livelihood generation for tribal gatherers and transforming them into entrepreneurs.

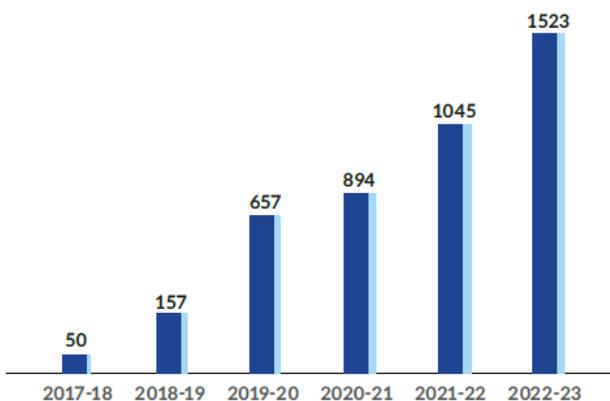


3. Expansion of VRCL

- Expanded northwards with a focus on the Kalyan Karnataka region in Raichur & Dharwad
- SVYM further augmented its social empowerment activities for the tribals in the Kodagu district and created 5 model tribal hadi (hamlets).

Project Outcome:

Growth in number of trainings provided over the years at VRCL



Details of trainings in 2022-23

1523 Individuals trained in 2022-23

100%

1523 individual completed the training and were awarded the certified

77%

1173 received placement and have started earning

2.95%

45 have taken up higher education

20.03%

305 were not placed

Janadhwani - Community Radio Station

Program details: Janadhwani CRS a unit of the Swami Vivekananda Youth Movement, launched on February 24, 2012, has a reach of 2.7 lakh people in 256 villages, comprising 39 Gram Panchayats in the HD Kote and Sarguru Taluks, spanning a radius of 35 kilometres. Janadhwani Community broadcasts for 14 hours each day (6:30 am to 8:30 pm) and more than 40 programmes per week, with a focus on health, education, women empowerment, and a phone-in programme with government officials once each week. Janadhwani CRS also continuously carries out community development initiatives.

Goal : To build a community which has timely access to information and actively participates in its development process.

Target Segment : Communities of H D Kote taluk which is considered as one of the most backward areas of Karnataka. The taluk has a population of 26,000 belonging to the Specially Vulnerable Tribal Groups (PVTGs).

Program Activity :

1. Spoken English on Air

- Spoken English program aired for the children in rural areas aimed at improving their command over the language and at the same time engage them for general knowledge, science, ingenuity, etc.
- 561 Programs were broadcasted in the year 2022-23 related to education.

2. Nangakadu Nangajan Program

- About 48 programs were aired about the tribal culture, costumes, traditions of the tribal people and privileges available to them from the government.

3. Health Programs

- To promote better health, 48 programs were aired in 2022-23 towards awareness, preventive measures, healthy habits targeting children, adults and the elderly.

4. Tribal Women Empowerment Program

- 48 programs including programs about tribal women empowerment, agriculture, employment, sports, social service, tribal leaders working for tribal rights, environmental concerns & art & culture were aired in 2022-23.

5. Local Role Models

- About 52 programs were aired in 2022-23 with department officials about identifying progressive farmers in the taluk, interviewing farmers who are a model for others and service facilities available to farmers in the agriculture department.



Solar Powered Tribal Habitations

Project started in 2016, at HD Kote for improving the living standard & creating opportunities to enhance socio-economic status of tribal habitations through solar power.

6 Tribal hamlets powered by solar installations

Kanthana Hadi
Year: 2020

38 Solar installations
100% Solar Electrification of the tribal hamlet benefiting all 21 families

A Handloom Unit set up as a rural social business unit is run and managed by tribal women towards women employment & empowerment



Hunasekuppe hadi
Year: 2019

51 Solar installations

Creating equity through access to electricity and socio-economic empowerment through Ragi Processing Unit run and managed by tribal women



MANPOWER

We believe that a motivated and empowered employee base is the key to our operational strategy. We believe our employees are one of our most important assets for our Organisation. As on March 31, 2023, we have 989 full time employees.

The detailed break-up of our employees is summarized as under:

Sr. No.	Category	Number of Employees
1.	Key Employees - Head of Departments	13
2.	Other Employees	864
3.	Volunteers	112
Total		989

OUR INSURANCE POLICIES

SVYM maintains different categories of insurance policy -

1. Group Health Insurance Policy provides coverage to employees and their family hospitalization expenses, medical expenses such as personal accident cover, preventive health check up , special illness , pre and post natal, etc.
2. Commercial Vehicles Package Policy will indemnify loss or damage to the vehicle and its accessories against fire,theft,earthquake,flood, accident, etc.
3. Private Car Package Policy will indemnify loss or damage to the vehicle and its accessories against fire,theft,earthquake,flood, accident, etc.
4. Special Contingency Policy will provide covarge to assets of society against the risk of fire, accidental damage, electrical and mechanical breakdown, transit risk, etc.
5. Individual Health Insurance Policy provides coverage to employees and their family hospitalization expenses, medical expenses such as personal accident cover, preventive health check up , special illness , pre and post natal, etc.

KEY INDUSTRIAL REGULATION AND POLICIES IN INDIA

The following description is an indicative summary of certain sector-specific laws currently in force in India, which are applicable to our Society. The information detailed in this chapter has been obtained from publications available in the public domain. The description below may not be exhaustive, and is only intended to provide general information to investors, and is neither designed as, nor intended to substitute, professional legal advice. Judicial and administrative interpretations are subject to modification or clarification by subsequent legislative, judicial or administrative decisions. The information detailed in this chapter has been obtained from various legislations, including rules and regulations promulgated by the regulatory bodies that are available in the public domain.

Our Society may be required to obtain licenses and approvals depending upon the prevailing laws and regulations as applicable. For information on regulatory approvals obtained by us, please refer “Government and Other Approvals” on page 216. We are required to obtain and regularly renew certain licenses / registrations / sanctions / permissions required statutorily under the provisions of various Central and State Government regulations, rules, bye laws, acts and policies. Additionally, the projects undertaken by us require, at various stages, the sanction of the concerned authorities under the relevant central and state legislations and local byelaws.

INDUSTRY-SPECIFIC REGULATIONS & POLICIES

EDUCATION RELATED LAW

Right to Education Act (‘RTE’) 2009, as amended:

The Constitution (Eighty-sixth Amendment) Act, 2002 inserted Article 21-A in the Constitution of India to provide free and compulsory education of all children in the age group of six to fourteen years as a Fundamental Right in such a manner as the State may, by law, determine. The Right of Children to Free and Compulsory Education (‘RTE’) Act, 2009, which represents the consequential legislation envisaged under Article 21-A, means that every child has a right to full time elementary education of satisfactory and equitable quality in a formal school which satisfies certain essential norms and standards.

National Education Policy (‘NEP’) 2020, as amended:

National Education Policy, 2020 (‘NEP’) envisions a massive transformation in education through– “an education system rooted in Indian ethos that contributes directly to transforming India, that is Bharat, sustainably into an equitable and vibrant knowledge society, by providing high quality education to all, thereby making India a global knowledge superpower. “The Policy aims and aspires to universalize the pre-primary education and provides special emphasis on the attainment of foundational literacy/numeracy in primary school and beyond for all by 2025. This policy envisages that the extant 10+2 structure in school education will be modified with a new pedagogical and curricular restructuring of 5+3+3+4 covering ages 3-18. In the new 5+3+3+4 structure, a strong base of Early Childhood Care and Education (ECCE) from age 3 is also included, which is aimed at promoting better overall learning, development, and well-being.

Bye-Laws for getting Schools affiliated with the Central Board of Secondary Education and Council for the Indian School Certificate Examinations

The Council for the Indian School Certificate Examinations and the Council for the Central Board of Secondary Education has laid down guidelines that need to be complied with by schools for affiliation purposes. A synopsis of these guidelines laid down by both the boards is as follows:

Central Board of Secondary Education Affiliation

The Central Board of Secondary Education (“CBSE Board”) requirements for affiliation are prescribed under the Central Board of Secondary Education Affiliation Bye-laws (“CBSE Bye-laws”). Applications for affiliation under the bye-laws can be considered if approval is required for any of the following categories of cases:

- (i) Approval of middle-class syllabus;
- (ii) Provisional affiliation of a secondary school;
- (iii) Upgradation/provisional affiliation of a senior secondary school;
- (iv) Regular affiliation for schools run by the Government, Government aided Kendriya Vidyalaya Sangathan, Navodaya Vidyalaya Samiti, Central Tibetan Schools Organization (CTSO); and
- (v) Permanent affiliation.

The CBSE bye-laws mandate that the following conditions need to be complied with if affiliation is required for schools with the CBSE Board:

- The school must have prior affiliation or formal recognition from the State or Union Territory Government;
- A no objection certificate should be obtained from the State Government for affiliation of the school with the CBSE Board;
- The school must have at least 2 acres of land (out of which at least one acre should be through ownership or through a lease in favour of the school for thirty years) and a building constructed on a part of land and proper playgrounds on the remaining

land;

- in metropolitan cities with a population exceeding 2.5 million, the land should not be less than one acre with adequate building and arrangement for imparting physical and health education facilities for conducting games to the satisfaction of the CBSE Board;
- the trust or the society or the section 25 company registered under the Companies Act, 1956 and corresponding section 8 of the Companies Act, 2013 should be on a non-proprietary character and should run the school on a not-for-profit basis; and
- Schools managed directly by Public Sector Undertaking (“PSU”) or by reputed societies under financial control of these PSUs may apply for permanent affiliation and all other schools get a provisional affiliation. If a school wishes to get permanently affiliated with the CBSE Board, then after the expiry of the provisional affiliated period of three years, it may ask the Board to grant it permanent affiliation on the basis of the fulfilment of certain conditions which may be laid down by the CBSE Board.

Sainik School

Sainik Schools Society (SSS) is an autonomous organisation under the Ministry of Defence, Govt of India. The Society runs Sainik Schools. Sainik Schools are English medium residential schools affiliated to Central Board of Secondary Education (CBSE). Sainik Schools prepare Cadets to join the National Defence Academy (NDA), Khadakwasla (Pune), Indian Naval Academy, Ezhimala and other Training Academies for officers. At present there are a total of 33 Sainik Schools across the country. Admission is based on the performance of candidates in the All-India Sainik Schools Entrance Examination (AISSEE). Ministry of Defence (MoD) has approved 18 New Sainik Schools, which operate in partnership with NGOs/private schools/State Governments. These approved New Sainik Schools function under the aegis of Sainik Schools Society. These approved New Sainik Schools offer admission to the Sainik School stream of Class VI, through AISSEE 2023.

Indian Medical Council Act, 1956 (“IMC Act”)

The IMC Act, and the rules thereunder, provide for the maintenance of a medical register in India and primarily deals with the recognition of medical degrees and the grant of licenses to practise the medical profession in India. The Medical Council of India and respective State Medical Councils are bodies that are set up under the IMC Act to monitor and regulate the registration of medical professionals in India. The Medical Council of India and respective State Medical Councils perform various functions including, the recognition of medical qualifications granted by medical institutions in India, the registration of medical practitioners with recognised medical qualifications, and the establishment and maintenance of uniform standards for medical education in India.

Indian Medical Council (Professional Conduct, Etiquette and Ethics) Regulations, 2002 (“IMC Regulations”)

The IMC Regulations set out the code of medical ethics to be followed by medical practitioners in the conduct of their profession. Only a medical practitioner having qualifications duly recognised by the Medical Council of India and registered with the Medical Council of India or any respective State Medical Council is permitted to practise the modern system of medicine or surgery. The IMC Regulations prescribe the duties of medical practitioners which inter alia, include the requirement to maintain good medical practice, maintain medical records, display registration numbers, and use of generic names of drugs. Among various restrictions imposed under the IMC Regulations, a medical practitioner is restricted from directly or indirectly, either by himself / herself, or through a group of physicians or institutions or organisations soliciting patients.

The Indian Medical Degrees Act, 1916

THE INDIAN MEDICAL DEGREES ACT, 1916 (ACT No. VII of 1916) (Passed by the Indian Legislative Council) (Received the assent of the Governor-General on the 16th March 1916) An Act to regulate the grant of titles implying qualification in Western medical Science and the assumption and use by unqualified persons of such title. WHEREAS it is expedient to regulate the grant of titles the grant of titles implying qualification in western medical Science and the assumption and use by unqualified persons of such titles, it is hereby enacted as follows.

The Indian Medical Association (IMA)

The Medical Association is a national voluntary organisation of physicians in India, which looks or cares after the interest of doctors or the wellbeing of the community at large. It was established in 1928 as the All-India Medical Association, renamed "Indian Medical Association" in 1930. It is a society registered under The Societies Act of India.

Indian Nursing Council Act, 1947 (“Nursing Act”)

Under the Nursing Act, nurses, midwives or health visitors are required to hold recognised qualifications (provided in the Schedule to the Nursing Act) for enrolment in the state register. Further, states are entitled to establish state councils to regulate the registration of nurses, midwives or health visitors in the relevant state. The Nursing Act also empowers the executive committee of the Indian Nursing Council, constituted under the Nursing Act, to appoint inspectors to inspect any institution which is recognised as a training institution granting any recognised qualification or recognised higher qualification under the Nursing Act.

The National Medical Commission Bill, 2019

The Medical Council of India (MCI) is established under the Indian Medical Council Act, 1956 in order to maintain standards of medical education, give approval to establish medical colleges, medical courses, and recognise medical qualifications. The MCI is also responsible for the regulation of medical practice, including registering doctors in an All-India Medical Register. States have their own laws that establish a state medical council to regulate matters related to ethical and professional misconduct of medical practitioners. The National Medical Commission Bill, 2019 was introduced in Lok Sabha on July 22, 2019. The Bill repeals the Indian Medical Council Act, 1956.

National Accreditation Board for Hospitals and Healthcare Providers (“NABH”)

NABH is a constituent board of the Quality Council of India, set up to establish and operate accreditation programme for healthcare organisations. The board is structured to cater to much desired needs of the consumers and to set benchmarks for progress of health industry. The board while being supported by all stakeholders including industry, consumers, government, have full functional autonomy in its operation. NABH offers a certification programme for laboratories that conduct biological, microbiological, immunological, chemical, haematological, pathological, cytological or other examination of materials derived from the human body for the purpose of providing information for the diagnosis, prevention and treatment of disease.

The Drugs Control Act 1950

The **Drugs Control Act, 1950** is an Act of the Parliament of India which regulates the pricing of drugs. It allows the government to fix the maximum price of any drug. The Act allows the Government of India to control the sales, supply and distribution of any drug in India. The government can set maximum selling price, maximum quantity to be possessed by dealer and maximum quantity to be sold to one person. The government can impose various restriction of sale. The Act require any retailer to give a cash memorandum to the customer for any purchase above ₹5, and in case the purchase is below ₹5 the retailer must give a memo if the customer demands. The violation of the Act carries a maximum of 3 years with or without fine. In case of corporate violators, every director, manager, secretary, agent or other officer or person concerned with the management may be prosecuted unless he/she the offence occurred without his/her knowledge. The investigating officer must have the rank of Inspector in the police.

Drugs and Cosmetics Act, 1940 (“Drugs and Cosmetics Act”) and Amendment Act 1982

The Drugs and Cosmetics Act, and the rules thereunder, regulate the import, manufacture, and distribution of drugs in India. Mandating the licensing of import, manufacture, and distribution of drugs in India, the Drugs and Cosmetics Act has been promulgated with a view to ensure that all drugs and cosmetics sold in India are safe, effective, and conform to prescribed quality standards. Apart from having elaborate provisions to check the production and distribution of spurious and substandard drugs in India, the Drugs and Cosmetics Act also prescribes the framework governing the regulatory control over the manufacture and sale of drugs. Drugs that may be sold by a pharmacy or a hospital are classified according to the nature of the license granted, details of which are provided as schedules in the Drugs and Cosmetics Act. The Drugs and Cosmetics Act also prescribes various punishments for contravention of its provisions.

Narcotic Drugs and Psychotropic Substances Act, 1985 (“NDPS Act”)

The NDPS Act, and the rules thereunder, have been enacted to prohibit persons from producing, manufacturing, cultivating, possessing, selling, purchasing, transporting, storing, and / or consuming narcotic drugs or psychotropic substances. Under the provisions of the NDPS Act, a Narcotics Control Bureau has been set up to monitor the usage of narcotic drugs and psychotropic substances. Chapter IV of the NDPS Act details various offences and sets out the punishment for noncompliance. In accordance thereof, failure to abide with certain provisions of the NDPS Act may be punishable with imprisonment of up to 10 years, which may extend to 20 years. Additionally, offenders may also be punishable with fine, which may extend to ₹0.2 million.

Pharmacy Act, 1948 (“Pharmacy Act”)

The Pharmacy Act, and the rules thereunder, have been enacted to regulate the profession of pharmacy in India. The Pharmacy Act inter alia, sets out the conditions to be registered as a pharmacist in India. These conditions include the requirement for a person to hold a degree or diploma in pharmacy or pharmaceutical chemistry, or a chemist and druggist diploma awarded by an Indian university or State Government, as the case may be. Additionally, all pharmacists registered under the Pharmacy Act are required to be engaged in the compounding of drugs in a hospital or dispensary, or other place in which drugs are regularly dispensed on prescription of medical practitioners for a total period of not less than five years, prior to being registered. In order to carry out the profession of pharmacy, pharmacists are required to have their names duly entered in the register maintained by the Central Council.

Medical Termination of Pregnancy Act, 1971 (“MTP Act”)

The MTP Act has been enacted to regulate the termination of certain pregnancies by registered medical practitioners in India. The MTP Act inter alia, sets out the circumstances under which pregnancies may be terminated by registered medical practitioners, and mentions places where such termination of pregnancy may be undertaken. Under the provisions of the MTP Act, the termination of pregnancies by persons who are not registered medical practitioners is a punishable criminal offence. This apart, the MTP Act also protects registered medical practitioners from legal proceedings arising out of any damage caused, or likely to be caused by any act

done or intended to be done in good faith.

Pre-Conception and Pre-Natal Diagnostic Techniques Act, 1994 (“PNDT Act”)

The PNDT Act, and the rules thereunder, have been enacted with the objective of stopping female foeticide, and controlling the declining sex ratio in India. Under the provisions of the PNDT Act, conducting, or helping in the conduct of pre-natal diagnostic techniques in unregistered units, sex selection, conducting pre-natal diagnostic tests for any purposes other than such as permitted under the PNDT Act, and the sale, distribution, supply, renting etc., of any ultrasound machine, or other equipment which is capable of determining the sex of the foetus, are punishable offences. The PNDT Act mandates compulsory registration of all diagnostic laboratories, genetic counselling centres, genetic laboratories, genetic clinics, and ultrasound clinics.

Registration of Births and Deaths Act, 1969 (“RBD Act”)

The RBD Act was enacted to regulate the registration of births and deaths in India. Under the RBD Act the medical officer of a hospital is required to notify births and deaths occurring in the hospital to the Registrar appointed under the RBD Act. If the Registrar refuses to register any birth or death, he may be punishable with a fine under the RBD Act. Further, in certain cases, the medical practitioner who attended to the deceased person during his last illness may be required to issue a certificate as to the cause of death.

Safety Code for Medical Diagnostic X-Ray Equipment and Installations, 2001 (“X-Ray Safety Code”)

The X-Ray Safety Code prescribed by the AERB regulates radiation safety in the design, installation, and operation of x-ray generating equipment for medical diagnostic purposes. The X-Ray Safety Code inter alia, sets out the requirement to ensure that radiation workers and members of the public are not exposed to radiation in excess of limits permissible by the AERB, and to adopt safety directives from time to time.

In addition, the X-Ray Safety Code places a liability on persons using x-ray generating equipment to reduce radiation exposures to levels as low as reasonably achievable, and to ensure the availability of appropriate equipment, personnel, and expertise for the safe use of equipment for patient protection. This apart, the X-Ray Safety Code also prescribes various safety specifications for medical diagnostic x-ray equipment and protective devices, and also sets out key particulars in respect of room layouts for x-ray installation, and the radiation protection standards required to be adopted by entities providing x-ray generating equipment for medical diagnostic purposes.

Radiation Surveillance Procedures for Medical Application of Radiation, 1989 (“Radiation Surveillance Procedures”)

The Radiation Surveillance Procedures, prescribed by the AERB, monitor and regulate the operations and procedures involved in the medical application of radiation. The Radiation Surveillance Procedures inter alia, stipulate the requirement for procedures involving radiation equipment to be performed in accordance with a pre-planned surveillance programme, in order to ensure the safety of patients. Under the Radiation Surveillance Procedures, persons are permitted to handle radioactive material only after obtaining a valid license from the AERB. Additionally, the Radiation Surveillance Procedures place an obligation on the radiological safety officer to maintain records of radiation incidents, and set out specifications and details in relation to the commissioning and decommissioning of radiation installations, disposal procedures for radioactive effluents, and the various responsibilities of employers.

Central Government Health Scheme, 1954 (“CGHS”)

The CGHS has been promulgated to provide comprehensive medical care to Central Government employees and pensioners. The CGHS provides for diversified health services through allopathic, homeopathic and other systems of medicine. Additionally, the CGHS offers medical facilities to its beneficiaries through wellness centres and polyclinics which are regulated by designated medical officers. The CGHS also sets forth guidelines for issuing medicines, prescribes documents required for obtaining lifesaving drugs, and provides for cashless treatment of certain categories of personnel.

LAWS GOVERNING TO MEDICOLEGAL ASPECTS

DOCTOR -PATIENT RELATIONSHIP AT HOSPITALS:

Consumer Protection Act, 1986 (“Consumer Protection Act”)

The Consumer Protection Act, and the rules thereunder, have been enacted to safeguard the interests of consumers, and to provide for a simple mechanism to redress consumer grievances against deficiencies in goods and services for personal use. This apart, the Consumer Protection Act provides for the dismissal of frivolous or vexatious complaints made before the consumer forums. Further, the provisions of the Consumer Protection Act inter alia, set out various specifications such as the establishment of consumer protection councils, the manner in which complaints are to be made, and the procedure to be followed upon the admission of such complaint. As per the Consumer Protection Act, failure to comply with orders of the consumer forum shall be punishable with imprisonment for a term which shall not be less than 1 month, but which may extend to 3 years. Additionally, offenders may also be punishable with a fine which shall not be less than ₹2,000, but which may extend to ₹10,000.

LAWS GOVERNING PROFESSIONAL TRAINING AND RESEARCH:

Ethical Guidelines for Biomedical Research on Human Participants, 2006 (“ICMR Code”)

The ICMR Code sets out various ethical considerations and standards that have to be complied with while handling cases where human beings are involved as biomedical research participants. The ICMR Code inter alia, mandates that any research using human participants follow the principles of essentiality, voluntariness, informed consent, community agreement, nonexploitation, privacy, confidentiality, professional competence, and transparency. The ICMR Code accords prime importance to the dignity and well-being of research participants, and requires that all stages of research involving human participants be subject to strict evaluation by a duly constituted ethics committee.

The Foreign Contribution (Regulation) Act, 2010, as amended:

The Foreign Contribution (Regulation) Act, 2010 (‘FCRA’) in India is a regulatory framework designed to oversee the acceptance and utilization of foreign contributions by individuals, associations, and entities. Under the FCRA, registration is mandatory for those receiving foreign funds, and specific guidelines govern the usage of such contributions to ensure national security and public interest. The act establishes mechanisms for reporting and accountability, with registered entities required to maintain a designated bank account for foreign contributions. Violation of FCRA provisions may result in penalties, emphasizing the importance of compliance and transparency in managing foreign funds for social, cultural, economic, educational, or religious activities. It serves as a crucial tool to safeguard national interests while allowing legitimate foreign contributions for developmental purposes.

Food Safety and Standards Act, 2006 (“FSSA”) and regulations framed thereunder

The FSSA is an integrated food law that lays down standards and guidelines for consumer safety, protection of consumer health and regulation of the food sector. It consolidates the laws relating to food and provides for establishment of the Food Safety and Standards Authority of India (“FSSAI”). The FSSAI is responsible for laying down science-based standards for articles of food and to regulate their manufacture, packaging, storage, distribution, sale, and import, to ensure availability of safe and wholesome food for human consumption and for matters connected therewith or incidental thereto.

National Policy on Skill Development and Entrepreneurship, 2015

It is an integral part of the government policy on "Sabka Saath, Sabka Vikaas" and its commitment to overall human resource development to take advantage of the demographic profile of our country's population in the coming years. Developing a comprehensive and holistic policy document is an integral part of the process. This requires a fresh look at the already existing National Policy on Skill Development (NPSD), 2009. The objective of the National Policy on Skill Development and Entrepreneurship, 2015 will be to meet the challenge of skilling at scale with speed and standard (quality). It will aim to provide an umbrella framework to all skilling activities being carried out within the country, to align them to common standards and link the skilling with demand centers. In addition to laying down the objectives and expected outcomes, the effort will also be to identify the various institutional frameworks which can act as the vehicle to reach the expected outcomes. The national policy will also provide clarity and coherence on how skill development efforts across the country can be aligned within the existing institutional arrangements. This policy will link skills development to improved employability and productivity.

GENERAL LAW

Indian Contract Act, 1872, as amended:

Indian Contract Act governs the conditions for validity of contracts formed through electronic means; communication and acceptance of proposals; competency of people to contract, additionally, revocation, and contract formation between consumers, sellers, and intermediaries. The terms of service, privacy policy, and return policies of any online platform are legally binding agreements and often governed by provisions of the Indian Contract Act, 1872. However, the law is not updated yet to deal with electronic contracts, where there is absence of online signatures.

The Income Tax Act, 1961, as amended:

The government of India imposes an income tax on taxable income of all persons including individuals, Hindu Undivided Families (HUFs), companies, firms, association of persons, body of individuals, local authority and any other artificial judicial person. Levy of tax is separate on each of the persons. The levy is governed by the Indian Income Tax Act, 1961. The Indian Income Tax Department is governed by CBDT and is part of the Department of Revenue under the Ministry of Finance, GoI.

Further, under Section 12A of the Income Tax Act, 1961, non-profit organisations like charitable trusts, welfare societies, NGOs, religious institutions, Section – Companies etc. are entitled to tax exemptions. This tax relief was introduced, keeping in consideration that non-profit entities work for social welfare and not for generating profit. Owing to their selfless contribution towards the society, they are exempted from taxes that come under the purview of Section 11 and Section 12 of the Income Tax Act, 1961. Nevertheless, to claim such tax benefits individuals need to get registered as per the norms of Section 12A of the Income Tax Act, 1961.

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, as amended:

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (“POSH Act”) provides for the protection of women and prevention of sexual harassment at work place. The SHWW Act also provides for a redressal mechanism to manage complaints in this regard. Sexual harassment includes one or more of the following acts or behavior namely, physical contact and advances or a demand or request for sexual favor or making sexually colored remarks, showing pornography or any other unwelcome physical, verbal or nonverbal conduct of sexual nature. The POSH Act makes it mandatory for every employer of a workplace to constitute an Internal Complaints Committee which shall always be presided upon by a woman. It also provides for the manner and time period within which a complaint shall be made to the Internal Complaints Committee i.e., a written complaint is to be made within a period of 3 (three) months from the date of the last incident. If the establishment has less than 10 (ten) employees, then the complaints from employees of such establishments as also complaints made against the employer himself shall be received by the Local Complaints Committee. The penalty for non-compliance with any provision of the POSH Act shall be punishable with a fine extending to Rs. 50,000.

EMPLOYEE RELATED LAW

Employees' Provident Fund and Miscellaneous Provisions Act, 1952, as amended (the 'EPF Act')

The EPF Act is applicable to an establishment employing more than 20 employees and as notified by the government from time to time. All the establishments under the EPF Act are required to be registered with the appropriate Provident Fund Commissioner. In accordance with the provisions of the EPF Act, the employers are required to contribute to the Employees' Provident Fund the prescribed percentage of the basic wages, dearness allowances and remaining allowance (if any) payable to the employees. The employees shall also be required to make an equal contribution to the fund. The Central Government under Section 5 of the EPF Act framed the Employees Provident Scheme, 1952.

Employees' State Insurance Act, 1948, as amended (the 'ESIC Act')

The ESIC Act, is a significant social security legislation in India designed to provide health and medical benefits to employees. Applicable to establishments with a specified number of employees, the Act mandates the creation of a fund called the Employees' State Insurance (ESI) Fund. Both employers and employees contribute to this fund, and in return, employees become eligible for various benefits, including medical care, maternity benefits, disability benefits, and sickness benefits. The Act is overseen by the Employees' State Insurance Corporation (ESIC), a statutory body under the Ministry of Labour and Employment, Government of India. The primary objective is to ensure that employees have access to adequate healthcare facilities, reducing the financial burden of medical expenses. Compliance with the Employees' State Insurance Act is essential for employers, as non-compliance can lead to penalties and legal consequences.

Payment of Gratuity Act, 1972, as amended (the "Gratuity Act")

The Gratuity Act applies, *inter alia* to every shop or establishment within the meaning of any law for the time being in force in relation to shops and establishments in a state, in which ten or more persons are employed, or were employed, on any day of the preceding twelve months. The Gratuity Act may also apply in case of such other establishments or class of establishments, in which ten or more employees are employed, on any day of the preceding twelve months, as the Central Government may notify. A shop or establishment to which the Gratuity Act becomes applicable shall be continued to be governed by it irrespective of the number of persons employed in such shop or establishment falling below ten at any time thereafter. The Gratuity Act provides for gratuity to be payable to an employee on termination of his/her employment after he/she has rendered continuous service of not less than five years on superannuation or his retirement or resignation or death or disablement due to accident or disease. However, the entitlement to gratuity in the event of death or disablement will not be contingent upon an employee having completed five years of continuous service.

ENVIRONMENT RELATED LAW

We are subject to various environment regulations as the operation of our establishments might have an impact on the environment in which they are situated. The basic purpose of the statutes given below is to control, abate and prevent pollution. In order to achieve these objectives, Pollution Control Boards (“PCBs”), which are vested with diverse powers to deal with water and air pollution, have been set up in each state. The PCBs are responsible for setting the standards for maintenance of clean air and water, directing the installation of pollution control devices in industries and undertaking inspection to ensure that industries are functioning in compliance with the standards prescribed. These authorities also have the power of search, seizure and investigation. All industries are required to obtain consent orders from the National PCBs or State PCBs, which are indicative of the fact that the industry in question is functioning in compliance with the pollution control norms. These consent orders are required to be kept renewed.

Water (Prevention and Control of Pollution) Act, 1974 (“Water Act”)

The Water Act prohibits the use of any stream or well for the disposal of polluting matter, in violation of the standards set down by the State Pollution Control Board (“State PCB”). The Water Act also provides that the consent of the State PCB must be obtained

prior to opening of any new outlets or discharges, which are likely to discharge sewage or effluent.

Air (Prevention and Control of Pollution) Act, 1981 (“Air Act”)

The Air Act requires that any individual, industry or institution responsible for emitting smoke or gases by way of use of fuel or chemical reactions must apply in a prescribed form and obtain consent from the State PCB prior to commencing any activity. The consent may contain conditions relating to specifications of pollution control equipment to be installed. Within a period of four months after the receipt of the application or consent the State PCB shall, by order in writing and for reasons to be recorded in the order, grant the consent applied for subject to such conditions and for such period as may be specified in the order, or refuse consent. The Air Act prescribes penalties for contravention in terms of fine, imprisonment or both.

Solid Waste Management Rules, 2016

All restaurants are required to ensure segregation of waste at source, facilitate collection of segregated waste in separate streams, handover recyclable material to either the authorized waste pickers or the authorized recyclers, in partnership with the local body. The bio-degradable waste shall be processed, treated and disposed off through composting or bio-methanation within the premises as far as possible. The residual waste shall be given to the waste collectors or agency as directed by the local body.

Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 (“Hazardous Wastes Rules”)

The Hazardous Wastes Rules have been enacted to ensure resource recovery and disposal of hazardous wastes, as defined under the Hazardous Wastes Rules in an environmentally sound manner. The Hazardous Wastes Rules apply to all persons who handle, generate, collect, store, pack, transport, use, treat, process, recycle, recover, pre-process, co-process, utilise, offer for sale, transfer, or dispose hazardous and other wastes. In accordance with the provisions of the Hazardous Wastes Rules, every person undertaking any of the aforementioned activities with hazardous, and other wastes, is required to obtain an authorisation for undertaking such activities. Further, an occupier is inter alia, under an obligation to ensure the safe and environmentally sound management of hazardous and other wastes. It may be noted that wastes defined under the Hazardous Wastes Rules are to be disposed only in a facility, duly authorised under the provisions of the Hazardous Wastes Rules.

Public Liability Insurance Act, 1991 (“Public Liability Act”)

The Public Liability Act imposes liability on the owner or controller of hazardous substances for any damage arising out of an accident involving such hazardous substances. A list of hazardous substances covered by the legislation has been enumerated by the Government by way of a notification dated March 24, 1992. The owner or handler is also required to take out one or more insurance policies insuring against liability under the legislation and renew the same periodically. The Public Liability Act also provides for the establishment of the Environmental Relief Fund, which shall be utilised towards payment of relief granted under the Public Liability Act and a violation of the provisions of the Public Liability Act is punishable with fine or imprisonment or both. The rules made under the Public Liability Act mandate that the employer has to contribute towards the Environment Relief Fund, a sum equal to the premium paid on the insurance policies. This amount is payable to the insurer.

Other laws:

Noise Pollution Control Rule 2000
Public Health bye Law 1959

HISTORY AND MAIN OBJECTS

SOCIETY'S BACKGROUND

Our Society 'Swami Vivekananda Youth Movement' was registered under the Karnataka Societies Registration Act, 1960 (Karnataka Act No. 17 of 1960), limited on December 1, 1984, pursuant to a certificate of registration issued by the Registrar of Societies, Karnataka.

The inception of our society was rooted in the inspiration drawn from the ideals of 'Swami Vivekananda' Dr. R Balasubramaniam along with a small group of like-minded medical students at the Mysore Medical College, Mysuru in the southern part of Karnataka, in India set up Swami Vivekananda Youth Movement in 1984. The group felt that the career in medicine they dreamt of pursuing was very different from the practice of medicine around them. The belief they had in them was to make a difference and make a positive impact on the lives of the poor and the marginalized.

Their initial asset in the inception phase of the organisation was high ideals and all the positive benefits of inexperience. And, with a missionary zeal they started offering free medicines, blood, consultations and counselling to the poor patients and weekly clinics in the tribal and rural areas. In 1987, they started serving one of the most backward belts of Karnataka, Heggadadevanakote (HD Kote) Taluk of Mysore district, populated by displaced and dispossessed communities of indigenous tribes and gradually expanded their geographical base in several districts in the state of Karnataka.

Today, affirming to their vision of 'a caring and equitable society, free of deprivation and strife' the small group has grown into an organisation that is continuously developing local, innovative and cost-effective solutions to sustain community driven progress for the past 39 years with 7 institutions, more than 40+ multi-sectoral projects impacting 3 million people.

MAJOR EVENTS AND MILESTONES

Calendar year	Milestone
1984	Registered as a society under the Karnataka Societies Registration Act, 1960
1984	Started Rural Dispensary in Chinnadagudi Hundi, Nanjangud
1987	Entry into H.D.Kote Taluk; commencement of health activities in Brahmagiri tribal colony
1988	A school for the tribals started on a non-formal basis at Hosahalli
1990	Commencement of a 10-bed Community Health center at Kenchanahalli
1994	SEEP initiatives started with formation of first Self Help Groups; activities for women welfare
1995	Income generation activities & vocational training VTCL / Tribal education VTCL
1996	Health, Education, Social empowerment activities catalysed in Mysore.
1998	Establishment of Vivekananda Memorial Hospital at Saragur with support from the local Lions' Club
2000	Inauguration of the new complex of 'Viveka'-Tribal Centre for Learning by the Honorable Chief Minister of Karnataka
2001	Cabinet meeting of the Karnataka Govt. held at Hosahalli to try and resolve pending tribal-related issues
2002	Start of new school at Saragur – Viveka School of Excellence
2003	Commencement of Vivekananda Institute for Leadership Development (VILD) at Mysore
2003	Commencement of SVYM of North America
2005	Launch of India's First University – Accredited Course in Management of Non – Profit Organizations (Currently renamed as Master in Development Management- MDM)
2005	Commencement of education-related activities in North Karnataka; office opened in Bijapur
2006	Opening of office in Bangalore and Commencement of the Vivekananda Teachers' Training & Research Center at Hosahalli.
2007	Formation of SVYM of United Kingdom (UK) and setting up of RTI cell
2008	Establishment of Vivekananda Institute of Indian Studies at Mysore
2008	Setting up of a Water Quality Testing lab at Saragur
2009	Launch of Vignanavahini Program in H D Kote Taluk.
2012	Community Radio Station started
2013	Sadhana block dedicated to mark 150 th birth anniversary of Swami Vivekananda
2014	Initiated Science Exploratorium in Saragur
2017	Science Exploratorium set up in Jamshedpur in collaboration with the TATA, SVYM was the knowledge partner behind the project.
2018	SVYM Core group & new leadership team started Palliative care center
2019	Walk Within 163 km walk to explore Bharat, explore self
2020	Started Swaraanubhuti to raise funds for Palliative Care center
2022	Viveka School of Excellence received an approval as the Sainik School under the aegis of Sainik School Society (SSS), Ministry of Defense, Government of India
2023	SVYM gets New CEO (The first woman to take charge as SVYM CEO)
2023	Marked the 40 th foundation day of Swami Vivekananda Youth Movement on December 1, 2023

KEY AWARDS, ACCREDITATIONS OR RECOGNITIONS

Calendar year	Awards, Accreditations or Recognitions	
1993	National Youth Award	Awarded by Government of India for Outstanding voluntary work rendered in the field of national development & social service
2002	Dr. Babasaheb Ambedkar Award	Awarded by Government of Karnataka for Excellence of Service
2003	Sat Paul Mittal National Award	Awarded by Nehru Sidhant Kender Trust, Ludhiana for Outstanding service to humanity
2006	Civil Society National Award 2006	Awarded by UNAIDS, Outstanding contribution in sector of HIV/AIDS field
2007	Child Welfare State Award	Awarded by Government of Karnataka, For exemplary service in the field of child welfare
2008	Dr. KS Sanjivi Award	Awarded by Confederation of Indian Organizations for Service and Advocacy (CIOSA) & Udhavam Ullangal, Providing quality health care & treatment among the poor & needy
2009	Karnataka State AIDS Prevention Society's Award	Awarded by Karnataka State AIDS Prevention Society, For unstigmatized and non-discriminatory care of highest number of HIV Positive Pregnant mothers and their delivery care
2012	Swami Vivekananda Award	Awarded by Ramakrishna Mission, New Delhi for our service to poor and needy.
2012	WHO Award	For Excellence in Primary Healthcare at ICICI Lombard & CNBC TV18 India Healthcare Awards 2012
2013	Best Community Health Practitioner Award - KACH	Awarded by Karnataka Association of Community Health for Best Community Health Practitioner
2014	Nani Palkivala Civil Liberties Award 2014	Awarded by Nani Palkivala Civil Liberties Award 2014 for Organizational category. The award included a Certificate and prize money of Rs. 2,50,000/-
2014	Certificate of Merit	Awarded by South Asian Federation of Accounts (SAFA) for Financial Reporting and Transparency
2015	Best NGO in India under the category of large NGOs	Awarded by Resource Alliance supported by EdelGive Foundation & Rockefeller Foundation for Setting & Promoting best practices in resource mobilization accountability & transparency
2015	ICAI Plaque Award	Institute of Chartered Accountants of India (ICAI) awarded SVYM in the category – Excellence in Financial Reporting
2021	eNGO Challenge Awards 20-21	SVYM is recognized as a Winner in the category OUTREACH & ENTREPRENEURSHIP + STARTUPS for creating women entrepreneurs by training tribal women in enterprise building and management
2021	DH Healing Hands Centre for Excellence Recognition Award	SVYM's Vivekananda Memorial Hospital presented with Deccan Harald DH Healing Hands Centre for Excellence Recognition Award for its efforts to reduce the adverse impact of COVID-19 pandemic on rural and tribal communities.
2022	Surya Mitra Award 2021-22 SELCO India	SVYM's ongoing effort to strengthen the rural health infrastructure has been recognized by SELCO India with its prestigious Surya Mitra Award 2021-22.
2023	State Award for Best Organisation in Disability Sector	SVYM recognised as the state's best NGO for our program for the Specially Abled by the Department of Women & Child Development, Empowerment of Differently Abled and Senior Citizens, Govt. of Karnataka in December 2023.

REGISTERED OFFICE

The Registered Office of our Society is presently situated at CA 2, KIADB Industrial Housing Area, Ring Road, Hebbal - 570016, Mysore, Karnataka, India. Further, there has not been any change in the Registered Office of our Society since incorporation till the date of filing of this Draft Fund Raising Document.

Sr. No.	Date of Resolution/ Change	From	To
1.	November 7, 2009	33, Gita Pracharini Sabha, Ashoka Road, West Cross, Mysore-570001	CA 2, KIADB Industrial Housing Area, Ring Road, Hebbal - 570016, Mysore, Karnataka, India

MAIN OBJECTS OF OUR SOCIETY

The main objects to be pursued by the society as contained in the Memorandum of Association are:

- (1) To promote charity.

- (2) To give medical assistance to the poor and needy patients.
- (3) To promote health education and family planning.
- (4) To take an active interest in the civic, socio – economic and moral welfare of the community.
- (5) To undertake community development activities in all areas including Tribal, Rural, Urban and the benefits of the organisation shall be open for all irrespective of cast or religion.

AMENDMENTS TO THE MEMORANDUM OF ASSOCIATION

Except as stated below there has been no change in the Memorandum of Association of our society since incorporation:

Date	Particulars
November 8, 2015	a) Amendments in the ' <i>Duties of the Officers</i> ' Clause – In 'Section A' – <ul style="list-style-type: none"> • The President shall head the Governing Body and shall preside over the Governing Body meetings. • The Governing Body shall appoint eligible individuals as Chief Executive Officer, Chief Financial Officer and other positions as deemed necessary to operationalize and manage the activities of the organisation. • The Governing Body shall approve all policies like recruitment, staff benefits, finance, resource management. The Chief Executive Officer shall carry out the functions of the organization like recruitment, finance, resource management, appointment of committees etc. necessary for effective and efficient administration as per the Governing Body approved policies. • The Governing Body shall approve all the staff recruitments within 3 months of the date of recruitment. b) Amendments in the ' <i>Duties of the Officers</i> ' Clause – Deletion of 'Section G' - 'The Governing Body shall appoint qualified individuals as Chief Executive Officer. Chief Financial Officer and other posts as deemed necessary to operationalize above-mentioned roles and responsibilities'
November 7, 2009	a) Amendments in the ' <i>Membership</i> ' Clause – In 'Section A'- <ul style="list-style-type: none"> • In conformity with the objectives of this organization, membership shall consist only of members above 18 years of age and below 40 years age (at the time of admission) irrespective of sex, caste, race or religion. • The Governing Body shall appoint eligible individuals as Chief Executive Officer, Chief Financial Officer and other positions as deemed necessary to operationalize and manage the activities of the organisation. b) Amendments in the ' <i>Duties of the Officers</i> ' Clause – In 'Section G'
December 15, 2007	a) Additions in the ' <i>Name</i> ' Clause – 'The Institution formed shall be irrevocable' b) Changes in the ' <i>Aims and Objectives</i> ' Clause by addition of point no. 5 – 'To undertake community development activities in all areas including Tribal, Rural, Urban and the benefits of the organisation shall be open for all irrespective of cast or religion' c) Amendments in the ' <i>Duties of the Officers</i> ' Clause – In 'Section F' d) Additions in the ' <i>Investments/ Borrowings</i> ' Clause – 'To raise loans on the mortgage of the organizations properties movable or immovable with the consent of the Governing Body to meet the objectives of the society.

KEY TERMS OF MATERIAL AGREEMENTS AND MATERIAL CONTRACTS

Our Society has not entered into any other material agreements and material contracts which are not in the ordinary course of business, in the two years preceding the date of this Draft Fund Raising Document.

SERVICE CONTRACTS

The Officers of the Governing Body of our Society have not entered into any service contracts with our society which provides for benefits upon termination of their employment.

OUR PARTNERS IN BUILDING A RESURGENT INDIA

Together for greater equity & economic growth

Partner	Details	
Tata Motors		Tata Motors is a leading global automobile manufacturer. Tata Motors is supporting School Education Program by promoting Science education.

Ashraya Hasta Trust		Ashraya Hasta Trust is a charitable foundation that advances ideas and supports organisations to promote a better, more equal world. The trust is supporting Reproductive Child Health program addressing High Risk Pregnancies among Tribal community
Government of Karnataka		As a part of the broader Public-Private-Partnership framework, Government OF Karnataka in collaboration with SVYM is supporting HIV Care & TB care & Control, ICTC, Kshamatha Kendra, Mid-Day meal for VTCL.
Auregine Oncology Limited		Auregine Oncology Limited in collaboration with SVYM is supporting Mobile Health Unit for tribal community, Palliative Care for urban & rural poor, Equitable education for the Rural Community.
Qualcomm		Qualcomm Incorporated is an American multinational corporation headquartered in San Diego, California. It creates semiconductors, software, and services related to wireless technology. In partnership with SVYM, Qualcomm is supporting School Education Program focusing on science education, Viveka scholar program encouraging girl children to pursue professional education.
Texas Instruments		Texas Instruments Incorporated is an American information technology company. In partnership with SVYM, Texas is donating to support Socio Economic Empowerment Program focusing on Women Empowerment through Strengthening of Self-Help Groups and Vocational Skill Programs for youth, women & tribal & rural poor.
SBI		State Bank of India is an Indian multinational public sector bank. In partnership with SVYM, SBI is providing Ambulance for Mobile Health Unit.
Titan		Titan Company Limited is an Indian company that mainly manufactures luxury fashion accessories such as jewellery, watches and eyewear. In partnership with SVYM, Titan is providing support for a decade for programs of Viveka Scholar Program, Viveka Tribal Centre for Learning, Viveka Rural Livelihood Centre, Vivekananda Memorial Hospital, Girls Hostel for Girl children.
The New India Assurance		The New India Assurance is supporting for construction of girls hostel in rural Viveka Pre University College.
Akamai Technologies India Pvt Ltd.		Akamai Technologies is supporting Socio Economic Empowerment Program focusing on Women Empowerment through Strengthening of Self-Help Groups and Vocational Skill Programs for youth, women & tribal & rural poor.
UNICEF		UNICEF in collaboration with SVYM, is supporting Water, Sanitation & Hygiene programs & programs on Covid Appropriate Behaviors among frontline workers.
The Oil and Natural Gas Corporation Limited		The ONGC supports comprehensive & sustainable village development model through Watershed Development & Tank Rejuvenation.

<p>TATA Consumer Products Limited</p>		<p>TATA Consumer Products is promoting Sustainable Millet based agriculture practices among rural & tribal communities in Mysuru district.</p>
<p>General Insurance Corporation of India</p>		<p>General Insurance Corporation is supporting project on Bio Conservation through setting up of Sewage Treatment Plant for rural residential School & Hospital in Mysuru District.</p>
<p>Musuarubra Software India Private Limited</p>		<p>Musuarubra Software is supporting projects such as Enhancing & Encouraging the Apiculture Practices among forest based tribal communities and strengthen the facility at Viveka Rural Livelihood Centre & the Tribal Women Group Entrepreneurship.</p>
<p>Solidarity and Action Against the HIV Infection in India</p>		<p>In collaboration with SAATHII, SVYM support project focusing on Elimination of Mother to Child Transmission of HIV & Syphilis with Public Private Partnership</p>
<p>Feeding India, a initiative of Zomato</p>		<p>Feeding India, an initiative of Zomato supports Mid-day meal for tribal school.</p>
<p>Vistaar Financial Services</p>		<p>Vistaar supports infrastructure for Viveka Tribal Center for Learning & Girls' Hostel for the Tribal & rural children.</p>

OUR MANAGEMENT

MANAGEMENT

As on the date of this Draft Fund Raising Document, our Management consists of our President, Vice President, Secretary, Joint Secretary, Treasurer, Members and KMPs.

The details of the Management are as mentioned in the below table:

Sr. No.	Details	
1.	Name	Dr. Sudheer. B. Bangalore
	Designation	President
	Father's Name	Mr. B C Balachandra
	Address:	#3434 Manjula, Shankaracharya Road, 2nd Cross Hassan, Vidyanagar (Hassan) Alur Hassan, Karnataka- 573202.
	Year of Birth:	1967
	Age:	56 Years
	Occupation:	Professional
	Experience:	20 years
	Nationality:	Indian
2.	Name	Dr. Vivek M B
	Designation	Vice President
	Father's Name	Mr. Bhaskar Rao M S
	Address:	#78/51 41st Cross, Jayanagar 8th Block, Banashankari II Stage Bangalore, South Bengaluru, Karnataka- 560070.
	Year of Birth:	1976
	Age:	47 Years
	Occupation:	Professional
	Experience:	10 years
	Nationality:	Indian
3.	Name	Dr. Pushpalatha S
	Designation	Secretary
	Father's Name	Mr. Suryanarayan
	Address:	No. Villa 21 Godrej Gold County, Chikkabidrekallu, Near Parle G Factory, Bangalore North, Nagasandra Bangalore, North Bengaluru, Karnataka- 560073
	Year of Birth:	1964
	Age:	59 Years
	Occupation:	Professional
	Experience:	39 Years
	Nationality:	Indian

Sr. No.	Details	
4.	Name	Dr. Sowmya Dinesh
	Designation	Joint Secretary
	Father's Name	Mr. Hosa Agrara Rajashekhar
	Address:	B- 801, Deepali, St. Cyril Road, next to Pali Naka Bandra West, Mumbai - 400050, Maharashtra, India.
	Year of Birth:	1975
	Age:	48 Years
	Occupation:	Professional
	Experience	25 years
Nationality:	Indian	
5.	Name	Dr. Chandrashekar K N
	Designation	Treasurer
	Father's Name	Mr. K R Narayana
	Address:	Patel Nagara Gonikoppalu, Virajpet Talluka, Aruvathoklu, Gonikoppal, Virajpet Kodagu, Karnataka- 571213.
	Year of Birth:	1959
	Age:	64 Years
	Occupation:	Professional
	Experience:	39 Years
Nationality:	Indian	
6.	Name	Ms. Swathi R
	Designation	Member
	Father's Name	Mr. Raghunandan R
	Address:	BDA Flats 2nd Cross, HAL 3rd Stage, New Thippasandra Post Office, North Bangalore, Karnataka- 560075.
	Year of Birth:	1989
	Age:	34 Years
	Occupation:	Professional
	Experience:	8 Years
Nationality:	Indian	
7.	Name	Dr. Prashanth C R
	Designation	Member
	Father's Name	Mr. R B Cheriamane
	Address:	Kushi, Bhagavathi temple, Madikeri, District Kodagu, Karnataka- 571201
	Year of Birth:	1975
	Age:	48 Years
	Occupation:	Professional
	Experience:	17 Years
Nationality:	Indian	

BRIEF PROFILE OF THE MANAGEMENT OF OUR SOCIETY

Sr. No.	Particulars	Details
1.	 <p data-bbox="225 669 526 703">Dr. Sudheer B. Bangalore</p>	<p data-bbox="563 259 1453 389">Dr. Sudheer B. Bangalore, a seasoned Pediatrician with almost two decades of experience, earned his MBBS degree from Mysore Medical College. He is a Member of Professional Associations: IMA (Indian Medical Association) and IAP (Indian Academy of Pediatrics).</p> <p data-bbox="563 396 1453 495">Currently, He is the President of Hassan District Branch of IAP, which is an association of Pediatricians. Instrumental in organizing various state and South Zone academic events in Hassan over the last two decades.</p> <p data-bbox="563 539 1453 638">Also, He is an active Rotarian since last 20 years and has served Rotary Club of Hassan Mid Town as Secretary and President. He was Assistant Governor in 2016-17. Currently he is holding position of Chairman at District End Polio.</p> <p data-bbox="563 683 1453 813">He has been associated with Swami Vivekananda Youth Movement (SVYM) since 2004 during his college days in Mysuru and Currently its President and also is the chapter convener of its Hassan Chapter. SVYM is an NGO working in the field of Health and Education.</p>
2.	 <p data-bbox="293 1106 466 1140">Dr Vivek M B</p>	<p data-bbox="563 819 1453 1167">Dr. Vivek MB is a distinguished Ophthalmologist and Senior Consultant at Shekar Eye Hospital in Bengaluru. With a career devoted to eye care, Dr. Vivek MB has become a trusted name in the field, known for his expertise and compassionate patient care. For over a decade, he has been actively involved with SVYM, showcasing a commitment to extending his skills and knowledge beyond the hospital setting to contribute to community welfare. Dr. Vivek MB's dedication to both his profession and social service underscores his role as a valuable healthcare professional and community advocate. He is an active member of various renowned societies such as All India Ophthalmic society, Karnataka Ophthalmic society, Vitreoretinal society of India, Bangalore Ophthalmic Society.</p>
3.	 <p data-bbox="229 1491 513 1525">Dr Chandrashekar K N</p>	<p data-bbox="563 1173 1453 1357">Dr. Chandrashekar K. N. is a medical professional driven by a profound passion for advancing community-based health activities. With a background as a medical doctor, he brings a unique blend of clinical expertise and a fervent commitment to the well-being of communities. Driven by a strong sense of social responsibility, he actively engages in initiatives that promote and enhance community health. He has a varied experience of over 39 years.</p>

S. No.	Governing Body	Details
4.	 Dr S Pushpalatha	<p>Dr. S Pushpalatha, is Consultant Obstetrician and renowned Gynecologist for the last 30 years and has been trained in ultrasonography and laparoscopic surgeries</p> <p>She is a dedicated Gynecologist by profession, has been a steadfast volunteer with SVYM since its inception. With a wealth of expertise in women's health, Dr. Pushpalatha brings a compassionate touch to her role, demonstrating an unwavering commitment to the well-being of women in the community. SVYM exemplify a profound sense of social responsibility and a genuine desire to make a positive impact on the lives of those she serves.</p>
5.	 Dr Sowmya Dinesh	<p>Dr. Sowmya Dinesh stands as a renowned fertility specialist, making significant contributions to reproductive healthcare in Mysuru and Hassan. With a stellar reputation in the field, she has earned recognition for her expertise in addressing complex fertility issues. Dr. Sowmya Dinesh's impact as a fertility specialist is felt far and wide, marking her as a valuable asset to the healthcare community in Mysuru and Hassan. She has a varied experience of over 25 years.</p>
6.	 Dr Prashanth C R	<p>Dr. Prashanth CR, a seasoned Ophthalmologist, brings a wealth of experience and expertise to his profession, accumulating over 17 years of diverse clinical practice. His commitment to eye care has made him a trusted figure in the field, known for his dedication to preserving and improving vision. He has earlier Served as Resident Medical Officer of VMH Sargur and as president of Rotary Misty Hills in 2013-14 and as Assistant Governor in 2016-17. Currently, He is the District Literacy Chairman and vice chairperson of Avoidable Blindness RI District.</p>
7.	 Ms. Swathi R	<p>Ms. Swathi R, a highly qualified professional with a Master's degree in Microbiology, is driven by a profound passion for education, particularly for children from marginalized communities striving to pursue higher studies. With a strong academic background, Ms. Swathi brings a wealth of knowledge and expertise to her role. Her commitment to teaching goes beyond the conventional classroom setting, as she actively engages with and inspires children who face socio-economic challenges. She has an experience of over 8 Years.</p>

REMUNERATION OF THE MANAGEMENT

Set forth below are the details of the remuneration which has been paid or was payable to the Management of our Organisation.

Particulars	Fiscal 2023	Fiscal 2022	Fiscal 2021
Dr. Sudheer B. Bangalore	Nil	Nil	Nil
Dr Vivek M B	Nil	Nil	Nil
Dr Chandrashekar K N	Nil	Nil	Nil
Dr S Pushpalatha	Nil	Nil	Nil
Dr Sowmya Dinesh	Nil	Nil	Nil
Dr Prashanth C R	Nil	Nil	Nil
Ms. Swathi R	Nil	Nil	Nil

INTEREST OF THE MANAGEMENT

- None of our Officer of our governing body are interested in their capacity as a member of any firm or Director of any company and no sums have been paid or are proposed to be paid to any such Officer or to such firm or company in which he is interested, by any person, in cash or shares or otherwise, either to induce them to become, or to help them qualify as a director, or otherwise for services rendered by him or by such firm or company, in connection with the promotion or formation of our Society.
- No contribution has been made by the Management as part of the Issue or separately in furtherance of the objects of the Issue.
- Our Management's relatives have not been appointed to an office or place of profit.
- Our Management have no interest in any property acquired or proposed to be acquired by our Society in the preceding two years of filing this Draft Fund Raising Document. No benefit/interest will accrue to our members out of the objects of the Issue.
- Our Management does not have any financial or material interest in the Issue.

OTHER UNDERSTANDING AND CONFIRMATIONS

Our Society confirms that the permanent account number of our management will be submitted to the Stock Exchanges at the time of filing the Final Fund Raising Document.

DETAILS OF CHANGE IN THE MANAGEMENT OF OUR SOCIETY FOR THE FINANCIAL YEARS ENDED MARCH 31, 2023, MARCH 31, 2022, MARCH 31, 2021, AND TILL THE DATE OF THIS DRAFT FUND RAISING DOCUMENT:

Financial Year	Designation	Appointment	Retirement/ Resignation
For the Financial Year FY 23-24	President	Dr Sudheer B Bangalore	Dr R Balasubramaniam

MEETINGS OF OUR MANAGEMENT:

Set forth below are the details of the meeting held of our Management:

Sr. No.	Date of Meeting	Agenda of the Meeting
1.	November 13 th , 2022	<ul style="list-style-type: none"> • Prayer, Development Paradigm, Vision, Mission and Values • Welcome & Opening Remarks. • Quarterly review of activities & proposals • Tabling of the annual report for the year 2021-22 • Any Issue raised by the member with prior notice to the Secretary or the President. • Concluding Remarks.
2.	December 4 th , 2022	<ul style="list-style-type: none"> • Prayer, Development Paradigm, Vision, Mission and Values • Welcome & Opening Remarks. • Annual report of the organization's activities for the year 2021-22 • Financial Report for the year 2021-22
3.	March 12 th , 2023	<ul style="list-style-type: none"> • Prayer, Development Paradigm, Vision, Mission and Values. • Presentation of Annual Plan & Budget FY 2023-24 & Discussions. • Any Issue raised by the member with prior notice to the Secretary or the President. • Concluding Remarks.
4.	April 9 th , 2023	<ul style="list-style-type: none"> • Prayer, Development Paradigm, Vision, Mission and Values • Welcome & Opening Remarks. • Talk on "Governance for CSOs". • Budget Presentation for the year 2023-24. • Concluding Remarks.
5.	July 22 nd , 2023	<ul style="list-style-type: none"> • Prayer, Development Paradigm, Vision, Mission and Values • Welcome & Opening Remarks. • "Operational Oversights" • Question & Answers • Action taken Report regarding the issues raised in the last Governing Body. • Presenting the Annual Report of SVYM and its approval by the Governing Body. • Presenting the balance sheet of FY 22-23 and its approval by Governing Body. • Suggestions to the executive team.
6.	September 10 th , 2023	<ul style="list-style-type: none"> • Prayer, Development Paradigm, Vision, Mission and Values • Welcome & Opening Remarks. • Annual report of the organisation's activities for the year 2022-23 • Financial Report for the year 2022-23

		<ul style="list-style-type: none"> To propose an amendment to SVYM's objective in MOA to add Education, Research, Disability limitations and Rehabilitation. Proposal to amend certain Aims & Objectives of SVYM in view of Varying Demands. Presidential Remarks
7.	November 5 th , 2023	<ul style="list-style-type: none"> Prayer, Development Paradigm, Vision, Mission and Values Welcome & Opening Remarks. Half Yearly Update Construction Status: Sainik School Revisiting and updating Governing Body Hand Book

KEY MANAGERIAL STAFF OF OUR ORGANISATION

Set forth below are the details of the Key managerial staff:

Sr. No.	Key Managerial Staff	Details
1.	 <p>Mrs. Savitha S, <i>Chief Executive Officer</i></p>	<p>Smt. Savitha Sulugodu is currently the Chief Executive Officer (CEO) of SVYM. As CEO she manages the program implementation & operations of 40+ projects spread across 31 districts of Karnataka & exploring opportunities for expansion & scaling of program across the nation.</p> <p>With a decade-long journey at SVYM, she has held pivotal roles such as Chief Operating Officer, Director of Finance & Accounting, Centre Head of SVYM Bengaluru, and Member of the Strategic Core Committee.</p> <p>As a qualified Chartered Accountant, her expertise in the social sector finance system has played a crucial role in introducing transparency to accounting and monitoring systems.</p> <p>Apart from this she is also directly involved in Streamlining & setting up of financial framework & system for other national level NGOs like Dream a Dream, Public Affairs Centre.</p>

COMPLIANCE OFFICER

Shreeharsha MS

Shreeharsha M S, the Compliance Officer of our Society, holds a B. Com degree from Kuvempu University and has cleared the CA Intermediate level from the Institute of Chartered Accountants of India. Currently, he serves as the Finance Manager at SVYM, bringing a strong financial background to his role.

COMPANY SECRETARY

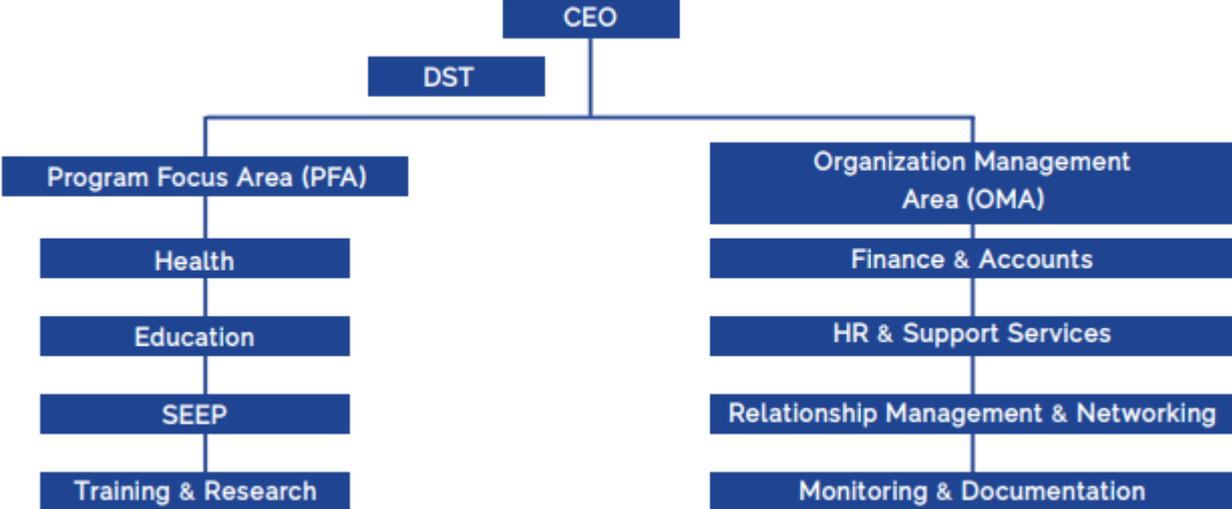
Shruthi BN

Shruthi BN, the Company Secretary of our Society, she is a qualified company secretary and also holds a B. Com degree. She has experience of over 12 years in guiding corporates to be fully compliant with respect to corporate law, securities law and FEMA.

CHANGES IN THE KEY MANAGEMENT PERSONNEL

Financial Year	Designation	Appointment	Retirement/ Resignation
For the Financial Year FY 23-24	Chief Executive Officer	Smt Savitha Sulugodu	Dr Kumar G S

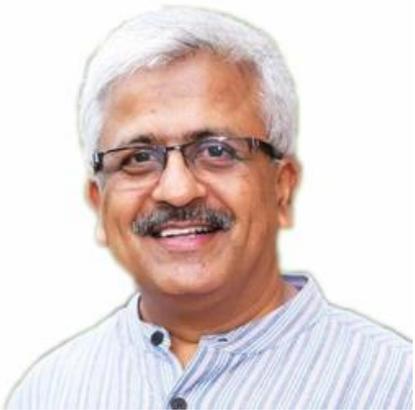
OUR STRUCTURE



OUR FOUNDER

The Founder of our Society is: Dr R Balasubramaniam

The profile of our Founder is given below:

Founder	Details
	<p>Dr. R. Balasubramaniam (Balu) is a Development Activist, Leadership Trainer, Social Innovator, Public policy Advocate and Author. At the age of 19, he founded the Swami Vivekananda Youth Movement (SVYM). He has spent more than 30 years of his life in the service of the rural and tribal poor in the forests of India. He has built this non-profit organization into India's leading development organization and the SVYM today runs more than 50 projects reaching out to nearly 2.5 million people across the state of Karnataka and has centres in the USA and UK. He is also the Founder and Chairman of Grassroots Research and Advocacy Movement, a public policy thinktank. He is the Member-HR in the Capacity Building Commission of the Government of India.</p> <p>Education Qualification – He done is MBBS and that he earned his MPhil in Hospital Administration & Health Systems Management from BITS, Pilani. He has a Master's in Public Administration from the Harvard Kennedy School, Harvard University. He is a Tata Scholar, a Mason Fellow of the Harvard Kennedy School and a Fellow at the Hauser Center for Civil Society, Harvard University.</p>
<p>He was the Head and Visiting Professor of the Vivekananda Chair, University of Mysore twice. He is currently a visiting professor at Cornell University, USA and at IIT-Delhi, India where he teaches courses on Leadership and Human Development. He coaches and mentors' senior leaders in the non-profit, corporate, government and educational sectors globally, apart from running leadership workshops for people from these sectors. He is the Chairman of the Advisory Committee set up by SEBI for setting up the Social Stock Exchange in India. He is currently the full time Member-HR in the Capacity Building Commission of the Government of India. Currently, he also serves as a Director on the Alumni Board of the Harvard Kennedy School, Harvard University, USA.</p>	
<p>He has authored seven books, both in Kannada and English. More about him, his work and books. His book 'I, the Citizen' has been widely acclaimed around the world and the global edition of the same has been re-published by the Cornell University Press.</p>	
<p>Lastly, he received many awards for his service and that are State Youth Award, Awarded by the Government of Karnataka, 1988, Distinguished Alumni Award from the University of Mysore, Vivekananda Award for Human Excellence, from the Ramakrishna Mission, India Pride Award from the Dainik Bhaskar Group for contribution to Social Development, 2011.</p>	
<p>Date of Birth: May 4, 1965</p>	
<p>Address: #1199, Viveka, 15th A Cross, Roopa Nagar, Mysuru Karnataka – 570026</p>	
<p>Permanent Account Number (PAN): AESPB0399D</p>	

OTHER UNDERSTANDING AND CONFIRMATIONS

Our Founder was not a Founder or person in control of any company which was compulsorily delisted within a period of ten years preceding the date of this Draft Fund-raising document, in accordance with Regulation 24 of the Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009, as amended, or the Regulation 34 Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021, as applicable.

COMMON PURSUITS OF OUR FOUNDER

Our Founder is not engaged in a business or other ventures similar to ours.

INTEREST OF OUR FOUNDER IN OUR SOCIETY

Our Founder do not have any interest in our Society. Our Founder has no financial or other material interest in the Issue and no benefit / interest will accrue to our Founder out of the objects of the Issue.

Further, our Founder does not intend to subscribe to this Issue.

DECLARATION

We declare and confirm that the details of the permanent account number and Aadhar card number of our Founder are being submitted along with filing of the Draft Fund Raising Document with the NSE SSE and BSE SSE on which the ZCZP Instruments are proposed to be listed.

OUR GROUP COMPANIES

As on the date of this Draft Fund Raising Document, we do not have any group companies.

RELATED PARTY TRANSACTIONS

For details of related party transactions of our Society as per the requirements under Accounting Standard 18 “Related Party Disclosures” issued by the Institute of Chartered Accountants of India and as reported in the Audited Financial Statements for the financial year ended on March 31, 2023, March 31, 2022 and March 31, 2021 please refer to “*Note 43 – Related Party Disclosure*”, “*Note 40 – Related Party Disclosure*” and “*Note 39 – Related Party Disclosure*” under “*Financial Statements*” on page 90 of the Draft Fund-Raising Document.

SECTION VI – FINANCIAL INFORMATION
FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

To,
The Members of Governing Body of
M/s. Swami Vivekananda Youth Movement

1. Opinion

We have audited the Financial Statements of **M/s. Swami Vivekananda Youth Movement**, which comprise the Balance Sheet as at 31st March, 2023, the Statement of Income & Expenditure for the year then ended, the Receipts and Payments Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March 2023;
- (b) In the case of the Statement of Income & Expenditure, of the Excess of Expenditure over Income for the year ended on that date; and
- (c) In the case of Receipts and Payment Accounts, of the cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and the results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

- In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
- Those charged with governance are responsible for overseeing the entity's financial reporting process.

4. Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis

for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **MSSV & Co.,**

Chartered Accountants

Firm Registration No.: 001987S

D R Venkatesh

Partner

Membership No.: 025087

UDIN: 23025087BGUX009572

Date: July 25, 2023

Place: Bangalore

**Swami Vivekananda Youth Movement
Balance Sheet as at March 31, 2023**

(Amount in Rs.)

	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	As at March 31, 2023	As at March 31, 2022
SOURCE OF FUNDS								
Restricted funds								
Endowment funds	2	14,28,484	3,03,75,286	49,284	90,32,691	26,17,627	4,35,03,372	3,90,70,265
Staff benefit funds	3	1,80,98,528	-	-	-	-	1,80,98,528	1,97,19,395
Earmarked funds	4	-	87,48,701	39,83,751	1,93,06,602	4,56,641	3,24,95,696	4,54,07,439
Asset funds	5	17,22,066	12,39,42,369	21,86,315	9,23,44,495	2,76,46,873	24,78,42,117	22,04,11,115
		2,12,49,078	16,30,66,356	62,19,350	12,06,83,788	3,07,21,141	34,19,39,713	32,46,08,214
Designated funds								
Endowment funds	6	20,08,082	-	-	-	-	20,08,082	26,26,823
Earmarked funds	7	-	17,54,624	15,80,754	66,24,246	-	99,59,624	99,59,624
Asset replacement fund	8	-	18,93,200	1,82,556	1,48,49,834	23,23,194	1,92,48,784	1,87,56,470
General operating fund	9	44,91,985	7,67,797	3,90,117	2,53,31,824	18,277	3,10,00,000	3,10,00,000
Revolving fund	10	10,00,000	11,41,338	-	-	-	21,41,338	21,41,338
Staff support fund	11	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000	
		80,00,067	60,56,959	26,53,427	4,73,05,904	25,41,471	6,65,57,828	6,44,84,255
Unrestricted Funds								
General fund	12	21,76,693	1,73,10,152	20,54,940	1,29,58,081	22,59,127	3,67,58,993	2,74,77,182
TOTAL FUNDS		3,14,25,838	18,64,33,467	1,09,27,718	18,09,47,773	3,55,21,739	44,52,56,534	41,65,69,651
APPLICATION OF FUNDS								
Property, plant and equipment								
Tangible assets	13A	9,04,794	11,37,32,105	21,86,315	9,35,80,038	2,76,46,871	23,80,50,122	19,09,52,604
Intangible assets	13B	8,17,272	1	-	2,36,350	2	10,53,625	16,54,864
Capital work in progress	13C	-	2,32,37,325	-	3,10,088	-	2,35,47,812	4,59,77,090
Investments								
Long term investments		2,68,37,420	4,78,92,977	43,86,831	4,67,66,189	29,19,399	12,88,02,817	12,07,23,679
Current Investments	14	2,11,713	3,54,943	17,68,310	76,16,830	41,01,165	1,40,52,961	1,91,00,307
Deposits	15		2,14,096	4,800	9,19,533	96,850	12,35,279	11,05,373
Current assets	16	2,02,96,588	2,86,99,167	44,12,967	3,79,57,521	8,53,952	9,22,20,195	8,27,54,639
TOTAL ASSETS		4,90,67,787	21,41,31,013	1,27,59,224	18,73,86,549	3,56,18,239	49,89,62,812	46,22,68,556
Liabilities								
Long term liabilities	17	-	98,59,703	-	12,73,705	-	1,11,33,408	1,47,47,742
Other long term liabilities	18	32,54,428	18,39,043	5,000	10,602	15,000	51,24,073	37,68,263
Current liabilities								
Short term borrowings	19	1,14,25,891	69,67,759	10,00,000	33,08,277	-	2,27,01,927	1,32,60,686
Other current liabilities	20	29,61,630	90,31,042	8,26,506	18,46,192	81,500	1,47,46,870	1,39,22,214
TOTAL LIABILITIES		1,76,41,949	2,76,97,547	18,31,506	64,38,776	96,500	5,37,06,278	4,56,98,905
NET ASSETS		3,14,25,838	18,64,33,467	1,09,27,718	18,09,47,773	3,55,21,739	44,52,56,534	41,65,69,651

Significant accounting policies, notes referred to above form an integral part of balance sheet
This is the balance sheet referred to in our report of even date

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 25087**

**Sd/-
Mr. Shreeharsha M S
Finance Manager**

**Sd/-
Ms. Savitha S
Chief Executive Officer**

**Place: Bengaluru
Date: July 25, 2023**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Pushpalatha
Secretary**

**Sd/-
Dr. Sudheer B Bangalore
President**

Swami Vivekananda Youth Movement
Statement of Income and Expenditure for the Year ended March 31, 2023

(Amount in Rs.)

	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2023	For the year ended March 31, 2022
INCOME								
Unrestricted								
Contribution	21	28,59,756	39,27,905	7,47,887	73,06,854	5,378	1,48,47,780	2,21,08,153
Income from activities - community contribution		16,43,168	3,02,73,211	86,45,336	4,76,71,582	1,15,38,961	9,97,72,258	8,07,97,978
Income from activities - support services		1,10,168	1,51,74,984	26,39,655	3,60,07,062	1,86,24,085	7,25,55,954	4,81,57,986
Interest income		35,98,905	13,14,015	2,06,286	19,05,670	1,24,792	71,49,668	70,40,231
Amount no longer payable Interest		72	56,602	-	25	-	56,699	8,46,321
Interest on IT refund		1,12,859	-	-	-	-	1,12,859	26,643
Designated								
Interest income on endowments	6	1,70,981	-	-	-	-	1,70,981	1,12,358
Earmarked funds		-	-	-	-	-	-	-
Restricted								
Earmarked funds	22	1,55,48,617	13,24,42,777	2,80,76,403	10,77,86,621		28,38,54,417	22,63,47,868
Interest income on endowments	2	71,425	14,56,281	2,464	4,51,497	1,30,799	21,12,466	19,41,591
TOTAL		2,41,15,950	18,46,45,774	4,03,18,031	20,11,29,311	3,04,24,015	48,06,33,082	38,73,79,129
EXPENDITURE								
Development support	23	2,68,70,127	-	-	-	-	2,68,70,127	2,24,24,677
Institution based services	24	-	5,21,62,202	-	7,28,84,533	86,69,336	13,37,16,071	13,23,45,845
Community based services	25	-	10,06,67,734	3,57,11,278	9,81,92,517	-	23,45,71,528	15,59,02,933
Support services	26	-	1,46,45,745	38,91,353	3,59,86,601	85,54,350	6,30,78,049	4,54,82,513
Provision for doubtful receivable & amount no longer receivable	27	11,369	10,30,233	-	7,51,300	7,10,364	25,03,266	23,19,998
Depreciation	28	8,28,918	80,63,549	3,18,147	98,22,628	16,61,668	2,06,94,910	1,82,28,264
TOTAL		2,77,10,414	17,65,69,463	3,99,20,778	21,76,37,579	1,95,95,718	48,14,33,952	37,67,04,230
Net movement in funds	29	(35,94,464)	80,76,311	3,97,254	(1,65,08,268)	1,08,28,297	(8,00,870)	1,06,74,899

Significant accounting policies, notes referred to above form an integral part of balance sheet
This is the balance sheet referred to in our report of even date

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 25087**

**Sd/-
Mr. Shreeharsha M S
Finance Manager**

**Sd/-
Ms. Savitha S
Chief Executive Officer**

**Place: Bengaluru
Date: July 25, 2023**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Pushpalatha
Secretary**

**Sd/-
Dr. Sudheer B Bangalore
President**

Swami Vivekananda Youth Movement
Receipts and Payments Account for the year ended March 31, 2023

(Amount in Rs.)

	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2023	For the year ended March 31, 2022
INCOME								
Opening balance	16E							
Cash on hand		-	-	-	-	-	2,39,570	3,40,205
Cash at scheduled banks Cheques on hand		-	-	-	-	-	3,74,48,154	3,42,75,702
Cash on hand		-	-	-	-	-	3,82,946	42,113
							3,80,70,670	3,46,58,020
Add: Receipts								
Donations & grants	30	1,82,89,632	15,82,91,403	3,09,74,256	10,75,63,702	6,81,718	31,58,00,712	28,26,83,782
Receipts from activities Other receipts	31	19,03,848	4,47,30,559	1,12,07,419	8,34,55,878	3,05,00,529	17,17,98,233	13,38,65,292
Other Receipts	32	15,86,812	(1,97,207)	-	11,96,763	-	25,86,368	11,03,189
Interest on fixed deposit & Others		47,07,067	25,07,604	1,83,270	21,96,416	2,40,429	98,34,786	91,20,646
TOTAL		2,64,87,359	20,53,32,359	4,23,64,945	19,44,12,759	3,14,22,676	50,00,20,099	42,67,72,909
Less: Payments								
Secured loan - net of repayment	33	(91,90,906)	28,97,818	-	4,66,181	-	(58,26,907)	7,66,286
Purchase of fixed assets & capital payments	34	7,50,157	3,44,66,591	9,84,053	80,34,653	83,898	4,43,19,352	7,33,61,366
Loans & advances and deposit	35	4,60,000	(47,174)	54,800	(5,000)	90,010	5,52,636	3,84,550
Expenses for the year and other utilities	36	2,98,43,818	16,81,52,701	3,91,24,213	20,47,28,919	1,72,08,773	45,90,58,423	36,20,23,866
		2,18,63,069	20,54,69,936	4,01,63,066	21,32,24,753	1,73,82,681	49,81,03,504	43,65,36,067
Investments in deposits/ Other investments - net		1,15,401	(6,08,091)	21,86,892	(27,48,380)	32,81,152	22,26,975	(1,31,75,808)
Closing balance		-	-	-	-	-	3,77,60,290	3,80,70,670
Represented by								
16E								
Cash on hand		-	-	-	-	-	2,07,404	2,39,570
Cash at scheduled banks Cheques on hand		-	-	-	-	-	3,74,15,886	3,74,48,154
Cash on hand		-	-	-	-	-	1,37,000	3,82,946
TOTAL		-	-	-	-	-	3,77,60,290	3,80,70,670

Significant accounting policies, notes referred to above form an integral part of balance sheet
This is the balance sheet referred to in our report of even date

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 25087**

**Sd/-
Mr. Shreeharsha M S
Finance Manager**

**Sd/-
Ms. Savitha S
Chief Executive Officer**

**Place: Bengaluru
Date: July 25, 2023**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Pushpalatha
Secretary**

**Sd/-
Dr. Sudheer B Bangalore
President**

1 SIGNIFICANT ACCOUNTING POLICIES

1.1 PROGRAM HEADS

The accounts are managed and presented under the following heads: DST, Education, SEEP, Health and Training & Research.

1.1.1 DST - Development Support Team

Goal is to initiate, support, guide & synergize entire Organizational efforts towards achieving strategic goals & objectives. Key result areas are program & projects management, fund mobilization, fund management, financial accounting, donor & public relations management and meeting statutory obligations.

1.1.2 Education

Goal is by 2025, adopting contextually relevant technology, realize lifelong learners* and education development index of 0.9, in select districts of India, working sustainably in collaboration with all stakeholders. These services are provided through

- a) **Institution Based:** Semi-residential formal school for Tribal children and a Teacher Training Center at Hosahalli and a non-residential formal school and college for rural children at Saragur.
- b) **Community Based: Network of grass root level workers handling the School Education Program, Scholar Program.**

1.1.3 SEEP — Social Economic Empowerment Program

Goal is Empower marginalized and vulnerable communities with special focus on women and youth, achieving 100% APL status by 2025 in select districts of India in collaboration with all stakeholders. Key result areas are Rehabilitation of displaced tribal 's in H.D.Kote, community empowerment, rural housing, sanitation and strengthening CBO's & youth groups and facilitating livelihood opportunities through rural livelihood center.

1.1.4 Health

Goal is to achieve by 2025, India's SDG indicators of health, in SVYM's expanding geography, assuring equitable & Cost effective health & wellness with special focus on specially abled, geographically &/or socio-economically challenged people, working sustainably in collaboration with all stakeholders. Presently, key result areas are Tribal & Rural health, HIV/AIDS care & control, Reproductive & Child Health, Hygiene & Sanitation & Blindness control. These services are provide through

- a) **Institution Based:** 100 bed hospital offering multi-specialty secondary care at Saragur.
- b) **Community Based:** Mobile clinics, Health camps, network of grass root level workers handling projects in key result areas including primary care, water-sanitation, hygiene, environmental programs, Reproductive & Child Health and Community based rehabilitation.

1.1.5 Training & Research

Goal is to assimilate & disseminate development sector knowledge, creating development professionals per 10,000 by 2025 in selected districts of 10 states in India in collaboration with all stake holders. Key Result Areas are influencing public policy, Training & Capacity building of people in the Government, NGO and Corporate sector, innovative programmatic models and to synergize the efforts of Government, NGOs & the Corporates in the social sector. Training & Research services are provided through two institutions -

- a) **Institution Bases:** Vivekananda Institute for Leadership Development (V-LEAD), Vivekananda Institute of Indian Studies (VIIS).

1.1.6 SUPPORT SERVICES

Support Services are a set of auxiliary services provided at the campuses of the Organization. These services include maintenance of fixed assets, facility management, transport, central material store, agricultural, office services & canteen.

1.2 BASIS OF PRESENTATION

Organization presents its accounts in accordance with the Fund Based Accounting System. All the figures reported in Financial Statements are in Indian Rupee. 'Generally Accepted Accounting Principles (GAAP)' applicable in India are followed. Accounts have been prepared on going concern basis under historical cost convention. Organization follows accrual system of accounting unless stated otherwise. The preparation of financial statements requires Organization to make estimates and assumptions that affect the figures reported in Balance Sheet and Income & Expenditure Account. The actual results could differ from these estimates.

1.3 PRINCIPLES OF CONSOLIDATION

The consolidated financial statements of the Organization include accounts of foreign contribution and contributions under Section 80G of Income Tax Act, 1961.

1.4 FUND ACCOUNTING

Organization has followed the principle of having separate funds for each of the Program Focus Areas. Funds available under each Program Focus Area are classified into three categories pursuant to donor-imposed restrictions, Organizational policies & applicable law — Restricted Funds, Designated Funds & Unrestricted Fund.

1.4.1 Restricted Funds

Restricted funds are funds whose use has been limited by donors or applicable law to a specific time period and/or for a specific purpose. As & when the restrictions are satisfied, funds to that extent are transferred to Income & Expenditure Account in case of revenue expenditure and Asset Fund in case of capital expenditure.

- a) Endowment Funds are non-expendable funds subject to stipulation that the principal is maintained and invested in perpetuity and earnings on investment are to be used for specified purposes. Governing Body of the Organization recommends the interest rate that needs to be allocated to Endowment at the end of each financial year taking into consideration average earning on investment and other administrative expenses. Any unutilized earning at the end of the year is added back to the endowment principal.
- b) Staff Benefit Funds are funds set aside as per applicable law and Organization's policy, to provide for retirement benefits and other welfare measures to the employees of the Organization.
 - i) Defined Contribution Plans: - Provident Fund Organization has defined contribution plans for post-employment benefits in the form of Provident Fund for all the employees which is administered by Regional Provident Fund Commissioner. Contribution to Provident Fund is charged to Income and Expenditure account. Organization has no obligation (both formal and informal) over and above the contribution made to the fund.
 - ii) Defined Benefit Plan: - Gratuity Fund, The Organization provides for gratuity, a defined benefit plan covering all eligible employees. The plan provides lump sum payment to eligible employees at retirement or termination of employment based on the salary of respective employee and years of employment with the Organization. The Organization invests the Gratuity Fund contribution in approved Bonds and term deposits. The amount of contribution is determined based upon actuarial valuation at the balance sheet date, carried out by an independent actuary. This contribution is charged off to the Income and Expenditure account. Projected Unit Credit Method is used for valuation of gratuity for actuarial valuation
 - iii) Leave Encashment fund represents the accrued liability provided in accordance with the Organization's policy.
- c) Earmarked Funds are expendable funds, uses of which are specified by the donors or applicable law.
- d) Asset Fund - (Created out of Specified Contribution and Loan Funds) Asset Funds represent non-expendable funds invested in fixed assets (Net Block) for use by Organization's activities and it is not available for any other purpose. Funds utilized for capital expenditure are transferred from their sources (source may be of specified contribution, general contribution) to Asset fund at the time of capitalization. In case of assets financed by loan funds an amount equal to the actual loan repaid during the year is transferred to the Asset fund. Annually, the amount equal to the reduction in gross block of fixed assets on account of depreciation is transferred from Asset fund to Income and expenditure account.

1.4.2 Designated Funds

These are unrestricted funds set aside by the Governing Body for specific purposes and to meet future needs of the present commitments.

- a) Endowment Funds are non-expendable funds subject to stipulation that the principal is maintained and invested in perpetuity and earnings on investment are to be used for specified purposes. Governing Body of the Organization recommends the interest rate that needs to be allocated to Endowment at the end of each financial year taking into consideration average earning on investment and other administrative expenses. Any unutilized earning at the end of the year is added back to the endowment principal.
- b) Earmarked Funds are expendable funds as per the purpose specified by the Governing body.
- c) Asset Replacement Fund is an expendable fund used for the major repairs & replacement of the fixed assets. When an asset is sold, retired or transferred, the equivalent amount is transferred from Asset fund to this fund. The rent collected from the facilities owned by the Organization is credited to this fund.
- d) General Operating Fund is used to meet the working capital needs of the Organization. This fund is also used to meet the expenses incurred during the time gap between commencement of an externally funded project and actual receipt of funds; on reimbursable basis.
- e) Revolving Fund it is a revolving fund which is used to meet seed money/ initial deposit / working capital for entrepreneurial initiatives identified through structured selection process as detailed in the fund guidelines.
- f) Staff support fund - Organization has set aside Staff Support Fund for the welfare of the employees including but not restricted to Health Insurance & other staff benefits

1.4.3 Unrestricted Fund

a) General Fund: These are unconditional expendable funds available for use at the discretion of Governing Body for furtherance of Organization's objectives. These funds are neither restricted by donor nor designated for specific purpose by the Governing Body. All unrestricted unutilized donations are credited to General Fund. Surplus or deficit arising out of the operations in each of the Program Focus Areas is adjusted against their respective general fund. It is assumed that at times fluctuations will occur in projected income and expenditure; which cannot be fully anticipated during the planning process. In the light of such circumstances, it is the policy of the Organization to maintain a prudent level of General Fund to provide stability and flexibility.

1.5 ACCOUNTING OF INCOME AND EXPENDITURE

1.5.1 Revenue Recognition

- All the incomes are recognized when Organization is legally entitled to collect it and amount can be quantified with reasonable accuracy, on an accrual basis.
- Interest on deployment of funds is recognized using the time proportion method, based on the underlying interest rates.
- Revenue from training is recognized on rendering of service or completion of training.
- Membership fees from members are accounted on actual receipt basis. Life membership fee is treated as a designated endowment fund.

1.5.2 General Contribution includes unspecified donations received in cash or kind.

1.5.3 Earmarked Funds received towards recurrent expenditure are credited to specific income accounts to the extent restrictions are satisfied.

1.5.4 Income from activities includes user charges, training & consultancy fees for the services rendered.

1.5.5 Net Movement in Funds represents the surplus/deficit arising from operations under each of the Program Focus Area during the year and is adjusted against the respective fund balances.

1.6 FIXED ASSETS

Fixed Assets are shown at cost and donations in kind are capitalized at nominal value. Maintenance, repairs and investment in minor asset are charged off to Statement of Income & Expenditure. That expenditure which will materially increase the value of the asset or extend its useful life is capitalized. The assets which have fulfilled their useful life are retired at the book value and is charged to Statement of Income & Expenditure. Amounts realized on sale of assets to the extent of net book value are credited to the asset account. Profit or loss resultant to the sale is charged to the Statement of Income and Expenditure.

1.7 DEPRECIATION

Depreciation on Fixed Assets has been charged on Straight Line Method at the following rates:

SL No	Asset	Dep. Rate (in %)
1.	Building	
	All type of building	3.33
	Asphalted roads	20
	Bore wells	20
2.	Furniture & fixtures	
	All type of furniture	14.29
3.	Equipment	
	Medical Lab equipment General equipment	10
	Renewal energy devices	12.5
	Medical Lab equipment General equipment	20
4.	Computer	
	Server and Network	16.67
	End-user-systems	33.33
5.	Vehicle	
	All types of motor Car, Bus & Jeep	20
	All kinds of two wheelers	10

1.8 INVENTORY

Medicines, reagents, groceries, stationeries & consumables have been valued at cost or net realizable value whichever is lower. The cost is determined based on the First —in-First-out (FIFO) method of valuation.

1.9 FOREIGN EXCHANGE TRANSACTIONS

Transactions denominated in foreign currency are converted to Indian rupees and recorded as per the exchange rates prevalent on the date of transaction.

1.10 INVESTMENTS

Investments are made in accordance with provisions under Section 11 of Income tax Act,1961, Investments of all the funds are pooled together. Each participating fund enters & withdraws from the pool based on fund movement. Investments are stated at cost with accrued interest.

1.11 BORROWING COST

Borrowing cost that is specifically attributable to the acquisition, construction or production of qualifying assets is capitalized as part of the cost of such asset. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. Other borrowing costs are recognized as an expense in the period in which they are.

1.12 ACCOUNTING OF LEASE

Leases where the lessor effectively retains substantially all the risks and benefits of the ownership over the lease term are classified as operating lease. Operating lease payments are recognized as expenses in the statement of Income and Expenditure.

1.13 TAXATION

Organization is registered under Section 12AB of Income Tax Act and as such is exempt from taxation of its income and gains.

2. ENDOWMENT FUNDS – RESTRICTED

	Opening Balance	During The Year				Closing Balance
		Contribution	Interest	Total	Expended	
Development support	14,28,484	-	71,425	14,99,909	71,425	14,28,484
Sub Total - I	14,28,484	-	71,425	14,99,909	71,425	14,28,484
Education						
For 'annadhanam'	12,000	-	600	12,600	600	12,000
For 'prizes & scholarship'	1,90,83,476	39,78,466	10,92,603	2,41,54,545	10,92,603	2,3051,942
For 'other' educational activities'	70,48,344	2,53,000	3,63,077	76,64,421	3,63,077	73,01,344
Sub Total - II	2,61,43,820	42,31,466	14,56,281	3,18,31,567	14,56,281	3,03,75,286
Social economic empowerment program						
For 'SEEP Activities'	49,284	-	2,464	51,748	2,464	49,284
Sub Total - III	49,284	-	2,464	51,748	2,464	49,284
Health						
For water, sanitation, hygiene & environment for 'VMH fund'	1,08,000	-	5,400	1,13,400	5,400	1,08,000
For 'prizes & scholarship'	5,30,500	-	26,525	5,57,025	26,525	5,30,500
For 'poor patient & palliative care'	28,298	-	1,415	29,713	1,415	28,298
For water, sanitation, hygiene & environment for 'VMH fund'	81,65,893	2,00,000	4,18,157	87,84,050	4,18,157	83,65,893
Sub Total - IV	88,32,691	2,00,000	4,51,497	94,84,188	4,51,497	90,32,691
Training & research	1,73,10,152					
For 'prizes & scholarship'	26,15,986	-	1,30,799	27,46,785	1,29,158	26,17,627
Sub Total - V	26,15,986	-	1,30,799	27,46,785	1,29,158	26,17,627
Total (I+II+III+IV+V)	3,90,70,265	44,31,466	21,12,466	4,56,14,197	21,10,825	4,35,03,372

Note 2A: Total endowment of Rs. 4,35,03,372/- includes 87 number of endowments from individuals (Previous year Rs. 3,90,70,265/- includes 85 number of endowments received from individuals). The above endowments ranging from Rs.5,000/- to Rs.1,65,98,315/- depending on the purpose specified by the donor.

Note 2B: During the year governing body has allocated interest of Rs.5% p.a. after considering related expenditure in maintaining the endowment fund.

3. STAFF BENEFIT FUND

	Opening Balance	During The Year			Closing Balance
		Contribution	Total	Expended	
Gratuity fund	1,78,44,039	28,02,032	2,06,46,071	44,20,093	1,62,25,978
Leave encashment fund	17,16,857	3,17,422	20,34,279	2,78,738	17,55,541
Staff recreation fund	1,58,499	3,600	1,62,099	45,090	1,17,009
Total	1,97,19,395	31,23,054	2,28,42,449	47,43,921	1,80,98,528

4. EARMARKED FUNDS

A. Based on sources

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable/returned	Closing Balance
Educational activity							
Government body	3,51,243	3,65,259	82,67,160	89,83,662	86,30,698	79,824	2,73,140
Trusts & foundations	32,93,539	1,28,88,876	-	1,61,82,415	1,40,75,859	-	21,06,556
Corporates	84,75,901	12,66,55,293	81,31,559	14,32,62,753	13,71,93,747	-	60,69,006
Individuals	12,91,119	3,60,000	-	16,51,119	13,51,119	-	3,00,000
Total education - I	1,34,11,802	14,02,69,428	1,63,98,719	17,00,79,949	16,12,51,423	79,824	87,48,701
Social economic empowerment program							
Trusts & foundation	1,70,062	-	-	1,70,062	1,22,742	-	47,320
Corporates	28,86,370	3,27,03,159	-	3,55,89,529	3,16,53,098	-	39,36,431
Total SEEP - II	30,56,432	3,27,03,159	-	3,57,59,591	3,17,75,840	-	39,83,751
Health							
Government body	1,32,178	24,95,688	1,26,96,785	1,53,24,651	1,52,45,668	76,666	2,317
Trusts & foundations	1,63,71,291	5,88,38,786	-	7,52,10,077	6,06,16,697	-	1,45,93,380
Corporates	1,22,02,413	2,64,44,599	16,10,716	4,02,57,728	3,57,40,947	-	45,16,781
UN agencies	-	68,32,600	3,27,000	71,59,600	71,59,600	-	-
Individuals	1,69,125	81,19,133	4,26,007	87,14,265	85,20,140	-	1,94,125
Total Health - III	2,88,75,006	10,27,30,806	1,50,60,508	14,66,66,320	12,72,83,052	76,666	1,93,06,602
Training & research							
Government body	-	7,10,127	-	7,10,127	7,10,127	-	-
Trusts & foundations	-	11,88,962	-	11,88,962	7,96,520	-	3,92,442
Individuals	64,199	-	-	64,199	-	-	64,199
Total Training & Research - IV	64,199	18,99,089	-	19,63,288	15,06,647	-	4,56,641
Total (I+II+III+IV)	4,54,07,439	27,76,02,482	3,14,59,227	35,44,69,148	32,18,16,961	1,56,490	3,24,95,696

Note 4A: Refer note 44 to this financial statements

B. Based on programs

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable/returned	Closing Balance
Educational activity							
Government body							
Viveka tribal center for learning	2,71,419	3,15,259	82,67,160	88,53,838	85,80,698	-	2,73,140
Student education & teacher	79,824	50,000	-	1,29,824	50,000	79,824	

empowerment							
	3,51,243	3,65,259	82,67,160	89,83,662	86,30,698	79,824	2,73,140
Trusts & foundations							
Viveka tribal center for learning	13,49,726	20,31,683	-	33,81,409	30,56,808	-	3,24,601
Vivekananda teachers training and research center	11,48,202	11,09,000	-	22,57,202	4,75,247	-	17,81,955
Student education & teacher empowerment	7,95,611	97,48,193	-	1,05,43,804	1,05,43,804	-	-
	32,93,539	1,28,88,876		1,61,82,415	1,40,75,859		21,06,556
Corporates							
Viveka tribal center for learning	15,13,372	1,79,41,478	6,83,579	2,01,38,429	1,95,11,269	-	6,27,160
Vivekananda teachers training and research center	6,96,149	-	-	6,96,149	-	-	6,96,149
Student education & teacher empowerment	62,66,380	10,87,13,815	74,47,980	12,24,28,175	11,76,82,478	-	47,45,697
	84,75,901	12,66,55,293	81,31,559	14,32,62,753	13,71,93,747	-	60,69,006
Individuals							
Viveka tribal center for learning	12,91,119	3,60,000	-	16,51,119	13,51,119	-	3,00,000
Student education & teacher empowerment	-	-	-	-	-	-	-
	12,91,119	3,60,000	-	16,51,119	13,51,119	-	3,00,000
Total Education - I	1,34,11,802	14,02,69,428	1,63,98,719	17,00,79,949	16,12,51,423	79,824	87,48,701

II. Social economic empowerment programs							
Trusts & foundations							
Pandemic & disaster relief	1,70,062	-	-	1,70,062	1,22,742	-	47,320
	1,70,062	-	-	1,70,062	1,22,742	-	47,320
Corporates							
Tribal, women & youth socio economic empowerment program	24,32,268	3,27,03,159	-	3,51,35,427	3,16,53,098	-	34,82,329
Disaster relief	4,54,102	-	-	4,54,102	-	-	4,54,102
	28,86,370	3,27,03,159	-	3,55,89,529	3,16,53,098	-	39,36,431
Total SEEP- II	30,56,432	3,27,03,159	4,54,102	3,57,59,591	3,17,75,840	-	39,83,751
III. Health							
Government body							
Vivekananda memorial hospital	-	-	32,13,040	32,13,040	32,13,040	-	-
Academic & medical research	-	-	78,20,145	78,20,145	78,20,145	-	-
Medical care & rehabilitation	1,750	7,16,000	14,97,600	22,15,350	22,13,600	-	1,750
HIV/AIDS - care & control	1,30,428	17,79,688	1,66,000	20,76,116	19,98,883	76,666	567
	1,32,178	24,95,688	1,26,96,785	1,53,24,651	1,52,45,668	76,666	2,317
Trusts & foundations							

Vivekananda memorial hospital	77,34,833	-	-	77,34,833	27,92,188	-	49,42,645
HIV/AIDS & TB - care & control	3,83,146	2,50,73,652	-	2,54,56,798	2,42,06,167	-	12,50,631
Slum development program	-	18,76,659	-	18,76,659	2,77,978	-	15,98,681
Care & rehabilitation	8,55,954	-	-	8,55,954	2,40,000	-	6,15,954
Medical care & rehabilitation	50,00,000	2,27,00,037	-	2,77,00,037	2,17,91,421	-	59,08,616
Water, sanitation, hygiene & environment	23,97,358	91,88,438	-	1,15,85,796	1,13,08,943	-	2,76,853
	1,63,71,291	5,88,38,786	-	7,52,10,077	6,06,16,697	-	1,45,93,380
Corporates							
Vivekananda memorial hospital	44,17,221	86,15,501	-	1,30,32,722	1,25,72,253	-	4,60,469
Medical care & rehabilitation	68,89,926	1,66,23,964	6,45,000	2,41,58,890	2,01,02,578	-	40,56,312
Care & rehabilitation	8,95,266	-	-	8,95,266	8,95,266	-	-
Water, sanitation, hygiene & environment	-	12,05,134	9,65,716	21,70,850	21,70,850	-	-
	1,22,02,413	2,64,44,599	16,10,716	4,02,57,728	3,57,40,947		45,16,781

World bodies							
Water, sanitation, hygiene & environment	-	68,32,600	3,27,000	71,59,600	71,59,600		
		68,32,600	3,27,000	71,59,600	71,59,600		
Individuals							
Academic & research	96,540			96,540		-	96,540
Medical care & rehabilitation - CCST	72,585	81,19,133	4,26,007	86,17,725	85,20,140	-	97,585
	1,69,125	81,19,133	4,26,007	87,14,265	85,20,140	-	1,94,125
Total Health - III	2,88,75,006	10,27,30,806	1,50,60,508	14,66,66,320	12,72,83,052	76,666	1,93,06,602
IV. Training & research							
Government body							
Capacity building	-	7,10,127	-	7,10,127	7,10,127	-	-
	-	7,10,127	-	7,10,127	7,10,127	-	-
Trusts & foundations							
Capacity building	-	11,88,962	-	11,88,962	7,96,520	-	3,92,442
Individuals							
Academic & research	64,199	-	-	64,199	-	-	64,199
Total training & research - IV	64,199	18,99,089	-	19,63,288	15,06,647	-	4,56,641
Total (I+ II + III + IV)	4,54,07,439	27,76,02,482	3,14,59,227	35,44,69,148	32,18,16,961	1,56,490	3,24,95,696

5. ASSET FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	18,00,827	9,42,04,550	15,20,409	9,36,60,687	2,92,24,643	22,04,11,115
ADD: Additions during the year	7,50,157	3,49,03,549	9,84,053	80,40,255	83,898	4,47,61,912
Less: Transfer from general fund -	-	28,97,818	-	4,66,181	-	33,63,999

repayment of loan						
ADD/(LESS): Transfer from / (to) statement of income & expenditure	(8,28,918)	(80,63,549)	(3,18,147)	(98,22,628)	(16,61,668)	(2,06,94,910)
Closing Balance	17,22,066	12,39,42,369	21,86,315	9,23,44,495	2,76,46,873	24,78,42,116

6. ENDOWMENT FUNDS- DESIGNATED

	Opening Balance	During The Year				Closing Balance
		Contribution	Interest	Total	Expended	
Development support						
Staff fund	23,04,323	15,76,259	1,54,731	40,35,313	23,54,731	16,80,582
Life membership fee fund	3,22,500	5,000	16,250	3,43,750	16,250	3,27,500
Total	26,26,823	15,81,259	1,70,981	43,79,063	23,70,981	20,08,082

7. EARMARKED FUNDS – DESIGNATED

	Opening Balance	Transferred from Corpus	Total	Expended during the year	Balance
I. Education					
Tribal education fund	17,54,624	-	17,54,624	-	17,54,624
Total education - I	17,54,624	-	17,54,624	-	17,54,624
II. SEEP					
SEEP fund	7,84,974	-	7,84,974	-	7,84,974
Flood relief fund	5,45,461	-	5,45,461	-	5,45,461
Tribal development fund - SEEP	2,50,319	-	2,50,319	-	2,50,319
Total SEEP - II	15,80,754	-	15,80,754	-	15,80,754
III. Health					
Paramedical scholarship & research fund	94,587	-	94,587	-	94,587
Medical speciality fund - OBG	3,44,419	-	3,44,419	-	3,44,419
Medical speciality fund - ortho	22,500	-	22,500	-	22,500
Poor patient fund	10,78,816	-	10,78,816	-	10,78,816
Tribal mobile health unit fund	14,04,561	-	14,04,561	-	14,04,561
Community development fund - health	36,79,363	-	36,79,363	-	36,79,363
Total health - III	66,24,246	-	66,24,246	-	66,24,246
Total (I+ II + III)	99,59,624	-	99,59,624	-	99,59,624

8. ASSET REPLACEMENT FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	-	21,02,121	1,37,768	1,42,52,321	22,64,260	1,87,56,470
ADD: Sale of asset	-	-	-	-		
ADD/ (LESS): Transfer from/ (to) statement of income & expenditure	-	(2,08,921)	-	21,385		(1,87,536)

(LESS): Utilised during the year	-	-	44,788	5,76,128	58,934	6,79,850
Closing balance	-	18,93,200	1,82,556	1,48,49,834	23,23,194	1,92,48,784

9. GENERAL OPERATING FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening balance	44,91,985	7,67,797	3,90,117	2,53,31,824	18,277	3,10,00,000
ADD: Amount transferred from general fund	-	-	-	-	-	-
ADD/ (LESS): Fund movement	-	-	-	-	-	-
Closing balance	44,91,985	7,67,797	3,90,117	2,53,31,824	18,277	3,10,00,000

10. REVOLVING FUND

Statement of	Development Support	Education	SEEP	Health	Training & Research	Total
ADD/ (LESS): Transfer from I (to) statement of income & expenditure	10,00,000	11,41,338	-	-	-	21,41,338
Add: Addition during the year		-	-	-	-	-
Less: Utilized during the year		-	-	-	-	-
Closing balance	10,00,000	11,41,338	-	-	-	21,41,338

11. STAFF SUPPORT FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance						
ADD/ (LESS): Transfer from I (to) statement of income & expenditure	-	-	-	-	-	-
Add: Addition during the year	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000
Less: Utilized during the year		-	-	-	-	-
Closing balance	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000

12. GENERAL FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	14,72,790	76,50,099	32,30,906	1,18,38,739	32,84,647	2,74,77,182
ADD/ (LESS): Transfer from/(to) statement of income & expenditure	(27,65,546)	1,63,48,781	6,70,613	(72,83,153)	1,24,74,480	1,94,45,175
ADD/(LESS): Transfer of general fund	42,19,605	14,18,637	(15,85,173)	94,46,931	(1,35,00,000)	-
LESS: Capital payments	7,50,156	52,09,547	2,61,406	5,78,256	-	67,99,365
LESS: Repayment of loan	-	28,97,818	-	4,66,181	-	33,63,999

Closing balance	21,76,693	1,73,10,152	20,54,940	1,29,58,081	22,59,127	3,67,58,993
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13. PROPERTY, PLANT AND EQUIPMENT

A. Based on Asset

	Land	Building	Vehicles	Plant&	Computers	Furniture & Fittings	Total
Gross Carrying amount as at 31 st March 2021	52,33,866	15,90,10,690	1,58,17,504	5,07,53,415	96,50,152	97,88,049	25,02,53,676
Additions	-	85,07,831	36,16,465	2,12,92,418	9,78,306	39,65,650	3,83,60,670
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 st March 2022	52,33,866	16,75,18,521	1,94,33,969	7,20,45,833	1,06,28,458	1,37,53,699	28,88,14,346
Additions	-	4,80,02,903	30,97,969	1,30,90,014	20,36,018	9,57,842	6,71,84,746
Deletions/ transfer	-	-	-	-	-	-	-
As at 31 st March 2023	52,33,866	21,55,21,425	2,25,31,938	8,51,35,847	1,26,64,475	1,47,11,541	35,57,99,091
Accumulated Depreciation	-	-	-	-	-	-	-
Upto 31 st March 2021	-	3,54,51,720	96,37,333	2,09,08,112	81,34,876	59,15,366	8,00,47,408
Depreciation charged during the year	-	63,17,257	18,11,967	72,16,367	11,66,866	11,01,878	1,76,14,335
Deletions/ Transfer	-	-	-	-	-	-	-
Upto 31 st March 2022	-	4,17,68,977	1,14,49,300	2,81,24,479	93,01,742	70,17,244	9,76,61,743
Depreciation charged during the year	-	67,07,431	20,43,524	89,24,327	9,15,455	14,96,490	2,00,87,227
Deletions/ Transfer	-	-	-	-	-	-	-
Upto 31 st March 2023	-	4,84,76,408	1,34,92,824	3,70,48,806	1,02,17,197	85,13,734	11,77,48,969
Net Carrying amount	-	-	-	-	-	-	-
Balance as at 31 st March 2022	52,33,866	12,57,49,544	79,84,668	4,39,21,354	13,26,716	67,36,455	19,09,52,604
Balance as at 31 st March 2023	52,33,866	16,70,45,016	90,39,114	4,80,87,040	24,47,279	61,97,807	23,80,50,122

B. Based on Sector

	Land	Building	Vehicles	Plant& Equipment	Computers	Furniture & Fittings	Total
I. Development Support							
Gross Carrying Amount	-	-	-	-	-	-	-
As at 31 st March 2021	-	-	-	1,00,890	8,70,850	61,888	10,33,628
Additions	-	-	-	14,950	1	5	14,956

Deletions/ transfer	-	-	-	-	-	-	-
As at 31st March 2022	-	-	-	1,15,840	8,70,850	61,893	10,48,584
Additions	-	-	-	7,201	7,42,955	0	7,50,157
Deletions/ transfer	-	-	-	-	-	-	-
As at 31st March 2023	-	-	-	1,23,041	16,13,806	61,893	17,98,741
Accumulated Depreciation	-	-	-	-	-	-	-
Upto 31st March 2021	-	-	-	3,153	2,93,811	18,821	3,15,785
Depreciation charged during the year	-	-	-	12,768	2,58,056	9,977	2,80,801
Deletions/ Transfer	-	-	-	-	-	-	-
Upto 31st March 2022	-	-	-	15,921	5,51,867	28,798	5,96,586
Depreciation charged during the year	-	-	-	15,159	2,72,187	10,015	2,97,361
Deletions/ Transfer	-	-	-	-	-	-	-
Upto 31st March 2023	-	-	-	31,080	8,24,054	38,813	8,93,947
Net Carrying amount	-	-	-	-	-	-	-
Balance as at 31 st March 2022	-	-	-	99,919	3,18,984	33,095	4,51,998
Balance as at 31 st March 2023	-	-	-	91,961	7,89,752	23,080	9,04,794
II. Educational activity							
Gross Carrying Amount	-	-	-	-	-	-	-
As at 31st March 2021	24,96,877	6,53,54,178	1,14,25,111	1,23,88,732	33,14,773	56,84,457	10,06,64,128
Additions	-	35,85,514	25,53,600	15,51,203	1,94,742	33,96,185	1,12,81,244
Deletions/ transfer							
As at 31st March 2022	24,96,877	6,89,39,692	1,39,78,711	1,39,39,935	35,09,515	90,80,642	11,19,45,372
Additions		4,03,94,309	24,75,000	33,55,870	7,30,294	5,40,434	4,74,95,907
Deletions/ transfer							
As at 31st March 2023	24,96,877	10,93,34,001	1,64,53,711	1,72,95,805	42,39,809	96,21,076	15,94,41,279
Accumulated Depreciation							
Upto 31st March 2021	-	1,28,68,221	63,65,146	49,31,104	30,65,427	33,18,655	3,05,48,554
Depreciation charged during the year	-	24,42,484	14,34,894	24,04,421	1,44,700	6,70,573	70,97,072
Deletions/ Transfer	-	-	-	-	-	-	-
Upto 31st March 2022	-	1,53,10,705	78,00,040	73,35,525	32,10,127	39,89,228	3,76,45,625
Depreciation charged during the year	-	26,42,981	15,92,323	25,02,033	2,78,363	10,47,849	80,63,549
Deletions/	-	-	-	-	-	-	-

Transfer							
Upto 31st March 2023		1,79,53,686	93,92,363	98,37,558	34,88,490	50,37,077	4,57,09,174
Net Carrying amount	-	-	-	-	-	-	-
Balance as at 31 st March 2022	24,96,877	5,36,28,987	61,78,671	66,04,410	2,99,388	50,91,414	7,42,99,747
Balance as at 31 st March 2023	24,96,877	9,13,80,315	70,61,348	74,58,247	7,51,319	45,83,999	11,37,32,105
III.Socio economic empowerment program							
Gross Carrying Amount	-	-	-	-	-	-	-
As at 31st March 2021	-	1,62,480	-	17,55,020	3,43,246	39,350	23,00,096
Additions	-	-	1	1,63,055	-	33,058	1,96,114
Deletions/ transfer	-	-	-	-	-	-	-
As at 31st March 2022	-	1,62,480	1	19,18,075	3,43,246	72,408	24,96,210
Additions	-	-	-	4,70,556	2,31,250	2,82,247	9,84,053
Deletions/ transfer	-	-	-	-	-	-	-
As at 31st March 2023	-	1,62,480	-	23,88,631	5,74,496	3,54,655	34,80,263
Accumulated Depreciation	-	-	-	-	-	-	-
Upto 31st March 2021	-	8,124	-	3,37,554	2,56,961	9,096	6,11,735
Depreciation charged during the year	-	5,416	-	2,70,080	81,360	7,210	3,64,066
Deletions/ Transfer	-	-	-	-	-	-	-
Upto 31st March 2022	-	13,540	-	6,07,634	3,38,321	16,306	9,75,801
Depreciation charged during the year	-	5,416	-	2,80,460	15,804	16,467	3,18,147
Deletions/ Transfer	-	-	-	-	-	-	-
Upto 31st March 2023	-	18,956	-	8,88,094	3,54,125	32,773	12,93,948
Net Carrying amount	-	-	-	-	-	-	-
Balance as at 31 st March 2022	-	1,48,940	1	13,10,441	4,925	56,102	15,20,409
Balance as at 31 st March 2023	-	1,43,524	1	15,00,537	2,20,371	3,21,882	21,86,315
IV. Health							
Gross Carrying Amount							
As at 31st March 2021	22,71,089	5,53,68,751	33,95,165	3,35,00,279	37,82,770	28,34,132	10,11,52,186
Additions		49,22,317	10,62,864	1,95,63,210	7,83,563	5,36,402	2,68,68,356
Deletions/ transfer							
As at 31st March 2022	22,71,089	6,02,91,068	44,58,029	5,30,63,489	45,66,333	33,70,534	12,80,20,542
Additions		76,08,594	6,22,968	92,56,386	2,95,529	87,253	1,78,70,731
Deletions/ transfer							
As at 31st March	22,71,089	6,78,99,662	50,80,997	6,23,19,875	48,61,862	34,57,788	14,58,91,273

2023							
Accumulated Depreciation							
Upto 31st March 2021		1,36,84,943	23,74,682	1,36,93,888	31,80,222	14,46,400	3,43,80,135
Depreciation charged during the year		24,24,497	3,77,073	43,10,402	6,82,750	3,89,876	81,84,598
Deletions/ Transfer							
Upto 31st March 2022		1,61,09,440	27,51,755	1,80,04,290	38,62,972	18,36,276	4,25,64,733
Depreciation charged during the year		26,14,174	4,51,201	59,24,277	3,45,101	4,11,749	97,46,502
Deletions/ Transfer							
Upto 31st March 2023		1,87,23,614	32,02,956	2,39,28,567	42,08,073	22,48,025	5,23,11,235
Net Carrying amount							
Balance as at 31 st March 2022	22,71,089	4,41,81,628	17,06,274	3,50,59,199	7,03,361	15,34,258	8,54,55,809
Balance as at 31 st March 2023	22,71,089	4,91,76,048	18,78,041	3,83,91,308	6,53,789	12,09,762	9,35,80,038
V. Training & Research							
Gross Carrying Amount							
As at 31st March 2021	4,65,900	3,81,25,281	9,97,228	30,08,494	13,38,513	11,68,222	4,51,03,638
Additions	-	-	-	-	-	-	-
Deletions/ transfer	-	-	-	-	-	-	-
As at 31st March 2022	4,65,900	3,81,25,281	9,97,228	30,08,494	13,38,513	11,68,222	4,51,03,638
Additions	-	-	-	-	35,990	47,908	83,898
Deletions/ transfer	-	-	-	-	-	-	-
As at 31st March 2023	4,65,900	3,81,25,281	9,97,228	30,08,494	13,74,503	12,16,130	4,51,87,536
Accumulated Depreciation							
Upto 31st March 2021	-	88,90,432	8,97,505	19,42,413	13,38,455	11,22,394	1,41,91,199
Depreciation charged during the year	-	14,44,860	-	2,18,696	-	24,242	16,87,798
Deletions/ Transfer	-	-	-	-	-	-	-
Upto 31st March 2022	-	1,03,35,292	8,97,505	21,61,109	13,38,455	11,46,636	1,58,78,997
Depreciation charged during the year	-	14,44,860	-	2,02,398	4,000	10,410	16,61,668
Deletions/ Transfer	-	-	-	-	-	-	-
Upto 31st March 2023	-	1,17,80,152	8,97,505	23,63,507	13,42,455	11,57,046	1,75,40,665
Net Carrying amount	-	-	-	-	-	-	-
Balance as at 31 st March 2022	4,65,900	2,77,89,989	99,723	8,47,385	58	21,586	2,92,24,641
Balance as at 31 st	4,65,900	2,63,45,129	99,723	6,44,987	32,048	59,084	2,76,46,871

March 2023							
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13B Intangible Assets

A Based-on Asset

	Software	Total
Gross Carrying Amount		
As at 31st March 2021	30,25,237	30,25,237
Additions	2,99,037	2,99,037
Deletions/ transfer		
As at 31st March 2022	33,24,273	33,24,273
Additions	6,444	6,444
Deletions/ transfer		
As at 31st March 2023	33,30,717	33,30,717
Accumulated Depreciation		
Upto 31st March 2021	10,55,480	10,55,480
Depreciation charged during the year	6,13,930	6,13,930
Deletions/ Transfer		
Upto 31st March 2022	16,69,409	16,69,409
Depreciation charged during the year	6,07,683	6,07,683
Deletions/ Transfer		
Upto 31st March 2023	22,77,092	22,77,092
Net Carrying amount		
Balance as at 31 st March 2022	16,54,864	16,54,864
Balance as at 31 st March 2023	10,53,625	10,53,625

B Based on sector

I. Development Sector

	Software	Total
Gross Carrying Amount		
As at 31st March 2021	25,72,943	25,72,943
Additions	2,17,928	2,17,928
Deletions/ transfer		
As at 31st March 2022	27,90,871	27,90,871
Additions		
Deletions/ transfer		
As at 31st March 2023	27,90,871	27,90,871
Accumulated Depreciation		
Upto 31st March 2021	9,02,987	9,02,987
Depreciation charged during the year	5,39,055	5,39,055
Deletions/ Transfer		
Upto 31st March 2022	14,42,042	14,42,042
Depreciation charged during the year	5,31,557	5,31,557
Deletions/ Transfer		
Upto 31st March 2023	19,73,599	19,73,599
Net Carrying amount		
Balance as at 31 st March 2022	13,48,829	13,48,829
Balance as at 31 st March 2023	8,17,272	8,17,272

II. Educational Activity

	Software	Total
Gross Carrying Amount		
As at 31st March 2021	35,000	35,000
Additions	-	-
Deletions/ transfer	-	-
As at 31st March 2022	35,000	35,000

Additions	-	-
Deletions/ transfer	-	-
As at 31st March 2023	35,000	35,000
Accumulated Depreciation	-	-
Upto 31st March 2021	34,999	34,999
Depreciation charged during the year	-	-
Deletions/ Transfer	-	-
Upto 31st March 2022	34,999	34,999
Depreciation charged during the year	-	-
Deletions/ Transfer	-	-
Upto 31st March 2023	34,999	34,999
Net Carrying amount		
Balance as at 31 st March 2022	1	1
Balance as at 31 st March 2023	1	1

III. Socio Economic Empowerment Program

	Software	Total
Gross Carrying Amount		
As at 31st March 2021	-	-
Additions	-	-
Deletions/ transfer	-	-
As at 31st March 2022	-	-
Additions	-	-
Deletions/ transfer	-	-
As at 31st March 2023	-	-
Accumulated Depreciation	-	-
Upto 31st March 2021	-	-
Depreciation charged during the year	-	-
Deletions/ Transfer	-	-
Upto 31st March 2022	-	-
Depreciation charged during the year	-	-
Deletions/ Transfer	-	-
Upto 31st March 2023	-	-
Net Carrying amount		
Balance as at 31 st March 2022	-	-
Balance as at 31 st March 2023	-	-

IV. Health

	Software	Total
Gross Carrying Amount		
As at 31st March 2021	3,68,094	3,68,094
Additions	81,109	81,109
Deletions/ transfer	-	-
As at 31st March 2022	4,49,202	4,49,202
Additions	6,444	6,444
Deletions/ transfer	-	-
As at 31st March 2023	4,55,646	4,55,646
Accumulated Depreciation	-	-
Upto 31st March 2021	68,296	68,296
Depreciation charged during the year	74,875	74,875
Deletions/ Transfer	-	-
Upto 31st March 2022	1,43,170	1,43,170
Depreciation charged during the year	76,126	76,126
Deletions/ Transfer	-	-
Upto 31st March 2023	2,19,296	2,19,296
Net Carrying amount		
Balance as at 31 st March 2022	3,06,032	3,06,032
Balance as at 31 st March 2023	3,06,032	3,06,032

V. Training & Research

	Software	Total
Gross Carrying Amount		
As at 31st March 2021	49,200	49,200
Additions	-	-
Deletions/ transfer	-	-
As at 31st March 2022	49,200	49,200
Additions	-	-
Deletions/ transfer	-	-
As at 31st March 2023	49,200	49,200
Accumulated Depreciation	-	-
Upto 31st March 2021	49,198	49,198
Depreciation charged during the year	-	-
Deletions/ Transfer	-	-
Upto 31st March 2022	49,198	49,198
Depreciation charged during the year	-	-
Deletions/ Transfer	-	-
Upto 31st March 2023	49,198	49,198
Net Carrying amount		
Balance as at 31 st March 2022	2	2
Balance as at 31 st March 2023	2	2

13C CAPITAL WORK-IN-PROGRESS

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance		3,58,30,082		1,01,47,008		4,59,77,090
Additions	-	2,78,01,952	-	49,90,739	-	3,27,92,691
Less: Capitalisation	-	(4,03,94,309)	-	(1,48,27,659)	-	(5,52,21,968)
Closing balance	-	2,32,37,725	-	3,10,088	-	2,35,47,812
	-		-			
Ageing Schedule Amounts in capital work - in progress for the period of	-		-		-	-
Less than 1 year	-	1,45,50,960	-	2,108	-	1,45,53,068
More than 1 year and less than 2 years	-	86,86,765	-	-	-	86,86,765
More than 2 year and less than 3 years	-	-	-	3,07,980	-	3,07,980
More than 3 years			-		-	
		2,32,37,725	-	3,10,088	-	2,35,47,812

ii. There are no projects under capital work-in-progress where activities has been suspended as at 31st March, 2023.

14. INVESTMENT

A. Classification based on maturity

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Long term investments							
Term deposits	2,68,37,420	4,78,92,977	43,86,831	4,67,66,189	29,19,399	12,88,02,817	12,07,23,679
Current investments	-						
Short term deposits	2,11,713	3,54,943	17,68,310	76,16,830	41,01,165	1,40,52,961	1,91,00,307
Total	2,70,49,133	4,82,47,920	61,55,141	5,43,83,019	70,20,564	14,28,55,778	13,98,23,986

B. Fund wise Allocation

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Restricted endowment funds	14,28,484	3,03,75,286	49,284	90,32,691	26,17,627	4,35,03,372	3,90,70,265
Designated endowment funds	20,08,082					20,08,082	26,26,823
Designated earmarked fund	-	10,22,423	15,80,754	51,24,246		77,27,423	77,27,423
Revolving fund		11,41,338				11,41,338	10,41,818
Staff support fund	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000	
Staff benefit fund	1,80,98,528					1,80,98,528	1,97,19,395
Earmarked funds		59,36,701	33,08,818	1,54,75,840	4,56,641	2,51,78,001	4,08,28,995
Asset replacement fund		18,93,200	1,82,556	1,35,76,131	23,23,194	1,79,75,081	1,73,79,756
General funds	15,47,898	55,39,929	3,58,612	93,95,408	14,08,102	1,82,49,949	75,61,728
Long term liability	32,54,428	18,39,043	5,000	12,78,703	15,000	63,92,174	37,68,263
General operating fund	2,11,713		1,70,117			3,81,830	99,520
Total	2,70,49,133	4,82,47,920	61,55,141	5,43,83,019	70,20,564	14,28,55,778	13,98,23,986

15. DEPOSITS

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance		1,74,000		9,24,533	6,840	11,05,373
Add/(Less): deposit given/ (received back)	-	40,096	4,800	(5,000)	90,010	1,29,906
Closing balance	-	2,14,096	4,800	9,19,533	96,850	12,35,279

16. CURRENT ASSETS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
A. Earmarked fund receivable (Considered good)							
Government body	-	83,17,210	-	1,62,29,968	-	2,45,47,178	1,41,91,573
Corporates	-	80,81,509	-	20,36,723	-	1,01,18,232	49,41,326
Non profit institution donors	-	-	-	-	-	-	19,83,039
Individuals	-	-	-	3,27,000	-	3,27,000	5,49,036
Subtotal· A		1,63,98,719	-	1,85,93,691	-	3,49,92,410	2,16,64,974
B. Other receivables							
Receivable from govt. body	5,89,607	-	-	-	-	-	-
Other receivables	6,46,714	42,35,719	3,54,364	8,43,300	1,48,517	62,28,615	55,64,669
Subtotal· B	12,36,322	42,35,719	3,54,364	8,43,300	1,48,517	68,18,223	72,33,622
C. Loans & advances							
Capital advance	20,61,656	-	-	-	-	20,61,656	20,61,656
Rental advance	4,60,000	3,85,000	1,50,000	3,00,000	-	12,95,000	8,72,270
Vendor & staff advances	8,19,808	15,88,546	1,70,000	86,280	-	26,64,634	62,60,682
Other loans & advances	16,59,857	3,67,521	-	-	-	20,27,378	19,28,776
Subtotal· C	50,01,321	23,41,067	3,20,000	3,86,280	-	80,48,667	1,11,23,384
D. Inventory							
Inventory	-	7,62,484	-	38,38,122	-	46,00,606	46,61,989
Sub total· D	-	7,62,484	-	38,38,122	-	46,00,606	46,61,989
E. Cash & bank balances							
Cash on hand	-	-	6,946	-	1,81,966	18,492	2,07,404
Cash at scheduled banks	-	1,40,58,945	49,54,232	37,38,603	1,39,77,163	6,86,943	3,74,15,886
Cheque on hand	-	-	-	-	1,37,000	-	1,37,000
Sub total· E	1,40,58,945	49,61,178	37,38,603	1,42,96,129	7,05,435	3,77,60,290	3,80,70,670

Total (A+B+C+D+E)	2,02,96,588	2,86,99,167	44,12,967	3,79,57,521	8,53,952	9,22,20,195	8,27,54,639
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17. LONGTERM BORROWINGS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Term loan from banks for acquisition of fixed assets	-	98,59,703		12,73,705	6,840	11,05,373	1,47,47,742
Total	-	2,14,096	4,800	9,19,533	96,850	12,35,279	1,47,47,742

Note 17A: Default in repayment of borrowings:

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Principle	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-

Note 17B: Terms and Conditions

Sl. No.	Particulars	Nature of security	Opening Balance as on 1/04/2022	Repaid during the year	Closing Balances on 31/03/2023	Terms of repayment
1.	Name of the bank -Canara bank Purpose – Construction of building, purchase of furniture etc Saragur - doctors' block	Hypothecation of asset created out of term loan Equitable mortgage of land & existing building at CA-2Mysore	22,48,163	4,66,181	17,81,982	93 monthly instalment of Rs.55,447 starting from November 2018
2.	Name of the bank - Canara bank Purpose – Construction of building, purchase of furniture etc at Saragur - teachers' block	Hypothecation of asset created out of term loan Equitable mortgage of land & existing building al CA-2Mysore	73,09,785	14,94,517	58,15,268	97 monthly instalment of Rs.1,83,218 starting from November 2018
3	Name of the bank - Canara bank Purpose – Construction of building, purchase of furniture etc at Saragur - Viveka school of excellence	Hypothecation of asset created out of term loan Equitable mortgage of land & existing building at CA-2 Mysore	86,15,495	14,03,301	72,12,194	77 monthly instalment of Rs.1,84,868 starting from October 2020
Total			1,81,73,443	33,63,999	1,48,09,444	
Less: Current maturities of long-term debt					36,76,036	
Closing balance of long-term loans					1,11,33,408	

18. OTHER LONG TERM LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Caution deposit							
-Staff	25,00,428	-	-	-	-	25,00,428	18,96,428
-Contractors	-	1,21,873	-	5,000	-	1,26,873	1,90,048
- Honorary worker	4,66,500	-	-	-	-	4,66,500	5,22,500
- Customers	2,87,500	4,12,787	5,000	-	15,000	7,20,287	5,20,287
- VSP students	-	8,04,250	-	-	-	-	-
Retention money	-	5,00,133	-	5,602	-	5,05,735	-

Total	32,54,428	18,39,043	5,000	10,602	15,000	51,24,073	37,68,263
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19. SHORT TERM BORROWINGS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Current maturity of long term debt *	-	31,67,759	-	5,08,277	-	36,76,036	34,25,701
Canara bank credit card	21,843	-	-	-	-	21,843	44,190
Short term loan from bank	1,14,04,048	38,00,000	10,00,000	28,00,000	-	1,90,04,048	97,90,795
Total	1,14,25,891	69,67,759	10,00,000	33,08,277	-	2,27,01,927	1,32,60,686

*Refer note no 178 for other terms & conditions of loan

Note 19A: Terms and conditions:

	Particulars	Nature of security	Opening Balance as on 01/04/2022	Debits during the year	Credits during the year	Closing Balance as on 31/03/2023
1	Name of the bank - Canara bank Overdraft account number: 0566257000007	There are 4 investments pledged and the face value of the investment is Rs. 2,22,07,385	97,90,795	5,08,277	4,14,95,233	1,90,04,048

20. OTHER CURRENT LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Unspent specified contribution returnable	-	2,28,577	1,00,000	1,10,000	-	4,38,577	4,38,577
Sundry creditors for purchases & services	3,19,779	65,08,254	6,63,412	17,01,794	-	91,93,238	1,11,56,775
Statutory payables	26,38,744	-	-	-	-	26,38,744	20,03,576
Advance received	3,108	22,94,211	63,094	34,398	81,500	24,76,311	3,23,286
Total	29,61,630	90,31,042	8,26,506	18,46,192	81,500	1,47,46,870	1,39,22,214

21. CONTRIBUTION

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Indian contribution	18,76,938	39,05,146	4,28,714	71,94,923	5,378	1,34,11,099	2,12,67,504
Foreign contribution	9,82,818	22,759	3,19,173	1,11,931	-	14,36,681	8,40,649
Total	28,59,756	39,27,905	7,47,887	73,06,854	5,378	1,48,47,780	2,21,08,153

22. EARMARKED FUNDS – INCOME

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	64,38,256	9,99,61,335	-	1,22,922	-	10,65,22,513	6,23,01,545
Care & rehabilitation	50,17,427	81,53,534	5,65,931	3,71,25,073	-	5,08,61,965	7,55,80,411
HIV/AIDS care & control	38,162	-	13,332	2,77,76,538	-	2,78,28,032	1,78,64,407
Patient care & treatment	3,17,572	54,267	-	88,23,570	-	91,95,409	1,45,02,302

Slum development program	-	-	-	2,37,778	-	2,37,778	-
Water, sanitation, hygiene & environment programs	11,000	10,298	-	2,06,18,096	-	2,06,39,394	1,28,61,108
Tribal development programs	13,62,124	2,42,63,343	89,00,038	49,00,853	3,94,26,357	2,21,92,806	13,62,124
Youth empowerment & community awareness	23,64,076	-	1,85,97,102	4,11,206	2,13,72,384	1,57,37,301	23,64,076
	-	-	-	77,70,585	-	77,70,585	53,07,988
Total	1,55,48,617	13,24,42,777	2,80,76,403	10,77,86,621	-	28,38,54,417	22,63,47,868

Note 22A : These are earmarked funds released from restrictions as specified activities are performed and qualifying expenditure incurred during the year.

23. DEVELOPMENT SUPPORT

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Accounting & monitoring	64,11,265	-	-	-	-	64,11,265	46,33,409
HR expenses	71,72,887	-	-	-	-	71,72,887	57,57,572
Monitoring & evaluation	57,82,197	-	-	-	-	57,82,197	76,29,473
Fundraising & promotional expenses	75,03,778	-	-	-	-	75,03,778	44,04,223
Total	2,68,70,127	-	-	-	-	2,68,70,127	2,24,24,677

24. INSTITUTION BASED SERVICES EXPENSES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Vivekananda memorial hospital at Saragur	-	-	-	7,28,84,533	-	7,28,84,533	8,68,97,188
Viveka tribal center for learning at Hosahalli	-	2,37,89,531	-	-	-	2,37,89,531	1,55,37,550
Viveka school of excellence at Saragur	-	2,14,20,199	-	-	-	2,14,20,199	1,21,64,634
Vivekananda teachers training and research center	-	4,95,299	-	-	-	4,95,299	24,94,445
Viveka pre-university college	-	64,57,173	-	-	-	64,57,173	95,65,189
Vivekananda institute of Indian studies	-	-	-	-	36,24,413	36,24,413	16,04,957
Vivekananda institute of leadership development	-	-	-	-	50,44,923	50,44,923	40,81,883
Total	-	5,21,62,202	-	7,28,84,533	86,69,336	13,37,16,071	13,23,45,845

25. COMMUNITY BASED SERVICES EXPENSES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education	-	10,06,67,734	-	-	-	10,06,67,734	6,02,88,652

& teacher empowerment							
Medical care & rehabilitation	-	-	-	4,24,50,275	-	4,24,50,275	3,99,68,017
Community radio station	-	-	18,90,631		-	18,90,631	15,38,480
HIV/AIDS- care & control	-	-	-	2,76,09,038	-	2,76,09,038	1,96,09,363
Water, sanitation, hygiene & environment program	-	-	-	2,10,74,830	-	2,10,74,830	1,17,98,324
Tribal development program	-	-	1,30,45,536	51,81,716	-	1,82,27,252	85,40,133
Slum development program	-	-	-	18,76,658	-	18,76,658	
Rural livelihood program	-	-	2,07,75,111		-	2,07,75,111	1,41,59,964
Total	-	10,06,67,734	3,57,11,278	9,81,92,517	-	23,45,71,528	15,59,02,933

26. SUPPORT SERVICES EXPENSES

	Education		SEEP	Health	Training & Research	Total	Previous Year
	Hosahalli	Bengaluru	Kenchanahalli	Saragur	Mysuru		
Agricultural activities	4,45,434	-	1,85,746	1,99,656	-	8,30,836	5,98,090
Canteen	84,11,748	-	11,22,067	99,79,133	28,40,006	2,23,52,954	1,56,23,377
Central stores	-	-	-	1,11,694	-	1,11,694	19,53,885
Hostel	-	-	-	1,15,32,242	15,20,299	1,30,52,541	31,76,920
Campus & office services	38,55,975	16,07,983	22,99,584	58,36,044	24,30,313	1,60,29,899	1,43,01,722
IT & other services	-	48,039	-	12,75,444	10,87,961	24,11,444	25,47,301
Ayurveda medicine preparation	-	-	2,83,956	-	-	2,83,956	2,62,202
Transport services	2,76,566	-	-	70,52,388	6,75,771	80,04,725	70,19,016
Total	1,29,89,723	16,56,022	38,91,353	3,59,86,601	85,54,350	6,30,78,049	4,54,82,513

27. PROVISION FOR DOUBTFUL RECEIVABLE & AMOUNT NO LONGER RECEIVABLE

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Government	758	10,02,558	-	6,82,070	7,00,575	23,85,961	11,37,495
Trusts & foundations	-	-	-	68,870	9,789	78,659	2,576
Corporate	-	-	-	-	-	-	3,48,668
Others	10,611	27,675	-	360	-	38,646	8,31,259
Total	11,369	10,30,233	-	7,51,300	7,10,364	25,03,266	23,19,998

28. DEPRECIATION

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Foreign section		25,69,471	12,480	40,72,448	2,19,349	68,73,748	60,29,422
General section	8,28,918	54,94,078	3,05,667	57,50,180	14,42,319	1,38,21,162	1,21,98,843
Total	8,28,918	80,63,549	3,18,147	98,22,628	16,61,668	2,06,94,910	1,82,28,264

29. NET MOVEMENT IN FUNDS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
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Transferred from statement of income & exp							
To general fund	13,23,773	1,63,48,781	6,70,613	5,66,654	1,24,74,480	3,13,84,300	4,24,13,254
To asset replacement fund	-	17,575	44,788	5,97,513	58,934	7,18,810	17,09,599
To restricted endowment fund	-	-	-	-	1,641	1,641	14,743
Sub total - I	13,23,773	1,63,66,356	7,15,401	11,64,167	1,25,35,055	3,21,04,751	4,41,37,596
Transferred from statement of income & exp							
From general fund	40,89,319			78,49,807		1,19,39,125	1,52,15,955
From asset fund	8,28,918	80,63,549	3,18,147	98,22,628	16,61,668	2,06,94,910	1,82,28,264
From asset replacement fund	-	2,26,496	-	-	-	2,26,496	-
From staff recreation fund	-	-	-	-	45,090	45,090	18,478
Sub total - II	49,18,237	82,90,045	3,18,147	1,76,72,435	17,06,758	3,29,05,621	3,34,62,697
Total (I+II)	(35,94,464)	80,76,311	3,97,254	(1,65,08,268)	1,08,28,297	(8,00,870)	1,06,74,899

Note 29A: Refer note no. 47 to financial statements

30. GRANTS AND DONATIONS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
General contribution	28,59,756	39,27,905	7,47,887	73,06,854	5,378	1,48,47,780	2,21,08,153
Earmarked funds	1,55,48,617	13,24,42,777	2,80,76,403	10,77,86,621	-	28,38,54,417	22,63,47,868
Earmarked funds received for purchase of fixed asset	-	2,96,94,003	7,22,647	74,61,999	83,898	3,79,62,547	6,79,53,589
Change in earmarked fund receivable	-	(78,41,647)	-	(61,23,368)	-	(1,39,65,015)	(13,74,697)
Change in earmarked fund	-	(46,63,100)	9,27,319	(95,68,404)	3,92,442	(1,29,11,742)	(3,35,55,266)
Change in restricted endowment fund	-	42,31,466	-	2,00,000	-	44,31,466	4,36,000
Change in designated endowment fund	(6,18,741)	-	-	-	-	(6,18,741)	7,68,135
Change in staff support fund	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000	-
Total	1,82,89,632	15,82,91,403	3,09,74,256	10,75,63,702	6,81,718	31,58,00,712	28,26,83,782

31. INCOME FROM ACTIVITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Community contributions	16,43,168	3,02,73,211	86,45,336	4,76,71,582	1,15,38,961	9,97,72,258	8,07,97,978
Support services	1,10,168	1,51,74,984	26,39,655	3,58,87,647	1,86,24,085	7,24,36,539	4,81,57,986
Change in income received in advance	2,319	22,65,948	63,094	(1,33,056)	(45,279)	21,53,025	2,97,528
Change in other receivable	1,48,194	(29,83,584)	(1,40,666)	29,705	3,82,762	(25,63,589)	46,11,800
Total	19,03,848	4,47,30,559	1,12,07,419	8,34,55,878	3,05,00,529	17,17,98,233	13,38,65,292

32. OTHER RECEIPTS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Income tax refund	1,12,859	-	-	-	1,12,859	26,643	1,12,859
Caution deposit - customers	2,00,000	-	-	-	2,00,000	25,000	2,00,000
Caution deposit – VSP students	-	1,65,250	-	-	1,65,250	-	-
Others receipt	-	-	1,19,415	-	1,19,415	1,37,500	
Loans & advances	7,25,953	(3,62,457)	10,77,348	-	14,40,844	9,86,046	7,25,953
Staff caution deposit repayment	5,48,000	-	-	-	5,48,000	(72,000)	5,48,000
Total	15,86,812	(1,97,207)	11,96,763	-	25,86,368	11,03,189	15,86,812

33. SECURED LOANS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Opening Balance of Secured Loans							
Term Loan – construction of immovable property	-	1,59,25,280	-	22,48,163	-	1,81,73,443	2,12,78,115
Vehicle Loan	-	-	-	-	-	-	50,166
Overdraft & others	22,34,985	38,00,000	10,00,000	28,00,000	-	98,34,985	74,46,433
		(46,63,100)	9,27,319	(95,68,404)	3,92,442	(1,29,11,742)	(3,35,55,266)
Closing Balance of Secured Loan	-	42,31,466	-	2,00,000	-	44,31,466	4,36,000
Term loan- construction of immovable property	(6,18,741)	-	-	-	-	(6,18,741)	7,68,135
Vehicle loan	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	22,00,000	-
Overdraft & others	-	-	-	-	-	-	-
Change insecured loans	1,82,89,632	15,82,91,403	3,09,74,256	10,75,63,702	6,81,718	31,58,00,712	28,26,83,782

34. PURCHASE OF FIXEDASSETS AND CAPITAL PAYMENTS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Addition to fixed asset as per balance sheet	7,50,157	4,74,95,907	9,84,053	1,78,77,175	83,898	6,71,91,190	3,86,59,706
Change in capital work in progress	-	(1,25,92,358)	-	(98,36,920)	-	(2,24,29,278)	3,26,40,003
Change in caution deposit contractors	-	63,175	-	-	-	63,175	
Change with contractors and capital advance	-	-	-	-	-	-	20,61,656
Change in retention money	-	(5,00,133)	-	(5,602)	-	(5,05,735)	-
	7,50,157	3,44,66,591	9,84,053	80,34,653	83,898	4,43,19,352	7,33,61,366

35. LOANS AND ADVANCES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Deposits		40,096	4,800	(5,000)	90,010	1,29,906	1,42,280
Rental advance	4,60,000	(87,270)	50,000			4,22,730	2,42,270
Total	4,60,000	(47,174)	54,800	(5,000)	90,010	5,52,636	3,84,550

36. EXPENSES FOR THE YEAR AND OTHER UTILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Expenses for the year as per income and expenditure A/c	7,50,157	4,74,95,907	9,84,053	1,78,77,175	83,898	6,71,91,190	3,86,59,706
Development support	2,68,70,127	-	-	-	-	2,68,70,127	2,24,24,673
Institution based services	-	5,21,62,199	-	7,28,84,533	86,69,336	13,37,16,068	13,23,45,845
Community based services	-	10,06,67,734	3,57,11,278	9,81,92,516		23,45,71,528	15,59,02,933
Support services	-	1,46,45,745	38,91,353	3,59,86,601	85,54,350	6,30,78,048	4,54,82,513
Changes in inventory	-	2,89,541	-	(3,50,924)	-	(61,383)	1,98,272
Change in staff benefit fund	16,20,867	-	-	-	(45,090)	15,75,777	(2,10,394)
Program advance - others	2,37,551	{4,00,685}	{7,000}	(18,86,470)		(20,56,605)	16,71,617
Changes in payables	10,22,078	7,88,167	(4,71,417)	(97,336)	30,177	12,71,669	(22,371)
Change in specified contribution returnable	-	-	-	-	-	-	(50,000)
Changes in other current liabilities		-	-	-	-	-	42,50,001
Change in other receipts	93,194	-	-	-	-	93,194	30,776
	2,98,43,818	16,81,52,701	3,91,24,213	20,47,28,919	1,72,08,773	45,90,58,423	36,20,23,866

37. INTERNAL CONTROL AND RISKMANAGEMENT

The Governing Body has the overall responsibility for Organization's system of internal control. This system provides reasonable assurance against errors and frauds. There is a clear delegation of responsibility with adequate authority through the chief executive to the rest of the organization. Organization has a strategic planning process with three year review period and annual budgeting system approved by the Governing Body. Any significant deviations are subject to specific approval. Revised forecasts are undertaken during the year. There is financial reporting system which compares results to the budget on a monthly basis. This planning process along with the policy to maintain prudent level of reserves in general fund helps the organization to monitor, mitigate and manage exposure to risks.

38. INVESTMENTS

During the year Rs.34,91,408/- (Previous Year Rs. Rs.26,86,590/-) worth of interest has been accrued but not received on investments has been included in total investment of Rs.14,28,55,778/-(Previous Year Rs.13,98,23,986/-).

39. MICRO, SMALL ANDMEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

Based on the information available with the Organization, there are no suppliers who are registered as Micro, Small or Medium Enterprises as per Micro, Small and Medium Enterprises Development Act, 2006 as at March 31, 2023.

40. OBLIGATIONON LONG TERM, NON-CANCELLABLE OPERATING LEASE

The Organization is obligated under non-cancellable leases for and office premises, chapter and branch activities. Rs.12,95,000/- has been paid as refundable security deposit to 13 lessors (Previous year 11 lessors Rs.8,72,270/-). The total rental expense under non-cancellable operating leases for the year amounted to Rs.21,72,798/- (Previous year Rs.22,21,975/-) has debited to the Income and Expenditure account for the year ending March 31, 2023. Future minimum lease payments due under non-cancellable operating leases are as follows:

For Office, branch and chapter Premises

Particulars	As at March 31, 2023	As at March 31, 2022
Not later than 1 year	14,98,351	5,47,433
Later than 1 year and not later than 5 years	.	50,000
Later than 5 years	.	.

41. STAFF BENEFIT FUND

The following table provides the disclosure in accordance with Revised AS-15 in respect of Gratuity for the year ended and as at March 31, 2023.

	Particulars	Financial Year 2022 - 23	Financial Year 2021 - 22
I.	Change in Defined benefit Obligations:		
	Projected Defined Benefit obligations at the beginning of the year	1,78,44,039	1,74,51,366
	Current Service Cost	19,93,867	19,19,396
	Interest Cost	10,05,322	8,81,742
	Past Service Cost	-	-
	Actuarial Losses/ (Gain)	(1,97,157)	1,38,076
	Benefits paid	(44,20,093)	(25,46,541)
	Projected DefinedBenefit obligations at the end of the year	1,62,25,978	1,78,44,039
II.	Change In Plan Assets		
	Plan assets at the beginning of the year at Fair Value	-	-
	Contributions by the employer	44,20,093	25,46,541
	Benefits paid	(44,20,093)	(25,46,541)
	Plan assets at the end of the year at Fair Value	-	-
III.	Present Value of Defined Benefit Obligation	1,62,25,978	1,78,44,039
	Plan Assets at the end of the year at Fair Value*	-	-
	Total Liability as at the end of the year **	1,62,25,978	1,78,44,039
IV.	Financial Assumptions at the Valuation Date		
	Discount Rate (P.A)	7.30%	5.65%
	Salary Escalation Rate	6.00%	6.00%

Plan Assets does not include the fixed deposit made by the Organization

Liability for gratuity shown under Gratuity Fund in ScheduleNo.3 as Gratuity Fund in financial statements.

42. SEGMENT REPORTING

42.1.1 Operating Segments

Financial Statements has been prepared based on the broad areas of operation by the Organization. Assets and liabilities for each area has been treated separately and disclosed in the financial statement.

42.1.2 Geographical Segment

It is based on the geographical location of the donors and expenses incurred out of such source. Geographical segment is broadly classified into contribution received from Indian source and contribution received from foreign sources. The geographic sector wise financials as follows:

Swami Vivekananda Youth Movement
Segment reporting
Balance Sheet as at March 31, 2023

(Amount in Rs.)

Particulars	Development Support		Educational Activity		SEEP		Health		T&R		TOTAL		As at March 31, 2022	
	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian
SOURCE OF FUNDS														
Restricted Funds														
Endowment Funds	4,57,334	9,71,150	2,44,15,736	59,59,550	-	49,284	15,91,732	74,40,959	26,04,205	13,422	2,90,69,007	1,44,34,365	2,50,88,900	1,39,81,365
Staff Benefit Funds		1,80,98,528	-	-	-	-	-	-	-	-		1,80,98,528		1,97,19,395
Earmarked Funds			26,00,422	61,48,279	5,01,422	34,82,329	59,31,992	1,33,74,611		4,56,641	90,33,836	2,34,61,861	1,56,96,586	2,97,10,853
Asset Funds		17,22,066	3,51,84,801	8,87,57,568	64,332	21,21,983	3,83,84,122	5,39,60,372	35,10,593	2,41,36,280	7,71,43,848	17,06,98,268	7,83,77,975	14,20,33,141
Designated Funds	4,57,334	2,07,91,744	6,22,00,959	10,08,65,397	5,65,754	56,53,596	4,59,07,846	7,47,75,942	61,14,798	2,46,06,343	11,52,46,691	22,66,93,022	11,91,63,461	20,54,44,754
Endowment Funds		20,08,082					-					20,08,082		26,26,823
Earmarked Funds	-	-	10,22,423	7,32,201	2,50,319	13,30,435	30,61,371	35,62,875	-	-	43,34,113	56,25,511	43,34,113	56,25,511
Asset Replacement Fund	-	-	3,69,072	15,24,128	-	1,82,556	4,49,082	1,44,00,752	-	23,23,194	8,18,154	1,84,30,630	7,79,194	1,79,77,276
General Operating Fund	-	44,91,985	-	7,67,797	-	3,90,117	-	2,53,31,824	-	18,277	-	3,10,00,000	-	3,10,00,000
Revolving Fund	-	10,00,000	-	11,41,338	-		-	-	-	-	-	21,41,338	-	21,41,338
Staff Support Fund	-	5,00,000	-	5,00,000	-	5,00,000		5,00,000	-	2,00,000	-	22,00,000	-	
Unrestricted Funds		80,00,067	13,91,495	46,65,464	2,50,319	24,03,108	35,10,453	4,37,95,451		25,41,471	51,52,267	6,14,05,561	51,13,307	5,93,70,948
General Fund	17,30,154	4,46,539	68,37,519	1,04,72,632	4,32,104	16,22,836	69,72,851	59,85,230	1,69,780	20,89,347	1,61,42,409	2,06,16,584	1,38,02,118	1,36,75,064
TOTAL FUNDS	21,87,488	2,92,38,350	7,04,29,973	11,60,03,493	12,48,178	96,79,540	5,63,91,150	12,45,56,623	62,84,578	2,92,37,161	13,65,41,367	30,87,15,167	13,80,78,886	27,84,90,766
APPLICATION OF FUNDS														
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tangible Assets	-	9,04,794	3,51,84,801	7,85,47,304	64,332	21,21,983	3,83,84,122	5,51,95,915	35,10,593	2,41,36,278	7,71,43,848	16,09,06,274	5,42,61,860	13,66,90,743
Intangible Assets	-	8,17,272	-	1	-	-	-	2,36,350	-	2	-	10,53,625	-	16,54,864
Capital Work in Progress	-	-	-	2,32,37,725	-	-	-	3,10,088	-	-	-	2,35,47,812	2,41,16,115	2,18,60,976
Investments														
Long Term Investments	20,05,232	2,48,32,188	3,36,70,939	1,42,22,038	8,60,034	35,26,797	1,24,91,371	3,42,74,818	26,04,205	3,15,194	5,16,31,781	7,71,71,036	5,03,07,024	7,04,16,655
Current Investments	-	2,11,713	2,53,512	1,01,431	2,50,319	15,17,991	49,57,724	26,59,106	1,47,636	39,53,529	56,09,191	84,43,770	14,24,319	1,76,75,987
Deposits	-	-	-	2,14,096		4,800	-	9,19,534		96,850		12,35,280		11,05,374
Current Assets	3,54,017	1,99,42,572	20,06,683	2,66,92,484	1,73,493	42,39,474	9,52,111	3,70,05,410	22,144	8,31,809	35,08,447	8,87,11,749	92,16,688	7,35,37,951

TOTAL ASSETS	23,59,249	4,67,08,539	7,11,15,935	14,30,15,079	13,48,178	1,14,11,046	5,67,85,328	13,06,01,221	62,84,578	2,93,33,661	13,78,93,268	36,10,69,545	13,93,26,006	32,29,42,550
Liabilities														
Current Liabilities	1,71,761	1,42,15,761	1,85,828	1,58,12,973	1,00,000	17,26,506	3,88,577	47,65,893	-	81,500	8,46,166	3,66,02,632	11,83,945	2,59,98,955
Long Term Liabilities	-	32,54,428	5,00,133	1,11,98,613		5,000	5,602	12,78,705	-	15,000	5,05,735	1,57,51,746	63,175	1,84,52,830
TOTAL LIABILITIES	1,71,761	1,74,70,189	6,85,961	2,70,11,586	1,00,000	17,31,506	3,94,179	60,44,598		96,500	13,51,901	5,23,54,378	12,47,120	4,44,51,785
NET ASSETS	21,87,488	2,92,38,350	7,04,29,973	11,60,03,493	12,48,178	96,79,540	5,63,91,150	12,45,56,623	62,84,578	2,92,37,161	13,65,41,367	30,87,15,167	13,80,78,886	27,84,90

**Swami Vivekananda Youth Movement Segment reporting
Income and Expenditure Account for the period ended March 31, 2023**

Particulars	Development Support		Educational Activity		SEEP		Health		T&R		TOTAL		As at March 31, 2022	
	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian
INCOME														
Unrestricted														
Contribution	9,82,818	18,76,938	22,759	39,05,146	3,19,173	4,28,714	1,11,931	71,94,923	-	5,378	14,36,681	1,34,11,099	8,40,649	2,12,67,504
Income from activities - community contribution	-	16,43,168	-	3,02,73,211	-	86,45,336	-	4,76,71,582	-	1,15,38,961		9,97,72,258	-	8,07,97,978
Income from activities - support services	-	1,10,168		1,51,74,984	-	26,39,655	1,19,415	3,58,87,647	-	1,86,24,085	1,19,415	7,24,36,539	-	4,81,57,986
Interest income	10,11,320	25,87,585	4,06,195	9,07,820	-	2,06,286	6,44,091	12,61,579	-	1,24,792	20,61,606	50,88,062	27,23,642	43,16,589
Amount no longer payable	-	72	-	56,602	-	-	-	25	-	-	-	56,699	1,00,049	7,46,272
Interest on IT Refund	-	1,12,859	-	-	-	-	-	-	-	-	-	1,12,859	-	26,643
Designated														
Interest received on Endowments	-	1,70,981	-	-	-	-	-	-	-	-	-	1,70,981	-	1,12,358
Earmarked Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted														
Earmarked Funds	-	1,55,48,617	27,89,099	12,96,53,678	1,80,973	2,78,95,430	1,32,79,638	9,45,06,983	-	-	1,62,49,710	26,76,04,707	2,12,14,965	20,51,32,903
Interest received on Endowments	22,867	48,558	11,60,293	2,95,988	-	2,464	79,586	3,71,911	1,30,128	671	13,92,874	7,19,592	12,53,730	6,87,861
TOTAL	20,17,005	2,20,98,945	43,78,346	18,02,67,428	5,00,146	3,98,17,885	1,42,34,661	18,68,94,650	1,30,128	3,02,93,887	2,12,60,286	45,93,72,796	2,61,33,035	36,12,46,094
EXPENDITURE														
Development Support	6,93,232	2,61,76,895	-	-	-	-	-	-	-	-	6,93,232	2,61,76,895	4,15,212	2,20,09,465
Institution Based Services	-	-	23,51,259	4,98,10,943	-	-	9,68,345	7,19,16,188	1,21,202	85,48,134	34,40,806	13,02,75,265	91,85,555	12,31,60,290

Community Based Services		-	14,52,287	9,92,15,447	3,11,000	3,54,00,278	1,26,78,277	8,55,14,239	-	-	1,44,41,564	22,01,29,964	1,30,01,642	14,29,01,291
Support Services	-	-	-	1,46,45,745	-	38,91,353	-	3,59,86,601	-	85,54,350	-	6,30,78,049	-	4,54,82,513
Amount no longer receivable	-	11,369	-	10,30,233	-	-	-	7,51,300	-	7,10,364	-	25,03,266	6,53,615	16,66,383
Depreciation		8,28,918	25,69,471	54,94,078	12,480	3,05,667	40,72,448	57,50,180	2,19,349	14,42,319	68,73,748	1,38,21,162	60,29,422	1,21,98,843
TOTAL	6,93,232	2,70,17,182	63,73,017	17,01,96,446	3,23,480	3,95,97,298	1,77,19,070	19,99,18,508	3,40,551	1,92,55,167	2,54,49,351	45,59,84,601	2,92,85,445	34,74,18,785
Net Movement in Funds	13,23,773	(49,18,237)	(19,94,671)	1,00,70,982	1,76,666	2,20,588	(34,84,409)	(1,30,23,859)	(2,10,423)	1,10,38,720	(41,89,065)	33,88,195	(31,52,410)	1,38,27,309

43. RELATED PARTY DISCLOSURE

As required under "Accounting Standard - 18", issued by Institute of Chartered Accountants of India, the Organization has disclosed the transaction with related parties effected during the financial year 2022-23.

SI No.	Name of the person	Relationship	Age	Qualification	Service rendered in SVYM	Specialization
1	Dr. R Balasubramaniam	Founder & President	58	MBBS, M.Phil., MPA (Harvard)	38 Years	Public Health
2	Dr. Sudeep B Bangalore	Vice President	55	MBBS, OCH	20 years	Pediatrician
3	Dr. Vivek MB	Secretary	47	MBBS, MD	20 Years	Ophthalmologist
4	Dr. Sowmya HR	Joint Secretary	48	MBBS, MS, FRCOG (UK),	4 Years	Fertility Specialist
5	Dr. Chandrashekhar K N	Treasurer	64	MBBS	1 Year	MBBS
6	Dr. Rashmi Dennis Chauhan	Executive Member	39	BAMS	16 years	Ayurveda Physician
7	Ms. Swathi R	Executive Member	34	M.Sc. Micro Biology	3 Years	Educationalist
8	Dr. Dennis Chauhan D	Spouse of Executive Member	39	BAMS, MPH	16 Years	Sector Head - Health & SEEP

Remuneration paid to related parties for services rendered to the organization for the financial year ending March 31, 2023 is as follows:

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Salary, Allowances and Professional Fees•	9,15,204	9,16,704
Total	9,15,204	9,16,704

The above figures do not include provision for gratuity payable, as the same are actuarially determined for the Organization as a whole and separate figures for related parties are not available.

44. EARMARKED FUNDS

Earmarked funds include both capital & recurring components. Expended column includes both recurring and capital expenditure. Rs.3,24,95,696/- (Previous year Rs.4,54,07,439/-) shown under balance are the funds meant for specified activities to be performed in the coming year.

45. CAPITAL WORK:

(Capital Commitments) remaining to be executed (net of Advance) Rs.8,20,00,000/- as at March 31, 2023 (Previous year Rs.6,00,00,000/-).

46. PENDING LITIGATION

One of the donors has donated a land & building about 2400 sq ft in Bengaluru. The above said property is registered in the name of the Organization. However, one of the relatives of the done claiming the title on the property. The matter is pending before the Hon'ble Karnataka High Court.

47. NET MOVEMENT OF FUNDS

- Surplus or deficit arising out of operations adjusted against the General Fund.
- Unutilized interest earned on Endowment Funds credited to Endowment principle.
- Unutilized interest earned on Asset Replacement Fund credited to Asset Replacement Fund.
- Unutilized interest earned on Staff Recreation Fund credited to Staff Recreation Fund.
- Depreciation charged during the year is transferred to asset fund through net movement of funds

48. GENERAL

- Figures in bracket relates to previous year.
- Previous years figures have been regrouped and reclassified wherever necessary to confirm with current years presentation

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 25087**

**Sd/-
Mr. Shreeharsha M S
Finance Manager**

**Sd/-
Ms. Savitha S
Chief Executive Officer**

**Place: Bengaluru
Date: July 25, 2023**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Pushpalatha
Secretary**

**Sd/-
Dr. Sudheer B Bangalore
President**

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Governing Body of
M/s. Swami Vivekananda Youth Movement

1. Opinion

We have audited the Financial Statements of **M/s. Swami Vivekananda Youth Movement**, which comprise the Balance Sheet as at 31st March, 2022, the Statement of Income & Expenditure for the year then ended, the Receipts and Payments Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (d) In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March 2022;
- (e) In the case of the Statement of Income & Expenditure, of the Excess of Expenditure over Income for the year ended on that date; and
- (f) In the case of Receipts and Payment Accounts, of the cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and the results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

- In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
- Those charged with governance are responsible for overseeing the entity's financial reporting process.

4. Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **MSSV & Co.,**

Chartered Accountants

Firm Registration No.: 001987S

D R Venkatesh

Partner

Membership No.: 025087

UDIN: 22025087ASREOV2098

Date: August 14, 2022

Place: Bangalore

Swami Vivekananda Youth Movement

1 SIGNIFICANT ACCOUNTING POLICIES

1. PROGRAM HEADS

The accounts are managed and presented under the following heads: DST, Education, SEEP, Health and Training & Research.

1.1 DST - Development Support Team

Goal is to initiate, support, guide & synergize entire Organizational efforts towards achieving strategic goals & objectives. Key result areas are program & projects management, fund mobilization, fund management, financial accounting, donor & public relations management and meeting statutory obligations.

1.2 Education

Goal is by 2025, adopting contextually relevant technology, realize lifelong learners* and education development index of 0.9, in select districts of India, working sustainably in collaboration with all stakeholders. These services are provided through

c) **Institution Based:** Semi-residential formal school for Tribal children and a Teacher Training Center at Hosahalli and a non-residential formal school and college for rural children at Saragur.

d) **Community Based:** Network of grass root level workers handling the School Education Program, Scholar Program.

1.3 SEEP — Social Economic Empowerment Program

Goal is Empower marginalized and vulnerable communities with special focus on women and youth, achieving 100% APL status by 2025 in select districts of India in collaboration with all stakeholders. Key result areas are Rehabilitation of displaced tribal 's in H.D. Kote, community empowerment, rural housing, sanitation and strengthening CBO's & youth groups and facilitating livelihood opportunities through rural livelihood center.

1.4 Health

Goal is to achieve by 2025, India's SDG indicators of health, in SVYM's expanding geography, assuring equitable & Cost-effective health & wellness with special focus on specially abled, geographically &/or socio-economically challenged people, working sustainably in collaboration with all stakeholders. Presently, key result areas are Tribal & Rural health, HIV/AIDS care & control, Reproductive & Child Health, Hygiene & Sanitation & Blindness control. These services are provided through

a) **Institution Based:** 100 bed hospital offering multi-specialty secondary care at Saragur.

b) **Community Based:** Mobile clinics, Health camps, network of grass root level workers handling projects in key result areas including primary care, water-sanitation, hygiene, environmental programs, Reproductive & Child Health and Community based rehabilitation.

1.5 Training & Research

Goal is to assimilate & disseminate development sector knowledge, creating development professionals per 10,000 by 2025 in selected districts of 10 states in India in collaboration with all stake holders. Key Result Areas are influencing public policy, Training & Capacity building of people in the Government, NGO and Corporate sector, innovative programmatic models and to synergize the efforts of Government, NGOs & the Corporates in the social sector. Training & Research services are provided through two institutions -

a) **Institution Bases:** Vivekananda Institute for Leadership Development (V-LEAD), Vivekananda Institute of Indian Studies (VIIS).

1.6 SUPPORT SERVICES

Support Services are a set of auxiliary services provided at the campuses of the Organization. These services include maintenance of fixed assets, facility management, transport, central material store, agricultural, office services & canteen.

2. BASIS OF PRESENTATION

Organization presents its accounts in accordance with the Fund Based Accounting System. All the figures reported in Financial Statements are in Indian Rupee. 'Generally Accepted Accounting Principles (GAAP)' applicable in India are followed. Accounts have been prepared on going concern basis under historical cost convention. Organization follows accrual system of accounting unless stated otherwise. The preparation of financial statements requires Organization to make estimates and assumptions that affect the figures reported in Balance Sheet and Income & Expenditure Account. The actual results could differ from these estimates.

3. PRINCIPLES OF CONSOLIDATION

The consolidated financial statements of the Organization include accounts of foreign contribution and contributions under Section 80G of Income Tax Act, 1961.

4. FUND ACCOUNTING

Organization has followed the principle of having separate funds for each of the Program Focus Areas. Funds available under each Program Focus Area are classified into three categories pursuant to donor-imposed restrictions, Organizational policies & applicable law — Restricted Funds, Designated Funds & Unrestricted Fund.

4.1 Restricted Funds

Restricted funds are funds whose use has been limited by donors or applicable law to a specific time period and/or for a specific purpose. As & when the restrictions are satisfied, funds to that extent are transferred to Income & Expenditure Account in case of revenue expenditure and Asset Fund in case of capital expenditure.

4.1.1. Endowment Funds are non-expendable funds subject to stipulation that the principal is maintained and invested in perpetuity and earnings on investment are to be used for specified purposes. Governing Body of the Organization recommends the interest rate that needs to be allocated to Endowment at the end of each financial year taking into consideration average earning on investment and other administrative expenses. Any unutilized earning at the end of the year is added back to the endowment principal.

4.1.2. Staff Benefit Funds are funds set aside as per applicable law and Organization's policy, to provide for retirement benefits and other welfare measures to the employees of the Organization.

4.1.2.1. Defined Contribution Plans: - Provident Fund Organization has defined contribution plans for post-employment benefits in the form of Provident Fund for all the employees which is administered by Regional Provident Fund Commissioner. Contribution to Provident Fund is charged to Income and Expenditure account. Organization has no obligation (both formal and informal) over and above the contribution made to the fund.

4.1.2.2. Defined Benefit Plan: - Gratuity Fund, The Organization provides for gratuity, a defined benefit plan covering all eligible employees. The plan provides lump sum payment to eligible employees at retirement or termination of employment based on the salary of respective employee and years of employment with the Organization. The Organization invests the Gratuity Fund contribution in approved Bonds and term deposits. The amount of contribution is determined based upon actuarial valuation at the balance sheet date, carried out by an independent actuary. This contribution is charged off to the Income and Expenditure account. Projected Unit Credit Method is used for valuation of gratuity for actuarial valuation

4.1.2.3. Leave Encashment fund represents the accrued liability provided in accordance with the Organization's policy.

4.1.3. Earmarked Funds are expendable funds, uses of which are specified by the donors or applicable law.

4.1.4 Asset Fund - (Created out of Specified Contribution and Loan Funds) Asset Funds represent non-expendable funds invested in fixed assets (Net Block) for use by Organization's activities and it is not available for any other purpose. Funds utilized for capital expenditure are transferred from their sources (source may be of specified contribution, general contribution) to Asset fund at the time of capitalization. In case of assets financed by loan funds an amount equal to the actual loan repaid during the year is transferred to the Asset fund. Annually, the amount equal to the reduction in gross block of fixed assets on account of depreciation is transferred from Asset fund to Income and expenditure account.

4.2 Designated Funds

These are unrestricted funds set aside by the Governing Body for specific purposes and to meet future needs of the present commitments.

4.2.1. Endowment Funds are non-expendable funds subject to stipulation that the principal is maintained and invested in perpetuity and earnings on investment are to be used for specified purposes. Governing Body of the Organization recommends the interest rate that needs to be allocated to Endowment at the end of each financial year taking into consideration average earning on investment and other administrative expenses. Any unutilized earning at the end of the year is added back to the endowment principal.

4.2.2. Earmarked Funds are expendable funds as per the purpose specified by the Governing body.

4.2.3. Asset Replacement Fund is an expendable fund used for the major repairs & replacement of the fixed assets. When an asset is sold, retired or transferred, the equivalent amount is transferred from Asset fund to this fund. The rent collected from the facilities owned by the Organization is credited to this fund.

4.2.4. General Operating Fund is used to meet the working capital needs of the Organization. This fund is also used to meet the expenses incurred during the time gap between commencement of an externally funded project and actual receipt of funds; on reimbursable basis.

4.2.5. Revolving Fund it is a revolving fund which is used to meet seed money/ initial deposit / working capital for entrepreneurial initiatives identified through structured selection process as detailed in the fund guidelines.

4.3 Unrestricted Fund

4.3.1 General Fund: These are unconditional expendable funds available for use at the discretion of Governing Body for furtherance of Organization's objectives. These funds are neither restricted by donor nor designated for specific purpose by the Governing Body. All unrestricted unutilized donations are credited to General Fund. Surplus or deficit arising out of the operations in each of the Program Focus Areas is adjusted against their respective general fund. It is assumed that at times fluctuations will occur in projected income and expenditure; which cannot be fully anticipated during the planning process. In the light of such circumstances, it is the policy of the Organization to maintain a prudent level of General Fund to provide stability and flexibility.

5 ACCOUNTING OF INCOME AND EXPENDITURE

- **Revenue Recognition**
 - All the incomes are recognized when Organization is legally entitled to collect it and amount can be quantified with reasonable accuracy, on an accrual basis.
 - Interest on deployment of funds is recognized using the time proportion method, based on the underlying interest rates.
 - Revenue from training is recognized on rendering of service or completion of training.
 - Membership fees from members are accounted on actual receipt basis. Life membership fee is treated as a designated endowment fund.
- **General Contribution** includes unspecified donations received in cash or kind.
- **Earmarked Funds** received towards recurrent expenditure are credited to specific income accounts to the extent restrictions are satisfied.
- **Income from activities** includes user charges, training & consultancy fees for the services rendered.
- **Net Movement in Funds** represents the surplus/deficit arising from operations under each of the Program Focus Area during the year and is adjusted against the respective fund balances.

6 FIXED ASSETS

Fixed Assets are shown at cost and donations in kind are capitalized at nominal value. Maintenance, repairs and investment in minor asset are charged off to Statement of Income & Expenditure. That expenditure which will materially increase the value of the asset or extend its useful life is capitalized. The assets which have fulfilled their useful life are retired at the book value and is charged to Statement of Income & Expenditure. Amounts realized on sale of assets to the extent of net book value are credited to the asset account. Profit or loss resultant to the sale is charged to the Statement of Income and Expenditure.

7 DEPRECIATION

Depreciation on Fixed Assets has been charged on Straight Line Method at the following rates:

SL No	Asset	Dep. Rate (in %)
1.	Building	
	All type of building	3.33
	Asphalted roads	20
	Bore wells	20
2.	Furniture & fixtures	
	All type of furniture	14.29
3.	Equipment	
	Medical Lab equipment	10
	General equipment	12.5
	Renewal energy devices	20
4.	Computer	
	Server and Network	16.67
	End-user-systems	33.33
5.	Vehicle	
	All types of motor Car, Bus & Jeep	20
	All kinds of two wheelers	10

8 INVENTORY

Medicines, reagents, groceries, stationeries & consumables have been valued at cost or net realizable value whichever is lower. The cost is determined based on the First —in-First-out (FIFO) method of valuation.

9 FOREIGN EXCHANGE TRANSACTIONS

Transactions denominated in foreign currency are converted to Indian rupees and recorded as per the exchange rates prevalent on the date of transaction.

10 INVESTMENTS

Investments are made in accordance with provisions under Section 11 of Income tax Act, 1961, Investments of all the funds are pooled together. Each participating fund enters & withdraws from the pool based on fund movement. Investments are stated at cost with accrued interest.

11 BORROWING COST

Borrowing cost that is specifically attributable to the acquisition, construction or production of qualifying assets is capitalized as part of the cost of such asset. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. Other borrowing costs are recognized as an expense in the period in which they are incurred.

12 ACCOUNTING OF LEASE

Leases where the lessor effectively retains substantially all the risks and benefits of the ownership over the lease term are classified as operating lease. Operating lease payments are recognized as expenses in the statement of Income and Expenditure.

13 TAXATION

Organization is registered under Section 12AB of Income Tax Act and as such is exempt from taxation of its income and gains.

**Swami Vivekananda Youth Movement
Balance Sheet as at March 31, 2022**

(Amount in Rs.)

	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	As at March 31, 2022	As at March 31, 2021
SOURCE OF FUNDS								
Restricted funds								
Endowment funds	1	14,28,484	2,61,43,820	49,284	88,32,691	26,15,986	3,90,70,265	3,86,19,522
Staff benefit funds	2	1,97,19,395	-	-	-	-	1,97,19,395	1,95,27,479
Earmarked funds		-	1,34,11,802	30,56,432	2,88,75,006	64,199	4,54,07,439	7,89,73,555
Asset funds	4	18,00,827	9,42,04,550	15,20,409	9,36,60,687	2,92,24,643	22,04,11,115	16,41,84,832
Designated funds		2,29,48,706	13,37,60,172	46,26,125	13,13,68,384	3,19,04,828	32,46,08,214	30,13,05,388
Endowment funds	5	26,26,823	-	-	-	-	26,26,823	18,58,688
Earmarked funds	6	-	17,54,624	15,80,754	66,24,246		99,59,624	99,59,624
Asset replacement fund		-	21,02,121	1,37,768	1,42,52,321	22,64,260	1,87,56,470	1,70,56,871
General operating fund	8	44,91,985	7,67,797	3,90,117	2,53,31,824	18,277	3,10,00,000	2,10,00,000
Revolving fund	9	10,00,000	11,41,338	-	-	-	21,41,338	21,41,338
		81,18,808	57,65,880	21,08,639	4,62,08,391	22,82,537	6,44,84,255	5,20,16,521
Unrestricted Funds								
General fund	10	14,72,791	76,50,099	32,30,906	1,18,38,739	32,84,647	2,74,77,182	1,67,80,840
TOTAL FUNDS		3,25,40,305	14,71,76,151	99,65,670	18,94,15,514	3,74,72,012	41,65,69,651	37,01,02,749
APPLICATION OF FUNDS								
Fixed Assets								
Tangible assets	11A	4,51,998	7,42,99,747	15,20,409	8,54,55,809	2,92,24,641	19,09,52,604	17,02,06,268
Intangible assets	11B	13,48,829	1	-	3,06,032	2	16,54,864	19,69,757
Capital work in progress	11C	-	3,58,30,082	-	1,01,47,008	-	4,59,77,090	1,33,37,087
Investments								
Long term investments		2,65,81,129	4,69,38,798	20,60,598	4,23,86,228	27,56,926	12,07,23,679	12,64,83,009
Current Investments	12	-	16,00,000	18,48,230	1,46,85,332	9,66,745	1,91,00,307	2,66,03,074
Deposits	13	-	1,74,000	-	9,24,533	6,840	11,05,373	9,63,093
Current assets	14	1,28,81,223	1,69,05,501	58,33,428	4,24,45,672	46,88,815	8,27,54,639	8,17,56,780
TOTAL ASSETS		4,12,63,179	17,57,48,120	1,12,62,665	19,63,50,614	3,76,43,969	46,22,68,556	42,13,19,068
Liabilities								
Long term liabilities	15	25,06,428	1,42,10,360	5,000	17,79,217	15,000	1,85,16,005	2,67,15,830
Current liabilities	16	62,16,446	1,43,61,618	12,91,995	51,55,883	1,56,957	2,71,82,900	2,45,00,489
TOTAL LIABILITIES		87,22,874	2,85,71,978	12,96,995	69,35,100	1,71,957	4,56,98,905	5,12,16,319
NET ASSETS		3,25,40,305	14,71,76,151	99,65,670	18,94,15,514	3,74,72,012	41,65,69,651	37,01,02,749

Significant accounting policies, notes referred to above form an integral part of balance sheet
This is the balance sheet referred to in our report of even date

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 25087**

**Sd/-
Ms. Savitha S
Finance Manager**

**Sd/-
Dr. Kumar G S
Chief Executive Officer**

**Place: Bengaluru
Date: August 14, 2022**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Vivek M B
Secretary**

Swami Vivekananda Youth Movement
Statement of Income and Expenditure for the Year ended March 31, 2022

(Amount in Rs.)

	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2022	For the year ended March 31, 2021
INCOME								
Unrestricted								
Contribution	17	24,80,327	36,10,948	14,01,470	1,46,05,516	9,891	2,21,08,153	2,40,32,808
Income from activities - community contribution	18	8,86,515	1,84,21,915	42,18,817	5,24,87,234	47,83,497	8,07,97,978	7,42,28,152
Income from activities - support services	18	-	96,55,876	24,60,893	2,80,33,964	80,07,252	4,81,57,986	3,83,91,964
Interest income		35,81,882	7,27,971	1,47,694	24,79,314	1,03,370	70,40,231	61,60,994
Amount no longer payable Interest		2,07,587	2,45,415	49,052	3,44,267	-	8,46,321	12,68,669
Interest on IT refund		26,643	-	-	-	-	26,643	73,776
Designated								
Interest income on endowments	5	1,12,358	-	-	-	-	1,12,358	94,365
Earmarked funds		-	-	-	-	-	-	-
Restricted								
Earmarked funds	19	15,90,404	7,86,68,058	1,60,84,206	13,00,05,201	-	22,63,47,868	19,99,79,390
Interest income on endowments		71,425	12,97,115	2,464	4,40,524	1,30,063	19,41,591	22,96,481
TOTAL		89,57,141	11,26,27,297	2,43,64,596	22,83,96,021	1,30,34,073	38,73,79,129	34,65,26,599
EXPENDITURE								
Development support	20	2,24,24,677	-	-	-	-	2,24,24,677	1,86,46,507
Institution based services	21	14,09,199	3,83,52,619	-	8,68,97,188	56,86,840	13,23,45,845	9,18,54,552
Community based services	22	-	6,02,88,652	1,86,31,145	7,69,83,136	-	15,59,02,933	16,80,42,064
Support services	23	-	1,11,17,483	26,45,829	2,42,30,262	74,88,939	4,54,82,513	3,50,87,876
Provision for doubtful receivable & amount no longer receivable	24	2,573	8,30,682	12,130	14,72,790	1,823	23,19,998	1,57,92,648
Depreciation	25	8,19,856	70,97,072	3,64,066	82,59,473	16,87,798	1,82,28,264	1,69,60,212
TOTAL		2,46,56,305	11,76,86,507	2,16,53,170	19,78,42,849	1,48,65,400	37,67,04,230	34,63,83,860
Net movement in funds	26	(1,56,99,164)	(50,59,210)	27,11,426	3,05,53,172	(18,31,326)	1,06,74,899	1,42,739

Significant accounting policies, notes referred to above form an integral part of balance sheet
This is the balance sheet referred to in our report of even date

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 25087**

**Sd/-
Ms. Savitha S
Finance Manager**

**Sd/-
Dr. Kumar G S
Chief Executive Officer**

**Place: Bengaluru
Date: August 14, 2022**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Vivek M B
Secretary**

Swami Vivekananda Youth Movement
Receipts and Payments Account for the year ended March 31, 2022

(Amount in Rs.)

	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2022	For the year ended March 31, 2021
INCOME								
Opening balance	14E							
Cash on hand							3,40,205	1,54,997
Cash at scheduled banks Cheques on hand							3,42,75,702	4,37,29,278
Cash on hand							42,113	3,20,000
							3,46,58,020	4,42,04,275
Add: Receipts								
Donations & grants	27	48,38,866	8,76,84,012	1,47,85,503	17,53,65,510	9,891	28,26,83,782	23,77,39,786
Receipts from activities Other receipts	28	58,11,127	3,02,02,650	67,20,316	7,94,39,332	1,16,91,866	13,38,65,292	8,88,17,597
Other Receipts	29	51,643	56,000	-	81,500	-	1,89,143	4,54,946
Interest on fixed deposit & Others		36,61,027	21,77,392	1,61,368	28,96,887	2,23,972	91,20,646	90,45,323
TOTAL		1,43,62,662	12,01,20,055	2,16,67,187	25,77,83,229	1,19,25,730	42,58,58,863	33,60,57,652
Less: Payments								
Secured loan - net of repayment	30	(22,15,396)	12,69,807	12,32,014	4,29,695	50,166	7,66,286	1,10,01,208
Purchase of fixed assets & capital payments	31	22,94,540	3,62,63,603	1,96,114	3,46,07,109	-	7,33,61,366	2,25,42,503
Loans & advances and deposit	32	8,27,679	(59,429)	(15,000)	(12,82,746)	-	(5,29,496)	20,07,402
Expenses for the year and other utilities	33	2,92,33,014	10,88,87,534	2,22,34,372	18,85,18,345	1,31,50,602	36,20,23,866	31,22,32,608
		3,01,39,836	14,63,61,515	2,36,47,500	22,22,72,402	1,32,00,768	43,56,22,021	34,77,83,721
Investments in deposits/ Other investments - net		32,48,010	(93,92,830)	(57,97,386)	(14,39,617)	2,06,014	(1,31,75,808)	(21,79,813)
Closing balance							3,80,70,670	3,46,58,020
Represented by	14E							
Cash on hand							2,39,570	3,40,205
Cash at scheduled banks Cheques on hand							3,74,48,154	3,42,75,702
Cash on hand							3,82,946	42,113
TOTAL							3,80,70,670	3,46,58,020

Significant accounting policies, notes referred to above form an integral part of balance sheet
This is the balance sheet referred to in our report of even date

**For MSSV & Co,
Movement
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 25087**

**Sd/-
Ms. Savitha S
Finance Manager**

**Sd/-
Dr. Kumar G S
Chief Executive Officer**

**Place: Bengaluru
Date: August 14, 2022**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Vivek M B
Secretary**

Swami Vivekananda Youth Movement
Notes to accounts

1. ENDOWMENT FUNDS – RESTRICTED

	Opening Balance	During The Year				Closing Balance
		Contribution	Interest	Total	Expended	
Development support	14,28,484	-	71,425	14,99,909	71,425	14,28,484
Sub Total - I	14,28,484	-	71,425	14,99,909	71,425	14,28,484
Education						
For 'annadhanam'	12,000	-	600	12,600	600	12,000
For 'prizes & scholarship'	1,90,23,476	60,000	9,51,174	2,00,34,650	9,51,174	1,90,83,476
For 'other' educational activities'	67,22,344	3,26,000	3,45,341	73,93,685	3,45,341	70,48,344
Sub Total - II	2,57,57,820	3,86,000	12,97,115	2,74,40,935	12,97,115	2,61,43,820
Social economic empowerment program						
For 'SEEP Activities'	49,284	-	2,464	51,748	2,464	49,284
Sub Total - III	49,284	-	2,464	51,748	2,464	49,284
Health						
For water, sanitation, hygiene & environment	1,08,000	-	5,400	1,13,400	5,400	1,08,000
For VMH Fund	5,30,500	-	26,525	5,57,025	26,525	5,30,500
For 'prizes & scholarship'	28,298	-	1,415	29,713	1,415	28,298
For 'poor patient & palliative care'	81,15,893	50,000	4,07,184	85,73,077	4,07,184	81,65,893
Sub Total - IV	87,82,691	50,000	4,40,524	92,73,215	4,40,524	88,32,691
Training & research						
For 'prizes & scholarship'	76,50,099	-	-	-	-	-
For 'prizes & scholarship'	26,01,243	-	1,30,063	27,31,306	1,15,320	26,15,986
Sub Total - V	26,01,243	-	1,30,063	27,31,306	1,15,320	26,15,986
Total (I+II+III+IV+V)	3,86,19,522	4,36,000	19,41,591	4,09,97,113	19,26,848	3,90,70,265

Note 1A: Total endowment of Rs.3,90,70,265/- includes 87 number of endowments from individuals (Previous Year Rs.3,86,19,522/- includes 85 number of endowments received from individuals). The above endowments ranging from Rs.5,000/- to Rs.1,65,98,315/- depending on the purpose specified by the donor.

Note 1B: During the year Governing body has allocated interest of Rs.5%p.a. after considering related expenditure in maintaining the endowment fund.

2. STAFF BENEFIT FUND

	Opening Balance	During The Year			Closing Balance
		Contribution	Total	Expended	
Gratuity fund	1,73,99,400	29,91,180	2,03,90,580	25,46,541	1,78,44,039
Leave encashment fund	19,51,102	3,55,494	23,06,596	5,89,739	17,16,857
Staff recreation fund	1,76,977	-	1,76,977	18,478	1,58,499
Total	1,95,27,479	33,46,674	2,28,74,153	31,54,758	1,97,19,395

3. EARMARKED FUNDS

A. Based on sources

	Opening Balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
A. Based on Sources							
Educational Activity							

Government Body	3,16,642	10,21,940	53,24,791	66,63,373	63,12,130	-	3,51,243
Trusts & Foundations	50,27,331	1,78,18,517	-	2,28,45,848	1,95,52,309	-	32,93,539
Corporates	3,16,52,901	6,31,98,227	18,76,009	9,67,27,137	8,82,51,236	-	84,75,901
Individuals	17,65,600	10,29,352	-	27,94,952	15,03,833	-	12,91,119
Total Education - I	3,87,62,474	8,30,68,036	72,00,800	12,90,31,310	11,56,19,508	-	1,34,11,802
Socio Economic Empowerment Program			-			-	
Trusts & Foundations	47,320	27,45,752	-	27,93,072	26,23,010	-	1,70,062
Corporates	79,59,508	86,88,635	-	1,66,48,143	1,37,61,773	-	28,86,370
Total SEEP - II	80,06,828	1,14,34,387	-	1,94,41,215	1,63,84,783	-	30,56,432
Health	2,98,986	40,30,351	68,65,203	1,11,94,540	1,08,94,651	1,67,711	1,32,178
Trusts & Foundations	1,16,04,623	7,27,34,490	43,76,374	8,87,15,487	7,23,26,360	17,836	1,63,71,291
Academia	55,07,611	-	-	55,07,611	55,07,611	-	-
Corporates	1,37,62,146	6,37,16,158	6,42,185	7,81,20,489	6,58,68,076	50,000	1,22,02,413
UN Agencies	-	58,53,871	5,49,036	64,02,907	64,02,907	-	-
Individuals	9,66,688	5,00,000	-	14,66,688	12,97,563	-	1,69,125
Total Health - III	3,21,40,054	14,68,34,870	1,24,32,798	19,14,07,722	16,22,97,168	2,35,547	2,88,75,006
Training & Research	-	-	-	-	-	-	-
Individuals	64,199	-	-	64,199	-	-	64,199
Total Training & Research - IV	64,199	-	-	64,199	-	-	64,199
TOTAL (I + II + III + IV)	7,89,73,555	24,13,37,293	1,96,33,598	33,99,44,445	29,43,01,459	2,35,547	4,54,07,439

B. Based on programs

	B. Based on Programs							
		Opening Balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Balance
I.	Educational Activity							
	Government Body							
	Viveka Tribal Centre for Learning	3,16,642	21,940	52,74,842	56,13,424	53,42,005	-	2,71,419
	Student Education & Teacher Empowerment	-	10,00,000	49,949	10,49,949	9,70,125	-	79,824
		3,16,642	10,21,940	53,24,791	66,63,373	63,12,130	-	3,51,243
	Trusts & Foundations							
	Viveka Tribal Centre for Learning	13,97,317	23,65,434	-	37,62,751	24,13,025	-	13,49,726
	Vivekananda Teachers Training and Research Centre	15,49,124	10,00,000	-	25,49,124	14,00,922	-	11,48,202
	Student Education &	20,80,890	1,44,53,083	-	1,65,33,973	1,57,38,362	-	7,95,611

	Teacher Empowerment							
		50,27,331	1,78,18,517	-	2,28,45,848	1,95,52,309	-	32,93,539
	Corporates							
	Viveka Tribal Centre for Learning	87,62,918	1,51,33,196	14,76,009	2,53,72,123	2,38,58,751	-	15,13,372
	Vivekananda Teachers Training and Research Centre	17,44,475	-	-	17,44,475	10,48,326	-	6,96,149
	Viveka School of Excellence	1,79,737	-	-	1,79,737	1,79,737	-	-
	Student Education & Teacher Empowerment	2,09,65,771	4,80,65,031	4,00,000	6,94,30,802	6,31,64,422	-	62,66,380
		3,16,52,901	6,31,98,227	18,76,009	9,67,27,137	8,82,51,236	-	84,75,901
	Individuals							
	Viveka Tribal Centre for Learning	14,65,600	6,60,000	-	21,25,600	8,34,481	-	12,91,119
	Student Education & Teacher Empowerment	3,00,000	3,69,352	-	6,69,352	6,69,352	-	-
		17,65,600	10,29,352	-	27,94,952	15,03,833	-	12,91,119
	Total Education - I	3,87,62,474	8,30,68,036	72,00,800	12,90,31,310	11,56,19,508	-	1,34,11,802
II.	Socio Economic Empowerment Program	-	-	-	-	-	-	-
	Government Body							
	Tribal, women & youth socio economic empowerment program	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Trusts & Foundations							
	Pandemic & Disaster Relief	47,320	27,45,752	-	27,93,072	26,23,010	-	1,70,062
		47,320	27,45,752	-	27,93,072	26,23,010	-	1,70,062
	Corporates							
	Tribal, women & youth socio economic empowerment program	75,05,406	86,88,635	-	1,61,94,041	1,37,61,773	-	24,32,268
	Disaster Relief	4,54,102	-	-	4,54,102	-	-	4,54,102
		79,59,508	86,88,635	-	1,66,48,143	1,37,61,773	-	28,86,370
	Individuals							
	Total SEEP - II	80,06,828	1,14,34,387	-	1,94,41,215	1,63,84,783	-	30,56,432
III.	Health	-	-	-	-	-	-	-
	Government Body							

	Vivekananda Memorial Hospital	-	-	24,40,800	24,40,800	24,40,800	-	-
	Academic & medical research	-	20,71,997	31,28,378	52,00,375	52,00,375	-	-
	Medical care & rehabilitation	1,750	75,000	11,30,025	12,06,775	12,05,025	-	1,750
	HIV/AIDS - Care & Control	2,97,236	18,83,354	1,66,000	23,46,590	20,48,451	1,67,711	1,30,428
		2,98,986	40,30,351	68,65,203	1,11,94,540	1,08,94,651	1,67,711	1,32,178
	Trusts & Foundations							
	Vivekananda Memorial Hospital	41,29,574	2,14,22,321	-	2,55,51,895	1,78,17,062	-	77,34,833
	HIV/AIDS - Care & Control	3,83,808	1,77,08,892	-	1,80,92,700	1,76,91,718	17,836	3,83,146
	Care & Rehabilitation	13,87,154	-	-	13,87,154	5,31,200	-	8,55,954
	Medical care & rehabilitation	55,87,315	2,79,89,669	26,38,258	3,62,15,242	3,12,15,242	-	50,00,000
	Water, Sanitation, Hygiene & Environment	1,16,772	56,13,608	17,38,116	74,68,496	50,71,138	-	23,97,358
		1,16,04,623	7,27,34,490	43,76,374	8,87,15,487	7,23,26,360	17,836	1,63,71,291
	Academia							
	Academic & Research	55,07,611	-	-	55,07,611	55,07,611	-	-
		55,07,611	-	-	55,07,611	55,07,611	-	-
	Corporates							
	Vivekananda Memorial Hospital	39,24,088	3,42,86,776	-	3,82,10,864	3,37,93,643	-	44,17,221
	Medical care & rehabilitation	73,50,070	2,78,95,935	6,42,185	3,58,88,190	2,89,48,264	50,000	68,89,926
	Care & Rehabilitation	18,82,802	3,50,000	-	22,32,802	13,37,536	-	8,95,266
	Water, Sanitation, Hygiene & Environment	6,05,186	11,83,447	-	17,88,633	17,88,633	-	-
		1,37,62,146	6,37,16,158	6,42,185	7,81,20,489	6,58,68,076	50,000	1,22,02,413
	World Bodies							
	Water, Sanitation, Hygiene & Environment	-	58,53,871	5,49,036	64,02,907	64,02,907	-	-
		-	58,53,871	5,49,036	64,02,907	64,02,907	-	-
	Individuals							
	Academic & Research	96,540	-	-	96,540	-	-	96,540
	Medical care & rehabilitation - CCST	96,037	5,00,000	-	5,96,037	5,23,452	-	72,585

	Vivekananda Memorial Hospital	7,74,111	-	-	7,74,111	7,74,111	-	-
		9,66,688	5,00,000	-	14,66,688	12,97,563	-	1,69,125
	Total Health - III	3,21,40,054	14,68,34,870	1,24,32,798	19,14,07,722	16,22,97,168	2,35,547	2,88,75,006
IV.	Training & Research	-	-	-	-	-	-	-
	Individuals							
	Academic & Research	64,199	-	-	64,199	-	-	64,199
		64,199	-	-	64,199	-	-	64,199
	Total Training & Research - IV	64,199	-	-	64,199	-	-	64,199
	TOTAL (I + II + III + IV)	7,89,73,555	24,13,37,293	1,96,33,598	33,99,44,445	29,43,01,459	2,35,547	4,54,07,439
		-	-	-	-	-	-	-

5. ASSET FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	23,87,799	6,23,64,919	16,88,361	6,68,81,478	3,08,62,275	16,41,84,832
ADD: Additions during the year	2,23,884	3,62,63,603	1,96,114	3,46,07,109	-	7,12,99,710
ADD: Trans from General Fund - Repayment of Loan	-	26,73,099	-	4,31,573	50,166	31,54,838
(LESS): Transfer of sale of Asset-to-Asset Replacement Fund	-	-	-	-	-	-
ADD / (LESS): Transfer from / (to) Inc & Exp a/c	(8,19,856)	(70,97,072)	(3,64,066)	(82,59,473)	(16,87,798)	(1,82,28,264)
Closing Balance	18,00,827	9,42,04,550	15,20,409	9,36,60,687	2,92,24,643	22,04,11,116

6. ENDOWMENT FUNDS- DESIGNATED

	Opening Balance	During the Year				Closing Balance
		Contribution	Interest	Total	Expended	
Development Support						
Staff Fund	15,46,188	7,58,135	96,315	24,00,638	96,315	23,04,323
Life membership fee fund	3,12,500	10,000	16,043	3,38,543	16,043	3,22,500
Total	18,58,688	7,68,135	1,12,358	27,39,181	1,12,358	26,26,823

7. EARMARKED FUNDS – DESIGNATED

	Opening Balance	Transferred from Corpus	Total	Expended during the year	Balance
I	Education				

	Tribal Education Fund	17,54,624	-	17,54,624	-	17,54,624
	Viveka Scholar Program Fund	-	-	-	-	-
	Total Education - I	17,54,624	-	17,54,624	-	17,54,624
II	SEEP					
	SEEP fund	7,84,974	-	7,84,974	-	7,84,974
	Flood Relief Fund	5,45,461	-	5,45,461	-	5,45,461
	Tribal Development Fund - SEEP	2,50,319	-	2,50,319	-	2,50,319
	Total SEEP - II	15,80,754	-	15,80,754	-	15,80,754
III	Health					
	Paramedical scholarship & research fund	94,587	-	94,587	-	94,587
	Medical speciality Fund - OBG	3,44,419	-	3,44,419	-	3,44,419
	Medical speciality Fund - Ortho	22,500	-	22,500	-	22,500
	Poor patient Fund	10,78,816	-	10,78,816	-	10,78,816
	Tribal Mobile Health Unit Fund	14,04,561	-	14,04,561	-	14,04,561
	Community Development Fund - Health	36,79,363	-	36,79,363	-	36,79,363
	Total Health - III	66,24,246	-	66,24,246	-	66,24,246
	TOTAL (I + II+III)	99,59,624	-	99,59,624	-	99,59,624

8. ASSET REPLACEMENT FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	19,17,716	97,255	1,29,74,494	20,67,406	1,70,56,871
ADD: Sale of Asset	-	-	-	-	-	-
ADD / (LESS): Trans from / (to) I & E A/c	-	1,84,405	40,513	12,87,827	1,96,854	17,09,599
(LESS): Utilised during the year	-	-	-	(10,000)	-	(10,000)
Closing Balance	-	21,02,121	1,37,768	1,42,52,321	22,64,260	1,87,56,470

9. GENERAL OPERATING FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	35,91,985	7,67,797	3,90,117	1,62,31,824	18,277	2,10,00,000
ADD: Amount transferred from General Fund	-	-	-	1,00,00,000	-	1,00,00,000
ADD / (LESS): Fund movement	9,00,000	-	-	(9,00,000)	-	-
Closing Balance	44,91,985	7,67,797	3,90,117	2,53,31,824	18,277	3,10,00,000

10. REVOLVING FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	10,00,000	11,41,338	-	-	-	21,41,338
ADD / (LESS): Transferred from / (to) Income & Expenditure A/c	-	-	-	-	-	-
Add: Addition during the year	-	-	-	-	-	-
Less: Utilized during the year	-	-	-	-	-	-
Total	10,00,000	11,41,338	-	-	-	21,41,338

11. GENERAL FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	15,66,504	59,99,838	3,58,982	81,65,579	6,89,938	1,67,80,841
ADD: Transfer from Inc & Exp Statement	(1,48,60,830)	18,53,457	30,34,979	3,75,24,818	(3,55,125)	2,71,97,299
ADD/(LESS): Transfer of General Fund	1,50,00,000	30,00,000	-	(2,10,00,000)	30,00,000	-
ADD/(LESS): Transfer to General operating fund	-	-	-	(1,00,00,000)	-	(1,00,00,000)
ADD: Dissolution of designated funds	-	-	-	-	-	-
ADD/(LESS): Transfer from/to revolving fund	-	-	-	-	-	-
ADD/(LESS): Transfer to Endowment Fund	-	-	-	-	-	-
LESS: Capital Payments	2,32,884	5,30,097	1,63,055	24,20,085	-	33,46,121
LESS: Repayment of Loan	-	26,73,099	-	4,31,573	50,166	31,54,838
Closing Balance	14,72,790	76,50,099	32,30,906	1,18,38,739	32,84,647	2,74,77,182

12. FIXED ASSETS AND CAPITAL WORK IN PROGRESS

Particulars	Gross block (In rupees)				Accumulated depreciation (In rupees)					Net Block (In rupees)	
	Opening balance	Additions	Disposals	Closing balance	Opening balance	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Other adjustments	Closing balance	Balance at the end of the current year	Balance at the end of the previous year
OMA											
Land	-	-	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Equipment	1,00,890	14,950	-	1,15,840	3,153	12,768	-	-	15,921	99,919	97,737
Computers	8,70,850	1	-	8,70,851	2,93,811	2,58,056	-	-	5,51,867	3,18,984	5,77,039
Furniture & fittings	61,888	5	-	61,893	18,821	9,977	-	-	28,798	33,095	43,067
Software	25,72,943	2,17,928	-	27,90,871	9,02,987	5,39,055	-	-	14,42,042	13,48,829	16,69,956
Capital work in progress	-	-	-	-	-	-	-	-	-	-	-
Total	36,06,571	2,32,884	-	38,39,455	12,18,772	8,19,856	-	0	20,38,628	18,00,827	23,87,799
EDUCATION											
Land	24,96,877	-	-	24,96,877	-	-	-	-	-	24,96,877	24,96,877
Building	6,53,54,178	35,85,514	-	6,89,39,692	1,28,68,221	24,42,484	-	-	1,53,10,705	5,36,28,987	5,24,85,957
Vehicles	1,14,25,111	25,53,600	-	1,39,78,711	63,65,146	14,34,894	-	-	78,00,040	61,78,671	50,59,964
Equipment	1,23,88,732	15,51,203	-	1,39,39,935	49,31,104	24,04,421	-	-	73,35,525	66,04,410	74,57,628
Computers	33,14,773	1,94,742	-	35,09,515	30,65,427	1,44,700	-	-	32,10,127	2,99,388	2,49,346
Furniture & fittings	56,84,457	33,96,185	-	90,80,642	33,18,655	6,70,573	-	-	39,89,228	50,91,414	23,65,802
Software	35,000	-	-	35,000	34,999	-	-	-	34,999	1	1
Capital work in progress	1,08,47,723	2,78,34,426	28,52,067	3,58,30,082	-	-	-	-	-	3,58,30,082	1,08,47,723
Total	11,15,46,851	3,91,15,670	28,52,067	14,78,10,454	3,05,83,553	70,97,072	-	-	3,76,80,624	11,01,29,830	8,09,63,298
SEEP											
Land	-	-	-	-	-	-	-	-	-	-	-
Building	1,62,480	-	-	1,62,480	8,124	5,416	-	-	13,540	1,48,940	1,54,356
Vehicles	-	1	-	1	-	-	-	-	-	1	-

Equipment	17,55,020	1,63,055	-	19,18,075	3,37,554	2,70,080	-	-	6,07,634	13,00,441	14,17,466
Computers	3,43,246	-	-	3,43,246	2,56,961	81,360	-	-	3,38,321	4,925	86,285
Software	-	-	-	-	-	-	-	-	-	-	-
Furniture & fittings	39,350	33,058	-	72,408	9,096	7,210	-	-	16,306	56,102	30,254
Capital work in progress	-	-	-	-	-	-	-	-	-	-	-
Total	23,00,096	1,96,114	-	24,96,210	6,11,735	3,64,066	-	-	9,75,801	15,20,409	16,88,361
HEALTH											
Land	22,71,089	-	-	22,71,089	-	-	-	-	-	22,71,089	22,71,089
Building	5,53,68,751	49,22,317	-	6,02,91,068	1,36,84,943	24,24,497	-	-	1,61,09,440	4,41,81,628	4,16,83,808
Vehicles	33,95,165	10,62,864	-	44,58,029	23,74,682	3,77,073	-	-	27,51,755	17,06,274	10,20,483
Equipment	3,35,00,279	1,95,63,210	-	5,30,63,489	1,36,93,888	43,10,402	-	-	1,80,04,290	3,50,59,199	1,98,06,391
Computers	37,82,770	7,83,563	-	45,66,333	31,80,222	6,82,750	-	-	38,62,972	7,03,361	6,02,548
Furniture & fittings	28,34,132	5,36,402	-	33,70,534	14,46,400	3,89,876	-	-	18,36,276	15,34,258	13,87,732
Software	3,68,094	81,109	-	4,49,202	68,296	74,875	-	-	1,43,170	3,06,032	2,99,798
Capital work in progress	24,89,364	76,57,644	-	1,01,47,008	-	-	-	-	-	1,01,47,008	24,89,364
Total	10,40,09,644	3,46,07,109	-	13,86,16,753	3,44,48,431	82,59,473	-	-	4,27,07,904	9,59,08,849	6,95,61,213
Particulars	Gross block (In rupees)				Accumulated depreciation (In rupees)				Net Block (In rupees)		
	Opening balance	Additions	Disposals	Closing balance	Opening balance	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Other adjustments	Closing balance	Balance at the end of the current year	Balance at the end of the previous year
T&R											
Land	4,65,900	-	-	4,65,900	-	-	-	-	-	4,65,900	4,65,900
Building	3,81,25,281	-	-	3,81,25,281	88,90,432	14,44,860	-	-	1,03,35,292	2,77,89,989	2,92,34,849
Vehicles	9,97,228	-	-	9,97,228	8,97,505	-	-	-	8,97,505	99,723	99,723
Equipment	30,08,494	-	-	30,08,494	19,42,413	2,18,696	-	-	21,61,109	8,47,385	10,66,081
Computers	13,38,513	-	-	13,38,513	13,38,455	-	-	-	13,38,455	58	58
Furniture & fittings	11,68,222	-	-	11,68,222	11,22,394	24,242	-	-	11,46,636	21,586	45,828
Software	49,200	-	-	49,200	49,198	-	-	-	49,198	2	2
Capital work in progress	-	-	-	-	-	-	-	-	-	-	-

Total	4,51,52,838	-	-	4,51,52,838	1,42,40,397	16,87,798	-	-	1,59,28,195	2,92,24,643	3,09,12,441
Grant Total	26,66,16,000	3,41,51,777	28,52,067	33,79,15,709	8,11,02,887	1,82,28,264	-	-	9,93,31,152	23,85,84,557	18,55,13,112
Previous Year	24,44,99,053	4,00,85,408	1,79,68,461	26,66,16,000	6,41,42,675	1,69,60,212	-	-	8,11,02,887	18,55,13,112	18,03,56,378

11A TANGIBLE ASSETS

Particulars	Gross block (In rupees)				Accumulated depreciation (In rupees)					Net Block (In rupees)	
	Opening balance	Additions	Disposals	Closing balance	Opening balance	Depreciation/ amortisation expense for the year	Eliminated on disposal of assets	Other adjustments	Closing balance	Balance at the end of the current year	Balance at the end of the previous year
OMA											
Land	-	-	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Equipment	1,00,890	14,950	-	1,15,840	3,153	12,768	-	-	15,921	99,919	97,737
Computers	8,70,850	1	-	8,70,851	2,93,811	2,58,056	-	-	5,51,867	3,18,984	5,77,039
Furniture & fittings	61,888	5	-	61,893	18,821	9,977	-	-	28,798	33,094	43,067
Total	10,33,628	14,956	-	10,48,584	3,15,785	2,80,801	-	0	5,96,586	4,51,998	7,17,843
EDUCATION											
Land	24,96,877	-	-	24,96,877	-	-	-	-	-	24,96,877	24,96,877
Building	6,53,54,178	35,85,514	-	6,89,39,692	1,28,68,221	24,42,484	-	-	1,53,10,705	5,36,28,987	5,24,85,957
Vehicles	1,14,25,111	25,53,600	-	1,39,78,711	63,65,146	14,34,894	-	-	78,00,040	61,78,671	50,59,964
Equipment	1,23,88,732	15,51,203	-	1,39,39,935	49,31,104	24,04,421	-	-	73,35,525	66,04,410	74,57,628
Computers	33,14,773	1,94,742	-	35,09,515	30,65,427	1,44,700	-	-	32,10,127	2,99,388	2,49,346
Furniture & fittings	56,84,457	33,96,185	-	90,80,642	33,18,655	6,70,573	-	-	39,89,228	50,91,414	23,65,802
Total	10,06,64,128	1,12,81,244	-	11,19,45,372	3,05,48,554	70,97,072	-	-	3,76,45,625	7,42,99,747	7,01,15,574
SEEP											
Land	-	-	-	-	-	-	-	-	-	-	-
Building	1,62,480	-	-	1,62,480	8,124	5,416	-	-	13,540	1,48,940	1,54,356
Vehicles	-	-	-	-	-	-	-	-	-	1	-

Equipment	17,55,020	16,35,055	-	19,18,075	3,37,554	2,70,080	-	-	6,07,634	13,10,441	14,17,466
Computers	3,43,246	-	-	3,43,246	2,56,961	81,360	-	-	3,38,321	4,925	86,285
Furniture & fittings	39,350	33,058	-	72,408	9,096	7,210	-	-	16,306	56,102	30,254
Total	23,00,096	1,96,114	-	24,96,210	6,11,735	3,64,068	-	-	9,75,801	15,20,409	16,88,361
Particulars	Gross block (In rupees)				Accumulated depreciation (In rupees)					Net Block (In rupees)	
	Opening balance	Additions	Disposals	Closing balance	Opening balance	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Other adjustments	Closing balance	Balance at the end of the current year	Balance at the end of the previous year
HEALTH											
Land	22,71,089	-	-	22,71,089	-	-	-	-	-	22,71,089	22,71,089
Building	5,53,68,751	49,22,317	-	6,02,91,068	1,36,84,943	24,24,497	-	-	1,61,09,440	4,41,81,628	4,16,83,808
Vehicles	33,95,165	10,62,864	-	44,58,029	23,74,682	3,37,073	-	-	27,51,755	17,06,274	10,20,483
Equipment	3,35,00,279	1,95,63,210	-	5,30,63,489	1,36,93,888	43,10,402	-	-	1,80,04,290	3,50,59,199	1,98,06,391
Computers	37,82,770	7,83,563	-	45,66,333	31,80,222	6,82,750	-	-	38,62,972	7,03,361	6,02,548
Furniture & fittings	28,34,132	5,36,402	-	33,70,534	14,46,400	3,89,876	-	-	18,36,276	15,34,258	13,87,732
Total	10,11,52,186	2,68,68,356	-	12,80,20,542	3,43,80,135	81,84,598	-	-	4,25,64,733	8,54,55,809	6,67,72,051
T&R											
Land	4,65,900	-	-	4,65,900	-	-	-	-	-	4,65,900	4,65,900
Building	3,81,25,281	-	-	3,81,25,281	88,90,432	14,44,860	-	-	1,03,35,292	2,77,89,989	2,92,34,849
Vehicles	9,97,228	-	-	9,97,228	8,97,505	-	-	-	8,97,505	99,723	99,723
Equipment	30,08,494	-	-	30,08,494	19,42,413	2,18,696	-	-	21,61,109	8,47,335	10,66,081
Computers	13,38,513	-	-	13,38,513	13,38,455	-	-	-	13,38,455	58	58
Furniture & fittings	11,68,222	-	-	11,68,222	11,22,394	24,242	-	-	11,46,636	21,586	45,828
Total	4,51,03,638	-	-	4,51,03,638	1,41,91,199	16,87,798	-	-	1,58,78,997	2,92,24,641	3,09,12,439
Grant Total	25,02,53,576	3,83,60,670	-	28,86,14,346	8,00,47,408	1,76,14,335			9,76,61,743	19,09,52,603	17,02,06,268

11B INTANGIBLE ASSETS

Particulars	Gross block (In rupees)				Accumulated depreciation (In rupees)					Net Block (In rupees)	
	Opening balance	Additions	Disposals	Closing balance	Opening balance	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Other adjustments	Closing balance	Balance at the end of the current year	Balance at the end of the previous year
OMA											
Software	25,72,943	2,17,928	-	27,90,871	9,02,987	5,39,055	-	-	14,42,042	13,48,829	16,69,956
Total	25,72,943	2,17,928	-	27,90,871	9,02,987	5,39,055	-	0	14,42,042	13,48,829	16,69,956
EDUCATION											
Software	35,000	-	-	35,000	34,999	-	-	-	34,999	1	1
Total	35,000	-	-	35,000	34,999	-	-	-	34,999	1	1
SEEP											
Software	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
HEALTH											
Software	3,68,094	81,109	-	4,49,202	68,296	74,875	-	-	1,43,170	3,06,032	2,99,798
Total	3,68,094	81,109	-	4,49,202	68,296	74,875	-	-	1,43,170	3,06,032	2,99,798
T&R											
Software	49,200	-	-	49,200	49,198	-	-	-	49,198	2	2
Total	49,200	-	-	49,200	49,198	-	-	-	49,198	2	2
Grant Total	30,25,237	2,99,037	-	33,24,273	10,55,480	6,13,930	-	-	16,69,409	16,54,864	19,69,757

11C CAPITAL WORK IN PROGRESS

Particulars	Gross block (In rupees)				Accumulated depreciation (In rupees)					Net Block (In rupees)	
	Opening balance	Additions	Disposals	Closing balance	Opening balance	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Other adjustments	Closing balance	Balance at the end of the current year	Balance at the end of the previous year
OMA											
Capital work in progress	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	0	-	-	-
EDUCATION											
Capital work in progress	1,08,47,723	2,78,34,426	28,52,067	3,58,30,082	-	-	-	-	-	3,58,30,082	1,08,47,723
Total	1,08,47,723	2,78,34,426	28,52,067	3,58,30,082	-	-	-	-	-	3,58,30,082	1,08,47,723
SEEP											
Capital work in progress	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
HEALTH											
Capital work in progress	24,89,364	76,57,644	-	1,01,47,008	-	-	-	-	-	1,01,47,008	24,89,364
Total	24,89,364	76,57,644	-	1,01,47,008	-	-	-	-	-	1,01,47,008	24,89,364
T&R											
Capital work in progress	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Grant Total	1,33,37,087	3,54,92,070	28,52,067	4,59,77,090	-	-	-	-	-	4,59,77,090	1,33,37,087

13. INVESTMENT

A. Classification based on Maturity

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Long Term investments							
Term Deposits	2,65,81,130	4,69,38,798	20,60,598	4,23,86,228	27,56,926	12,07,23,679	12,64,83,009
Current investments							
Short term Deposits	-	16,00,000	18,48,230	1,46,85,332	9,66,745	1,91,00,307	2,66,03,074
Total	2,65,81,130	4,85,38,798	39,08,828	5,70,71,559	37,23,671	13,98,23,986	15,30,86,083

B. Fund wise Allocation

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Restricted Endowment Funds	14,28,484	2,61,43,820	49,284	88,32,691	26,15,986	3,90,70,265	3,86,19,522
Designated Endowment Funds	26,26,823	-	-	-	-	26,26,823	18,58,688
Designated Earmarked Fund	-	10,22,423	15,80,754	51,24,246	-	77,27,423	77,27,424
Revolving fund	-	10,41,818	-	-	-	10,41,818	1,41,338
Staff Benefit Fund	1,97,19,395	-	-	-	-	1,97,19,395	1,95,27,479
Earmarked Funds	-	1,31,99,802	18,49,329	2,57,15,665	64,199	4,08,28,995	5,93,30,412
Asset Replacement Fund	-	21,02,121	1,37,768	1,42,52,321	8,87,546	1,73,79,756	1,56,80,155
General Funds	3,00,000	37,91,980	1,87,173	31,41,636	1,40,940	75,61,728	91,31,252
Long term Liability	25,06,428	12,36,835	5,000	5,000	15,000	37,68,263	10,69,813
General Operating Fund	-	-	99,520	-	-	99,520	-
Total	2,65,81,130	4,85,38,798	39,08,828	5,70,71,559	37,23,671	13,98,23,986	15,30,86,083

14. DEPOSITS

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	1,74,000	-	7,82,253	6,840	9,63,093
Add/(Less): Deposit given	-	-	-	1,42,280	-	1,42,280
Closing Balance	-	-	-	9,24,533	6,840	11,05,373

15. CURRENT ASSETS

A.	Earmarked Fund Receivable (Considered good)							
		Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
	Government body	-	69,21,565	-	72,70,008	-	1,41,91,573	1,31,11,605
	Corporates	-	18,76,009	-	30,65,317	-	49,41,326	30,85,919
	Non profit institution donors	-	-	-	19,83,039	-	19,83,039	42,55,552
	Individuals	-	-	-	5,49,036	-	5,49,036	9,74,682
	Sub Total - A	-	87,97,574	-	1,28,67,400	-	2,16,64,974	2,14,27,758
B.	Other Receivables							
	Receivable from Govt authorities	16,68,953	-	-	-	-	16,68,953	18,50,915
	Other Receivables	8,40,231	20,41,867	2,13,698	12,27,229	12,41,644	55,64,669	1,04,32,814
	Sub Total - B	25,09,184	20,41,867	2,13,698	12,27,229	12,41,644	72,33,622	1,22,83,729
C.	Loans & Advances							
	Capital Advance	20,61,656	-	-	-	-	20,61,656	-
	Rental Advance	-	4,72,270	1,00,000	3,00,000	-	8,72,270	7,71,000
	Vendor & staff Advances	15,45,761	18,44,774	1,77,000	26,93,147	-	62,60,682	66,73,634
	Other Loans & Advances:	14,22,306	1,49,520	-	3,56,950	-	19,28,776	14,78,921
	Sub Total - C	50,29,723	24,66,564	2,77,000	33,50,097	-	1,11,23,384	89,23,555
D.	Inventory							
	Inventory	-	4,71,943	-	41,89,046	-	46,61,989	44,63,717
	Sub Total - D	-	4,71,943	-	41,89,046	-	46,61,989	44,63,717
E.	Cash & Bank Balances							
	Cash on Hand	-	4,031	-	2,33,411	2,129	2,39,571	3,40,205
	Cash at Scheduled Banks	53,42,316	31,22,522	53,42,730	2,01,95,544	34,45,042	3,74,48,151	3,42,75,702
	Cheque on Hand	-	-	-	3,82,946	-	3,82,946	42,113
	Sub Total - E	53,42,316	31,26,553	53,42,730	2,08,11,901	34,47,171	3,80,70,671	3,46,58,020
	Total (A+B+C+D+E)	1,28,81,223	1,69,05,501	58,33,428	4,24,45,672	46,88,815	8,27,54,639	8,17,56,779

16. LONG TERM LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Term Loan from banks for acquisition of fixed assets	-	1,29,73,525		17,74,217		1,47,47,742	1,86,50,566
Unsecured loan from individuals for Covid crisis	-	-	-	-	-	-	42,50,001
Caution deposit	25,06,428	12,31,835	5,000	5,000	15,000	37,68,263	-
Total	25,06,428	1,42,10,360	5,000	17,79,217	15,000	1,85,16,005	2,67,15,830

17. CURRENT LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Current maturity of long term debt *	-	29,51,755		4,73,946	-	34,25,701	26,77,715
Unspent specified contribution returnable	-	2,28,577	1,00,000	1,10,000	-	4,38,577	3,78,577
Sundry creditors for purchases & services	19,77,097	73,53,023	1,91,995	16,04,484	30,177	1,11,56,775	1,20,47,304
Statutory payables	20,03,576	-	-	-	-	20,03,576	19,24,702
Advance received	7879	28,264	-	1,67,454	1,26,780	3,23,286	25,758
Short term borrowings							
Overdrawn bank balances	44,190	-	-	-	-	44,190	19,589
Short term loan from banks	21,90,795	38,00,000	10,00,000	28,00,000	-	97,90,795	74,26,844
Total	62,16,446	1,43,61,618	12,91,995	51,55,884	1,56,957	2,71,82,900	2,45,00,489
* Refer note no 16B for other terms & conditions of loan							

16 A DEFAULT IN REPAYMENT OF BORROWINGS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 B TERMS AND CONDITIONS

	Particulars	Nature of security	Amt of loan sanctioned	Amt of loan utilised	Closing balance as on 31.03.2022	Terms of repayment
1	Name of the bank - Canara Bank Purpose - Construction of building, purchase of furniture etc at Saragur - Doctors' Block	Hypothecation of asset created out of term loan Hypothecation of Swaraj Mazda vehicle Hypothecation of Swaraj Mazda vehicle	32,00,000	32,61,015	22,48,163	93 monthly instalments of Rs.55,447 starting from November 2018
2	Name of the bank - Canara Bank	Hypothecation of asset created out of term loan	1,04,71,876	1,04,71,876	73,09,785	97 monthly instalments of Rs.1,83,218

	Purpose - Construction of building, purchase of furniture etc at Saragur - Teachers' Block	Hypothecation of Swaraj Mazda vehicle Equitable mortgage of land & existing building at CA-2 Mysore				starting from November 2018
3	Name of the bank - Canara Bank Purpose - Construction of building, purchase of furniture etc at Saragur - Viveka School of School of Excellence	Hypothecation of asset created out of term loan Hypothecation of Swaraj Mazda vehicle Equitable mortgage of land & existing building at CA-2 Mysore	1,10,00,000	1,10,00,000	86,15,495	77 monthly instalments of Rs.1,84,868 starting from October 2020
TOTAL					1,81,73,443	
Less: Current maturities of long-term debt					34,25,701	
Closing balance of long-term loans					1,47,47,742	

18. CONTRIBUTION

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Indian Contribution	23,77,403	36,10,948	13,01,470	1,39,67,792	9,891	2,12,67,504	2,28,42,084
Foreign Contribution	1,02,924	-	1,00,000	6,37,725	-	8,40,649	11,90,724
Total	24,80,327	36,10,948	14,01,470	1,46,05,516	9,891	2,21,08,153	2,40,32,808

19. INCOME FROM ACTIVITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Community Contribution	8,86,515	1,84,21,915	42,18,817	5,24,87,234	47,83,497	8,07,97,978	7,42,28,152
Support Services	-	96,55,876	24,60,893	2,80,33,964	80,07,252	4,81,57,986	3,83,91,964
Total	8,86,515	2,80,77,791	66,79,710	8,05,21,199	1,27,90,749	12,89,55,964	11,26,20,116

20. EARMARKED FUNDS -INCOME

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	6,23,01,545	-	-	-	6,23,01,545	6,19,36,208
Care & rehabilitation	-	-	-	7,55,80,411	-	7,55,80,411	4,17,56,397
HIV/AIDS - Care & Control	-	-	-	1,78,64,407	-	1,78,64,407	1,47,43,153
Patient care & treatment	-	-	-	1,45,02,302	-	1,45,02,302	1,59,89,180
Slum development program	-	-	-	-	-	-	36,75,478
Water, Sanitation, Hygiene & Environment Programs	-	-	-	1,28,61,108	-	1,28,61,108	1,58,85,508
Tribal development programs	14,22,577	1,63,66,513	10,81,818	33,21,898	-	2,21,92,806	4,49,76,008

Youth empowerment & community awareness program	1,67,827	-	1,50,02,387	5,67,087	-	1,57,37,301	10,17,458
Academic & research	-	-	-	53,07,988	-	53,07,988	-
Total	15,90,404	7,86,68,058	1,60,84,206	13,00,05,201	-	22,63,47,868	19,99,79,390
<i>Note 19A : These are Earmarked funds released from restrictions as specified activities are performed and qualifying expenditure incurred during the year</i>							

21. DEVELOPMENT SUPPORT

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Accounting & Auditing & monitoring	46,33,409	-	-	-	-	46,33,409	45,58,543
HR Expenses	57,57,572	-	-	-	-	57,57,572	31,18,881
Monitoring & Evaluation	76,29,473	-	-	-	-	76,29,473	67,56,406
Fundraising & promotional expenses	44,04,223	-	-	-	-	44,04,223	42,12,678
Total	2,24,24,677	-	-	-	-	2,24,24,677	1,86,46,507

22. INSTITUTION BASED SERVICES EXPENSES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Vivekananda Memorial Hospital at Saragur	-	-	-	8,68,97,188	-	8,68,97,188	5,51,46,465
Viveka Tribal Centre for Learning at Hosahalli	-	1,55,37,550	-	-	-	1,55,37,550	1,00,74,853
Viveka School of Excellence at Saragur	-	1,21,64,634	-	-	-	1,21,64,634	93,32,214
Vivekananda Teachers Training and Research Centre	14,09,199	10,85,246	-	-	-	24,94,445	36,77,418
Viveka Pre-University College	-	95,65,189	-	-	-	95,65,189	71,88,078
Vivekananda Institute of Indian Studies	-	-	-	-	16,04,957	16,04,957	18,19,243
Vivekananda Institute of Leadership Development	-	-	-	-	40,81,883	40,81,883	46,16,282
Total	14,09,199	3,83,52,619	-	8,68,97,188	56,86,840	13,23,45,845	9,18,54,552

23. COMMUNITY BASED SERVICES EXPENSES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	6,02,88,652	-	-	-	6,02,88,652	5,65,17,916
Medical Care & rehabilitation	-	-	-	3,99,68,017	-	3,99,68,017	5,97,62,838
Community Radio Station	-	-	15,38,480	-	-	15,38,480	18,78,959
HIV/AIDS - Care & Control	-	-	-	1,96,09,363	-	1,96,09,363	1,49,33,615
Water, Sanitation, Hygiene & Environment Program	-	-	-	1,17,98,324	-	1,17,98,324	1,39,89,613
Tribal Development Program	-	-	29,32,701	56,07,432	-	85,40,133	99,74,050
Slum Development Program	-	-	-	-	-	-	35,23,527

Rural Livelihood Program	-	-	1,41,59,964	-	-	1,41,59,964	74,61,546
Total	-	6,02,88,652	1,86,31,145	7,69,83,136	-	15,59,02,933	16,80,42,064

24. SUPPORT SERVICES EXPENSES

	Education		SEEP	Health	Training & Research	Total	Previous Year
	Hosahalli	Bengaluru	Kenchanahalli	Saragur	Mysuru		
Agricultural activities	3,04,084	-	1,36,396	1,57,610	-	5,98,090	5,82,601
Canteen	46,31,846	-	10,08,208	71,87,940	27,95,383	1,56,23,377	1,04,96,068
Central stores	-	-	-	19,53,885	-	19,53,885	27,98,787
Hostel	-	-	-	20,58,720	11,18,200	31,76,920	34,59,087
Campus & office services	40,25,134	15,60,084	12,39,023	54,42,334	20,35,147	1,43,01,722	1,11,39,820
IT & other services	-	2,15,054	-	12,29,696	11,02,551	25,47,301	17,67,886
Ayurveda medicine preparation	-	-	2,62,202	-	-	2,62,202	2,86,445
Transport services	3,81,281	-	-	62,00,077	4,37,658	70,19,016	45,57,182
Total	93,42,345	17,75,138	26,45,829	2,42,30,262	74,88,939	4,54,82,513	3,50,87,876

25. PROVISION FOR DOUBTFUL RECEIVABLE & AMOUNT NO LONGER RECEIVABLE

Government	-	8,13,760	-	3,23,721	14	11,37,495	-
Trusts & Foundations	2,573	-	-	3	-	2,576	-
Corporate	-	-	-	3,48,668	-	3,48,668	-
Others	-	16,922	12,130	8,00,398	1,809	8,31,259	-
Total	2,573	8,30,682	12,130	14,72,790	1,823	23,19,998	-

26. DEPRECIATION

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Foreign Section	-	29,08,974	12,480	28,88,189	2,19,779	60,29,422	60,73,474
General Section	8,19,700	41,88,098	3,33,218	45,03,691	14,68,019	1,13,12,726	1,08,86,738
Total	8,19,700	70,97,072	3,45,698	73,91,880	16,87,798	1,73,42,147	1,69,60,212

27. NET MOVEMENT IN FUNDS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Transferred from Statement of Income & Exp							
To General Fund	-	18,53,457	30,34,979	3,75,24,818	-	4,24,13,254	1,70,22,277
To Asset Replacement Fund	-	1,84,405	40,513	12,87,827	1,96,854	17,09,599	17,55,909
To Asset Fund for capital exp out of	-	-	-	-	-	-	5,54,600

restricted endowment interest							
To Revolving Fund	-	-	-	-	-	-	-
To Staff Recreation Fund	-	-	-	-	-	-	-
To Designated Earmarked Fund	-	-	-	-	-	-	-
To Restricted Endowment Fund	-	-	-	-	14,743	14,743	68,964
To Meera - Research fund	-	-	-	-	-	-	-
Sub Total - I	-	20,37,862	30,75,492	3,88,12,645	2,11,597	4,41,37,596	1,94,01,750
Transferred from Statement of Income & Exp							
From General Fund	1,48,60,830	-	-	-	3,55,125	1,52,15,955	22,92,589
From Asset Fund	8,19,700	70,97,072	3,64,066	82,59,473	16,87,798	1,82,28,264	1,69,60,212
From Asset Replacement Fund	-	-	-	-	-	-	-
From Staff Recreation Fund	18,478	-	-	-	-	18,478	6,210
Sub Total - II	1,56,99,008	70,97,072	3,64,066	82,59,473	20,42,923	3,34,62,697	1,92,59,011
Total (I - II)	(1,56,99,164)	(50,59,210)	27,11,426	3,05,53,172	(18,31,326)	1,06,74,899	1,42,739

28. GRANTS AND DONATIONS

	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2022	For the year ended March 31, 2021
General Contribution	24,80,327	36,10,948	14,01,470	1,46,05,516	9,891	2,21,08,153	2,40,32,808
Earmarked Funds	15,90,404	7,86,68,058	1,60,84,206	13,00,05,201	-	22,63,47,868	19,99,79,390
Earmarked funds received for purchase of fixed asset	-	3,57,33,506	33,059	3,21,87,024	-	6,79,53,589	1,59,19,452
Change in Earmarked fund receivable	-	(53,63,827)	22,89,749	16,99,381	-	(13,74,697)	4,96,829
Change in Earmarked fund	-	(2,53,50,672)	(50,22,981)	(31,81,613)	-	(3,35,55,266)	(37,13,408)
Change in Restricted Endowment fund	-	3,86,000	-	50,000	-	4,36,000	5,13,000
Change in Designated Endowment fund	7,68,135	-	-	-	-	7,68,135	5,11,716
	48,38,866	8,76,84,012	1,47,85,503	17,53,65,510	9,891	28,26,83,782	23,77,39,786

29. INCOME FROM ACTIVITIES

Community contributions	8,86,515	1,84,21,915	42,18,817	5,24,87,234	47,83,497	8,07,97,978	7,42,28,152
Support services	-	96,55,876	24,60,893	2,80,33,964	80,07,252	4,81,57,986	3,83,91,964
Change in income received in advance	(8,536)	21,831	(10,000)	1,67,454	1,26,780	2,97,528	(22,55,040)
Change in other receivable	49,33,148	21,03,029	50,608	(12,49,321)	(12,25,663)	46,11,800	(2,15,47,478)
	58,11,127	3,02,02,650	67,20,316	7,94,39,332	1,16,91,886	13,38,65,292	8,88,17,597

30. OTHER RECEIPTS

Income tax refund - net	26,643	-	-	-	-	26,643	73,776
Caution deposit - Staff	-	-	-	-	-	-	64,000
Caution deposit - Customers	25,000	-	-	-	-	25,000	-
Caution deposit - VSP students	-	-	-	-	-	-	(2,000)
Others receipt	-	56,000	-	81,500	-	1,37,500	3,19,170
	51,643	56,000	-	81,500	-	1,89,143	4,54,946

31. SECURED LOANS

Opening Balance of Secured Loans							
Term Loan - construction of immovable property	-	1,85,98,379	-	26,79,736	-	2,12,78,115	2,15,42,170
Vehicle Loan	-	-	-	-	50,166	50,166	2,38,784
Overdraft & others	19,589	23,96,708	22,32,014	27,98,122	-	74,46,433	1,79,94,968
	19,589	2,09,95,087	22,32,014	54,77,858	50,166	2,87,74,714	3,97,75,922
Closing Balance of Secured Loan							
Term Loan - construction of immovable property	-	1,59,25,280	-	22,48,163	-	1,81,73,443	2,12,78,115
Vehicle Loan	-	-	-	-	-	-	50,166
Overdraft & others	22,34,985	38,00,000	10,00,000	28,00,000	-	98,34,985	74,46,433
	22,34,985	1,97,25,280	10,00,000	50,48,163	-	2,80,08,428	2,87,74,714
Change in Secured Loans	22,15,396	(12,69,807)	(12,32,014)	(4,29,695)	(50,166)	(7,68,286)	(1,10,01,208)

32. PURCHASE OF FIXED ASSETS AND CAPITAL PAYMENTS

Addition to fixed asset as per Balance sheet	2,17,932	1,12,81,244	1,96,114	2,69,49,465	-	3,86,59,706	2,42,39,863
Change in Capital Work in Progress	-	2,49,82,359	-	76,57,644	-	3,26,40,003	(21,22,916)
Change in caution deposit contractors	-	-	-	-	-	-	4,25,556
Change with contractors and Capital Advance	20,61,656	-	-	-	-	20,61,656	-
	22,79,588	3,62,63,603	1,96,114	3,46,07,109	-	7,33,61,366	2,25,42,503

33. LOANS AND ADVANCES

Deposits	-	-	-	1,42,280	-	1,42,280	1,81,120
Loans & Advances	7,55,679	(2,51,699)	(15,000)	(14,75,026)	-	(9,86,046)	18,42,623
Rental Advance	-	1,92,270	-	50,000	-	2,42,270	(16,341)
Staff Caution deposit repayment	72,000	-	-	-	-	72,000	-
	8,27,679	(59,429)	(15,000)	(12,82,746)	-	(5,29,496)	20,07,402

34. EXPENSES FOR THE YEAR AND OTHER UTILITIES

Expenses for the year as per Income and Expenditure A/c							
Development Support	2,24,24,673	-	-	-	-	2,24,24,673	1,86,46,505
Institution based services	14,09,199	3,83,52,619	-	8,68,97,188	56,86,840	13,23,45,845	9,18,54,552
Community based services	-	6,02,88,652	1,86,31,145	7,69,83,136	-	15,59,02,933	16,80,42,064
Support Services	-	1,11,17,483	26,45,829	2,42,30,262	74,88,939	4,54,82,513	3,50,87,876
Changes in Inventory	-	(38,074)	-	2,36,346	-	1,98,272	7,44,520
Change in Staff benefit fund	(2,10,394)	-	-	-	-	(2,10,394)	(10,43,166)
Program Advance - Others	8,72,397	5,09,872	7,000	2,82,348	-	16,71,617	22,70,483
Changes in Payables	4,56,362	(13,43,018)	9,50,398	(60,936)	(25,177)	(22,371)	9,01,180
Change in specified contribution returnable	-	-	-	(50,000)	-	(50,000)	-
Changes in other Current liabilities	42,50,001	-	-	-	-	42,50,001	(42,50,001)
Change in other receipts	30,776	-	-	-	-	30,776	(21,406)
	2,92,33,014	10,88,87,534	2,22,34,372	18,85,18,345	1,31,50,602	36,20,23,856	31,22,32,608

35. INTERNAL CONTROL AND RISK MANAGEMENT

The Governing Body has the overall responsibility for Organization's system of internal control. This system provides reasonable assurance against errors and frauds. There is a clear delegation of responsibility with adequate authority through the Chief Executive to the rest of the Organization. The Organization has a strategic planning process with three year review period and annual budgeting system approved by the Governing Body. Any significant deviations are subject to specific approval. Revised forecasts are undertaken during the year. Financial reporting system compares the actuals to the budget on a monthly basis. This planning process along with the policy to maintain prudent level of reserves in General Fund helps the Organization to monitor, mitigate and manage exposure to risks.

36. INVESTMENTS

During the year Rs.26,86,590/- (Previous Year Rs. Rs.27,72,880/-) worth of interest has been accrued but not received on investments has been included in total investment of Rs.13,98,23,985/- (Previous Year Rs. 15,30,86,083/-).

37. MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

Based on the information available with the Organization, there are no suppliers who are registered as Micro, Small or Medium Enterprises as per Micro, Small and Medium Enterprises Development Act, 2006 as at March 31, 2022

38. OBLIGATION ON LONG TERM, NON-CANCELABLE OPERATING LEASE

The Organization is obligated under non-cancelable leases for and office premises, chapter and branch activities. Rs.8,72,270- has been paid as refundable security deposit to 11 lessors (Previous year 10 lessors Rs. 7,71,000/-). The total rental expense under non-cancelable operating leases for the year amounted to Rs.22,21,975/- (Previous year Rs.19,82,470/-) has debited to the Income and Expenditure account for the year ending March 31, 2022. Future minimum lease payments due under non-cancelable operating leases are as follows:

For Office branch and chapter premises

Particulars	As at March	As at March
	31,2022	31,2021
Not later than 1 year	5,47,433	2,53,340
Later than 1 year and not later than 5 years		Nil
Later than 5 years	50,000	
	Nil	

39. STAFF BENEFIT FUND

The following table provides the disclosure in accordance with Revised AS - 15 in respect of Gratuity for the year ended and as at March 31, 2022.

	Particulars	Financial Year 2021 - 22	Financial Year 2020 - 21
I.	Change in Defined benefit Obligations:		
	Projected Defined Benefit obligations at the beginning of the year	1,74,51,366	1,67,26,056
	Current Service Cost	19,19,396	20,49,912
	Interest Cost	8,81,742	9,28,981
	Past Service Cost	-	-
	Actuarial Losses/ (Gain)	1,38,076	(7,58,189)
	Benefits paid	(25,46,541)	(14,95,394)
	Projected Defined Benefit obligations at the end of the year	1,78,44,039	1,74,51,366
II.	Change In Plan Assets		
	Plan assets at the beginning of the year at Fair Value		
	Contributions by the employer	Nil	Nil
	Benefits paid	25,46,541	14,95,394
	Plan assets at the end of the year at Fair Value	(25,46,541) Nil	(14,95,394) Nil
III.	Present Value of Defined Benefit Obligation	1,78,44,039	1,74,51,366
	Plan Assets at the end of the year at Fair Value* Total Liability as at the end of the year**	Nil 1,78,44,039	Nil 1,74,51,366
IV.	Financial Assumptions at the Valuation Date		
	Discount Rate (P.A)	5.65%	4.95%
	Salary Escalation Rate	6.00%	6.00%

*Plan Assets does not include the fixed deposit made by the Organization.

** Liability for gratuity shown under Gratuity Fund in Schedule No.2 as Gratuity Fund in financial statements

40. SEGMENT REPORTING

i. Operating Segments

Financial Statements has been prepared based on the broad areas of operation by the Organization. Assets and liabilities for each area has been treated separately and disclosed in the financial statement.

ii. Geographical Segment

It is based on the geographical location of the donors and expenses incurred out of such source. Geographical segment is broadly classified into contribution received from Indian source and contribution received from foreign sources.

41. RELATED PARTY DISCLOSURE

As required under "Accounting Standard - 18", issued by Institute of Chartered Accountants of India, the Organization has disclosed the transaction with related parties effected during the financial year 2021-22.

SI No.	Name of the person	Relationship	Age	Qualification	Service rendered inSVYM	Specialization
1.	Dr. R Balasubramaniam	Founder & President	57	MBBS, M.Phil, MPA (Harvard)	37 Years	Public Health
2.	Dr. Sudeer B	Vice President	54	MBBS,DCH	19 years	Pediatrician
3	Dr. Vivek MB	Secretary	46	MBBS,MD	19 Years	Ophthalmologist
4.	Dr. Sowmya Dinesh	Joint Secretary	47	MBBS, MS, FRCOG (UK),	3 Years	Fertility Specialist
5.	Dr. Chandrashekhar K N	Treasurer	63	MBBS	0	MBBS
6.	Dr. Rashmi Dennis Chauhan	Executive Member	38	BAMS	15 years	Ayurveda Physician
7.	Ms. Swathi R	Executive Member	33	M.Sc Micro Biology	2 Years	Educationalist
8.	Dr. Dennis Chauhan D	Spouse of Executive Member	38	BAMS, MPH	15 Years	Sector Head - Health & SEEP
9.	Dr Bindu Balasubramaniam	Spouse of Founder	52	MBBS,DGO, MD (OBG)	15 Years	Obstetrician & Gynecologist

Remuneration paid to related parties for services rendered to the organization for the financial year ending March 31, 2022 is as follows:

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Salary, Allowances and Professional Fees*	9,16,704	12,85,870
Total	9,16,704	12,85,870

*The above figures do not include provision for gratuity payable, as the same are actuarially determined for organization as a whole and separate figures for related parties are not available.

42. EARMARKED FUNDS

Earmarked funds include both capital & recurrent components. Expended column includes both recurrent and capital expenditure. Rs. 4,54,07,439/- (Previous year Rs. 7,89,73,555/-) shown under balance are the funds meant for specified activities to be performed in the coming year.

43. CAPITAL WORK:

(Capital Commitments) remaining to be executed (net of Advance) Rs. 6,00,00,000/- as at March 31, 2022 (Previous year - Rs.4,50,00,000/-).

44. PENDING LITIGATION

One of the donors has donated a land & building about 2400 sq ft in Bengaluru. The above said property is registered in the name of the Organization. However, one of the relatives of the done claiming the title on the property. The matter is pending before the Hon'ble Karnataka High Court.

45. NET MOVEMENT OF FUNDS

- Surplus or deficit arising out of operations, adjusted against the General Fund.
- Unutilized interest earned on Endowment Funds credited to Endowment principle.
- Unutilized interest earned on Asset Replacement Fund credited to Asset Replacement Fund.

46. GENERAL

- Figures in bracket relates to previous year.
- Previous year's figures have been regrouped and reclassified wherever necessary to confirm with current year's presentation.

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 025087**

**Sd/-
Mr. Shreeharsha M S
Finance Manager**

**Sd/-
Ms. Savitha S
Chief Executive Officer**

**Place: Bengaluru
Date: July 25, 2023**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Pushpalatha
Secretary**

**Sd/-
Dr. Sudheer B Bangalore
President**

**Swami Vivekananda Youth Movement
Segment Reporting
Balance Sheet as at March 31, 2022**

Particulars	Development Support		Educational Activity		SEEP		Health		T&R		TOTAL	
	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian
SOURCE OF FUNDS												
Restricted Funds												
<i>Endowment Funds</i>	4,57,334	9,71,150	2,04,37,270	57,06,550	-	49,284	15,91,732	72,40,959	26,02,564	13,422	2,50,88,900	1,39,8
<i>Staff Benefit Funds</i>	-	1,97,19,395	-	-	-	-	-	-	-	-	-	1,97,1
<i>Earmarked Funds</i>	-	-	30,34,239	1,03,77,563	6,82,396	23,74,036	1,19,79,951	1,68,95,055	-	64,199	1,56,96,586	2,97,1
<i>Asset Funds</i>	-	17,86,031	3,40,71,411	6,01,33,139	76,812	12,65,851	4,04,99,810	4,21,35,002	37,29,942	2,54,94,701	7,83,77,975	13,08,
	4,57,334	2,24,76,576	5,75,42,920	7,62,17,252	7,59,208	36,89,171	5,40,71,493	6,62,71,016	63,32,506	2,55,72,322	11,91,63,461	19,42,
Designated Funds												
<i>Endowment Funds</i>	-	26,26,823	-	-	-	-	-	-	-	-	-	26,2
<i>Earmarked Funds</i>	-	-	10,22,423	7,32,201	2,50,319	13,30,435	30,61,371	35,62,875	-	-	43,34,113	56,2
<i>Asset Replacement Fund</i>	-	-	3,51,497	17,50,624	-	1,37,768	4,27,697	1,38,24,624	-	22,64,260	7,79,194	1,79,7
<i>General Operating Fund</i>	-	44,91,985	-	7,67,797	-	3,90,117	-	2,53,31,824	-	18,277	-	3,10,0
<i>Revolving Fund</i>	-	10,00,000	-	11,41,338	-	-	-	-	-	-	-	21,4
	-	81,18,808	13,73,920	43,91,960	2,50,319	18,58,320	34,89,068	4,27,19,323	-	22,82,537	51,13,307	5,93,7
Unrestricted Funds												
<i>General Fund</i>	3,89,042	10,83,749	65,62,129	10,87,970	2,42,959	29,87,948	64,45,494	53,93,245	1,62,495	31,22,152	1,38,02,118	1,36,7
TOTAL FUNDS	8,46,376	3,16,79,133	6,54,78,969	8,16,97,182	12,52,486	85,35,439	6,40,06,055	11,43,83,584	64,95,001	3,09,77,011	13,80,78,886	26,72,
APPLICATION OF FUNDS												
<i>Fixed Assets</i>												
<i>Tangible Assets</i>	-	4,37,202	1,45,52,424	5,97,47,323	76,812	12,65,851	3,59,02,682	3,85,34,466	37,29,942	2,54,94,699	5,42,61,860	12,54,
<i>Intangible Assets</i>	-	13,48,829	-	1	-	-	-	2,98,818	-	2	-	16,4
<i>Capital Work in Progress</i>	-	-	1,95,18,987	1,63,11,095	-	-	45,97,128	55,49,881	-	-	2,41,16,115	2,18,6
Investments												

<i>Long Term Investments</i>	7,57,334	2,58,23,796	2,87,00,584	1,82,38,215	7,44,861	13,15,737	1,73,60,743	2,50,25,485	27,43,504	13,422	5,03,07,024	7,04,1
<i>Current Investments</i>	-	-	-	16,00,000	2,50,319	15,97,911	11,74,000	1,35,11,331	-	9,66,745	14,24,319	1,76,7
<i>Deposits</i>	-	-	-	1,74,000	-	-	-	9,24,534	-	6,840	-	11,05
<i>Current Assets</i>	2,51,981	1,26,29,242	34,15,537	1,34,89,963	2,80,494	55,52,935	52,47,121	3,71,98,551	21,555	46,67,260	92,16,688	7,35,3
TOTAL ASSETS	10,09,315	4,02,53,865	6,61,87,532	10,95,60,597	13,52,486	99,10,180	6,42,81,674	13,20,68,941	64,95,001	3,11,48,968	13,93,26,006	32,29,
Liabilities												
<i>Current Liabilities</i>	1,62,939	60,53,508	6,45,388	1,37,16,230	1,00,000	11,91,995	2,75,619	48,80,265	-	1,56,957	11,83,945	2,59,9
<i>Long Term Liabilities</i>	-	25,06,428	63,175	1,41,47,185	-	5,000	-	17,79,217	-	15,000	63,175	1,84,5
TOTAL LIABILITIES	1,62,939	85,59,936	7,08,563	2,78,63,415	1,00,000	11,96,995	2,75,619	66,59,482	-	1,71,957	12,47,120	4,44,5
NET ASSETS	8,46,376	3,16,93,929	6,54,78,969	8,16,97,182	12,52,486	87,13,185	6,40,06,055	12,54,09,459	64,95,001	3,09,77,011	13,80,78,886	27,84,

**Swami Vivekananda Youth Movement Segment reporting
Income and Expenditure Account for the period ended March 31, 2021**

Particulars	Development Support		Educational Activity		SEEP		Health		T&R		Foreign
	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	
INCOME											
Unrestricted											
Contribution	1,02,924	23,77,403	-	36,10,948	1,00,000	13,01,470	6,37,725	1,39,67,792	-	9,891	8,40,649
Income from activities - community contribution	-	8,86,515	-	1,84,21,915	-	42,18,817	-	5,24,87,234	-	47,83,497	-
Income from activities - support services	-	-	-	96,55,876	-	24,60,893	-	2,80,33,964	-	80,07,252	-
Interest income	13,43,270	22,38,612	1,67,568	5,60,403	86,454	61,240	11,26,350	13,52,964	-	1,03,370	27,23,641
Amount no longer payable	5,628	2,01,959	67,924	1,77,491	1,677	47,375	24,820	3,19,447	-	-	1,00,049
Interest on IT Refund	-	26,643	-	-	-	-	-	-	-	-	-
Designated											
Interest received on Endowments	-	1,12,358	-	-	-	-	-	-	-	-	-
Earmarked Funds	-	-	-	-	-	-	-	-	-	-	-
Restricted											
Earmarked Funds	1,49,107	14,41,297	34,58,013	7,52,10,045	30,60,689	1,30,23,516	1,45,47,156	11,54,58,045	-	-	2,12,14,900
Interest received on Endowments	22,867	48,558	10,21,864	2,75,251	-	2,464	79,586	3,60,938	1,29,413	650	12,53,730
TOTAL	16,23,796	73,33,345	47,15,369	10,79,11,929	32,48,820	2,11,15,776	1,64,15,637	21,19,80,384	1,29,413	1,29,04,660	2,61,33,030
EXPENDITURE											
Development Support	4,15,212	2,20,09,465	-	-	-	-	-	-	-	-	4,15,212
Institution Based Services	14,09,199	-	15,18,473	3,68,34,146	-	-	61,42,792	8,07,54,396	1,15,092	55,71,748	91,85,550

Community Based Services	-	-	15,49,545	5,87,39,107	30,30,675	1,56,00,470	84,21,422	6,85,61,714	-	-	1,30,01,64
Support Services	-	-	-	1,11,17,483	-	26,45,829	-	2,42,30,262	-	74,88,939	-
Amount no longer receivable	-	2,573	-	8,30,682	-	12,130	6,53,615	8,19,176	-	1,823	6,53,615
Depreciation	-	8,19,700	29,08,974	41,88,098	12,480	3,33,218	28,88,189	45,03,691	2,19,779	14,68,019	60,29,42
TOTAL	18,24,411	2,28,31,738	59,76,991	11,17,09,516	30,43,155	1,85,91,647	1,81,06,018	17,88,69,238	3,34,871	1,45,30,529	2,92,85,4
Net Movement in Funds	(2,00,614)	(1,54,98,393)	(12,61,623)	(37,97,587)	2,05,665	25,24,129	(16,90,381)	3,31,11,146	(2,05,458)	(16,25,868)	(31,52,41

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Governing Body of
M/s. Swami Vivekananda Youth Movement

1. Opinion

We have audited the Financial Statements of **M/s. Swami Vivekananda Youth Movement**, which comprise the Balance Sheet as at 31st March, 2021, the Statement of Income & Expenditure for the year then ended, the Receipts and Payments Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

3. In the case of the Balance Sheet, of the state of affairs of the Institution as at 31st March 2021;
4. In the case of the Statement of Income & Expenditure, of the Excess of Expenditure over Income for the year ended on that date; and
5. In the case of Receipts and Payment Accounts, of the cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and the results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

- In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
- Those charged with governance are responsible for overseeing the entity's financial reporting process.

4. Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- v. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- vi. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- vii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- viii. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **MSSV & Co.,**

Chartered Accountants

Firm Registration No.: 001987S

D R Venkatesh

Partner

Membership No.: 025087

UDIN: 21025087AAAAJH7769

Date: December 29, 2021

Place: Bangalore

SIGNIFICANT ACCOUNTING POLICIES

1. PROGRAM HEADS

The accounts are managed and presented under the following heads: DST, Education, SEEP, Health and Training & Research.

1.1 DST - Development Support Team

Goal is to initiate, support, guide & synergize entire Organizational efforts towards achieving strategic goals & objectives. Key result areas are program & projects management, fund mobilization, fund management, financial accounting, donor & public relations management and meeting statutory obligations.

1.2 Education

Goal is by 2025, adopting contextually relevant technology, realize lifelong learners* and education development index of 0.9, in select districts of India, working sustainably in collaboration with all stakeholders. These services are provided through

1.2.1 Institution Based: Semi-residential formal school for Tribal children and a Teacher Training Center at Hosahalli and a non-residential formal school and college for rural children at Saragur.

1.2.2 Community Based: Network of grass root level workers handling the School Education Program, Scholar Program.

1.3 SEEP — Social Economic Empowerment Program

Goal is Empower marginalized and vulnerable communities with special focus on women and youth, achieving 100% APL status by 2025 in select districts of India in collaboration with all stakeholders. Key result areas are Rehabilitation of displaced tribal 's in H.D.Kote, community empowerment, rural housing, sanitation and strengthening CBO's & youth groups and facilitating livelihood opportunities through rural livelihood center.

1.4 Health

Goal is to achieve by 2025, India's SDG indicators of health, in SVYM's expanding geography, assuring equitable & Cost effective health & wellness with special focus on specially abled, geographically &/or socio-economically challenged people, working sustainably in collaboration with all stakeholders. Presently, key result areas are Tribal & Rural health, HIV/AIDS care & control, Reproductive & Child Health, Hygiene & Sanitation & Blindness control. These services are provide through

1.4.1 Institution Based: 100 bed hospital offering multi-specialty secondary care at Saragur.

1.4.2 Community Based: Mobile clinics, Health camps, network of grass root level workers handling projects in key result areas including primary care, water-sanitation, hygiene, environmental programs, Reproductive & Child Health and Community based rehabilitation.

1.5 Training & Research

Goal is to assimilate & disseminate development sector knowledge, creating development professionals per 10,000 by 2025 in selected districts of 10 states in India in collaboration with all stake holders. Key Result Areas are influencing public policy, Training & Capacity building of people in the Government, NGO and Corporate sector, innovative programmatic models and to synergize the efforts of Government, NGOs & the Corporates in the social sector. Training & Research services are provided through two institutions -

1.5.1 Institution Bases: Vivekananda Institute for Leadership Development (V-LEAD), Vivekananda Institute of Indian Studies (VIIS).

1.6 SUPPORT SERVICES

Support Services are a set of auxiliary services provided at the campuses of the Organization. These services include maintenance of fixed assets, facility management, transport, central material store, agricultural, office services & canteen.

2. BASIS OF PRESENTATION

Organization presents its accounts in accordance with the Fund Based Accounting System. All the figures reported in Financial Statements are in Indian Rupee. 'Generally Accepted Accounting Principles (GAAP)' applicable in India are followed. Accounts have been prepared on going concern basis under historical cost convention. Organization follows accrual system of accounting unless stated otherwise. The preparation of financial statements requires Organization to make estimates and assumptions that affect the figures reported in Balance Sheet and Income & Expenditure Account. The actual results could differ from these estimates.

3. PRINCIPLES OF CONSOLIDATION

The consolidated financial statements of the Organization include accounts of foreign contribution and contributions under Section 80G of Income Tax Act, 1961.

4. FUND ACCOUNTING

Organization has followed the principle of having separate funds for each of the Program Focus Areas. Funds available under each Program Focus Area are classified into three categories pursuant to donor-imposed restrictions, Organizational policies & applicable law — Restricted Funds, Designated Funds & Unrestricted Fund.

4.1 Restricted Funds

Restricted funds are funds whose use has been limited by donors or applicable law to a specific time period and/or for a specific purpose. As & when the restrictions are satisfied, funds to that extent are transferred to Income & Expenditure Account in case of revenue expenditure and Asset Fund in case of capital expenditure.

4.1.1 Endowment Funds are non-expendable funds subject to stipulation that the principal is maintained and invested in perpetuity and earnings on investment are to be used for specified purposes. Governing Body of the Organization recommends the interest rate that needs to be allocated to Endowment at the end of each financial year taking into consideration average earning on investment and other administrative expenses. Any unutilized earning at the end of the year is added back to the endowment principal.

4.1.2 Staff Benefit Funds are funds set aside as per applicable law and Organization's policy, to provide for retirement benefits and other welfare measures to the employees of the Organization.

4.1.2.1 Defined Contribution Plans: - Provident Fund

Organization has defined contribution plans for post-employment benefits in the form of Provident Fund for all the employees which is administered by Regional Provident Fund Commissioner. Contribution to Provident Fund is charged to Income and Expenditure account. Organization has no obligation (both formal and informal) over and above the contribution made to the fund.

4.1.2.2 Defined Benefit Plan: - Gratuity Fund

The Organization provides for gratuity, a defined benefit plan covering all eligible employees. The plan provides lump sum payment to eligible employees at retirement or termination of employment based on the salary of respective employee and years of employment with the Organization.

The Organization invests the Gratuity Fund contribution in approved Bonds and term deposits. The amount of contribution is determined based upon actuarial valuation at the balance sheet date, carried out by an independent actuary. This contribution is charged off to the Income and Expenditure account. Projected Unit Credit Method is used for valuation of gratuity for actuarial valuation.

4.1.2.3 Leave Encashment fund represents the accrued liability provided in accordance with the Organization's policy.

4.1.3 Earmarked Funds are expendable funds, uses of which are specified by the donors or applicable law.

4.1.4 Asset Fund

Asset Funds represent non-expendable funds invested in fixed assets (Net Block) for use by Organization's activities and it is not available for any other purpose. Funds utilized for capital expenditure are transferred from their sources (source may be of specified contribution, general contribution) to Asset fund at the time of capitalization. In case of assets financed by loan funds an amount equal to the actual loan repaid during the year is transferred to the Asset fund. Annually, the amount equal to the reduction in gross block of fixed assets on account of depreciation is transferred from Asset fund to Income and expenditure account.

4.2 Designated Funds

These are unrestricted funds set aside by the Governing Body for specific purposes and to meet future needs of the present commitments.

4.2.1 Endowment Funds are non-expendable funds subject to stipulation that the principal is maintained and invested in perpetuity and earnings on investment are to be used for specified purposes. Governing Body of the Organization recommends the interest rate that needs to be allocated to Endowment at the end of each financial year taking into consideration average earning on investment and other administrative expenses. Any unutilized earning at the end of the year is added back to the endowment principal.

4.2.2 Earmarked Funds are expendable funds as per the purpose specified by the Governing body.

4.2.3 Asset Replacement Fund is an expendable fund used for the major repairs & replacement of the fixed assets. When an asset is sold, retired or transferred, the equivalent amount is transferred from Asset fund to this fund. The rent collected from the facilities owned by the Organization is credited to this fund.

4.2.4 General Operating Fund is used to meet the working capital needs of the Organization. This fund is also used to meet the expenses incurred during the time gap between commencement of an externally funded project and actual receipt of funds; on reimbursable basis.

4.2.5 Revolving Fund it is a revolving fund which is used to meet seed money/ initial deposit / working capital for entrepreneurial initiatives identified through structured selection process as detailed in the fund guidelines.

4.3 Unrestricted Fund

4.3.1 General Fund: These are unconditional expendable funds available for use at the discretion of Governing Body for furtherance of Organization's objectives. These funds are neither restricted by donor nor designated for specific purpose by the Governing Body. All unrestricted unutilized donations are credited to General Fund. Surplus or deficit arising out of the operations in each of the Program Focus Areas is adjusted against their respective general fund. It is assumed that at times fluctuations will occur in projected income and expenditure; which cannot be fully anticipated during the planning process. In the light of such circumstances, it is the policy of the Organization to maintain a prudent level of General Fund to provide stability and flexibility.

5. ACCOUNTING OF INCOME AND EXPENDITURE

- **Revenue Recognition**
 - All the incomes are recognized when Organization is legally entitled to collect it and amount can be quantified with reasonable accuracy, on an accrual basis.
 - Interest on deployment of funds is recognized using the time proportion method, based on the underlying interest rates.
 - Revenue from training is recognized on rendering of service or completion of training.
 - Membership fees from members are accounted on actual receipt basis. Life membership fee is treated as a designated endowment fund.
- **General Contribution** includes unspecified donations received in cash or kind.
- **Earmarked Funds** received towards recurrent expenditure are credited to specific income accounts to the extent restrictions are satisfied.
- **Income from activities** includes user charges, training & consultancy fees for the services rendered.
- **Net Movement in Funds** represents the surplus/deficit arising from operations under each of the Program Focus Area during the year and is adjusted against the respective fund balances.

6. FIXED ASSETS

Fixed Assets are shown at cost and donations in kind are capitalized at nominal value. Maintenance, repairs and investment in minor asset are charged off to Statement of Income & Expenditure. That expenditure which will materially increase the value of the asset or extend its useful life is capitalized. The assets which have fulfilled their useful life are retired at the book value and is charged to Statement of Income & Expenditure. Amounts realized on sale of assets to the extent of net book value are credited to the asset account. Profit or loss resultant to the sale is charged to the Statement of Income and Expenditure.

7. DEPRECIATION

Depreciation on Fixed Assets has been charged on Straight Line Method at the following rates:

SL No	Asset	Dep. Rate (in %)
1.	Building	
	All type of building	3.33
	Asphalted roads	20.00
	Bore wells	20.00
2.	Furniture & fixtures	
	All type of furniture	14.29
3.	Equipment	
	Medical Lab equipment	10.00
	General equipment	12.50
	Renewal energy devices	20.00
4.	Computer	
	Server and Network	16.67
	End-user-systems	33.33
5.	Vehicle	
	All types of motor Car, Bus & Jeep	20.00
	All kinds of two wheelers	10.00

8. INVENTORY

Medicines, reagents, groceries, stationeries & consumables have been valued at cost or net realizable value whichever is lower. The cost is determined based on the First —in-First-out (FIFO) method of valuation.

9. FOREIGN EXCHANGE TRANSACTIONS

Transactions denominated in foreign currency are converted to Indian rupees and recorded as per the exchange rates prevalent on the date of transaction.

10. INVESTMENTS

Investments are made in accordance with provisions under Section 11 of Income tax Act, 1961, Investments of all the funds are pooled together. Each participating fund enters & withdraws from the pool based on fund movement. Investments are stated at cost with accrued interest.

11. BORROWING COST

Borrowing cost that is specifically attributable to the acquisition, construction or production of qualifying assets is capitalized as part of the cost of such asset. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. Other borrowing costs are recognized as an expense in the period in which they are incurred.

12. ACCOUNTING OF LEASE

Leases where the lessor effectively retains substantially all the risks and benefits of the ownership over the lease term are classified as operating lease. Operating lease payments are recognized as expenses in the statement of Income and Expenditure.

13. TAXATION

Organization is registered under Section 12AB of Income Tax Act and as such is exempt from taxation of its income and gains.

**Swami Vivekananda Youth Movement
Balance Sheet as at March 31, 2021**

(Amount in Rs.)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	As at March 31, 2021	As at March 31, 2020
SOURCE OF FUND								
Restricted funds								
Endowment funds	1	14,28,484	2,57,57,820	49,284	87,82,691	26,01,243	3,86,19,522	3,80,37,558
Staff benefit funds	2	1,95,27,479	-	-	-	-	1,95,27,479	1,84,90,523
Earmarked funds	3	-	3,87,62,474	80,79,413	3,20,67,469	64,199	7,89,73,555	8,26,86,963
Asset funds	4	23,87,799	6,23,64,919	16,88,361	6,68,81,478	3,08,62,275	16,41,84,832	15,52,63,546
		2,33,43,762	12,68,85,213	98,17,058	10,77,31,638	3,35,27,717	30,13,05,388	29,44,78,590
Designated funds								
Endowment funds	5	18,58,688	-	-	-	-	18,58,688	13,46,972
Earmarked funds	6	-	17,54,624	15,80,754	66,24,246	-	99,59,624	99,59,624
Asset replacement fund	7	-	19,17,716	97,255	1,29,74,494	20,67,406	1,70,56,871	1,53,00,962
General operating fund	8	35,91,985	7,67,797	3,90,117	1,62,31,824	18,277	2,10,00,000	1,60,00,000
Revolving fund	9	10,00,000	11,41,338	-	-	-	21,41,338	21,41,338
		64,50,673	55,81,475	20,68,126	3,58,30,564	20,85,683	5,20,16,521	4,47,48,896
Unrestricted Funds								
General fund	10	15,66,503	59,99,838	3,58,982	81,65,580	6,89,938	1,67,80,840	1,64,58,586
TOTAL FUNDS		3,13,60,938	13,84,66,526	1,22,44,166	15,17,27,782	3,63,03,338	37,01,02,749	35,56,86,072
APPLICATION OF FUNDS								
Fixed Assets & Capital work in progress	11	23,87,799	8,09,63,298	16,88,361	6,95,61,213	3,09,12,441	18,55,13,112	18,03,56,376
Investments								
Long term investments	12	2,32,72,629	5,57,93,043	15,82,323	4,30,78,886	27,56,128	12,64,83,009	12,26,17,304
Current Investments		-	22,68,404	81,29,384	1,54,35,397	7,69,889	2,66,03,074	3,28,29,865
Deposits	13	-	1,74,000	-	7,82,253	6,840	9,63,093	7,81,973
Current assets	14	1,71,77,475	2,79,90,133	43,82,557	3,02,78,409	19,28,206	8,17,56,780	8,18,56,526
TOTAL ASSETS		4,28,37,903	16,71,88,878	1,57,82,625	15,91,36,158	3,63,73,504	42,13,19,068	41,84,42,044
Liabilities								
Current liabilities	15	46,73,536	1,10,83,106	35,33,459	51,55,222	55,166	2,45,00,489	4,21,14,829
Long term liabilities	16	68,03,429	1,76,39,246	5,000	22,53,155	15,000	2,67,15,830	2,06,41,143
TOTAL LIABILITIES		1,14,76,965	2,87,22,352	35,38,459	74,08,377	70,166	5,12,16,319	6,27,55,972
NET ASSETS		3,13,60,938	13,84,66,526	1,22,44,166	15,17,27,781	3,63,03,338	37,01,02,749	35,56,86,072

Significant accounting policies, notes referred to above form an integral part of balance sheet
This is the balance sheet referred to in our report of even date

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 025087**

**Sd/-
Mr. Shreeharsha M S
Finance Manager**

**Sd/-
Ms. Savitha S
Chief Executive Officer**

**Place: Bengaluru
Date: July 25, 2023**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Pushpalatha
Secretary**

**Sd/-
Dr. Sudheer B Bangalore
President**

Swami Vivekananda Youth Movement
Statement of Income and Expenditure for the Year ended March 31, 2021

(Amount in Rs.)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2021	For the year ended March 31, 2020
INCOME								
Unrestricted								
Contribution	17	1,44,16,832	17,69,797	5,19,761	71,79,817	1,46,600	2,40,32,808	1,65,68,311
Income from activities - community contribution	18	8,24,439	1,44,53,901	60,06,170	4,35,69,452	93,74,191	7,42,28,152	8,98,38,966
Income from activities - support services	18	-	71,34,037	19,33,796	2,28,25,981	64,98,150	3,83,91,964	5,24,91,606
Interest income		31,76,181	750,199	83,124	20,36,845	1,14,645	61,60,994	51,25,844
Amount no longer payable Interest		2,56,732	4,54,505	1,24,807	2,76,233	1,56,392	12,68,669	1,20,683
Interest on IT refund		73,776	-	-	-	-	73,776	2,96,577
Designated								
Interest income on endowments	5	94,365	-	-	-	-	94,365	81,176
Earmarked funds		-	-	-	-	-	-	-
Restricted								
Earmarked funds	19	3,30,000	7,10,00,720	1,46,27,776	11,30,03,436	10,17,458	19,99,79,390	20,61,53,322
Interest income on endowments	1	85,709	15,32,314	2,957	5,23,563	1,51,937	22,96,481	22,25,497
TOTAL		1,92,58,034	9,70,95,474	2,32,98,391	18,94,15,327	1,74,59,373	34,65,26,599	37,29,01,982
EXPENDITURE								
Development support	20	1,86,46,507	-	-	-	-	1,86,46,507	2,36,41,112
Institution based services	21	-	3,02,72,563	-	5,51,46,465	64,35,525	9,18,54,552	12,18,33,419
Community based services	22	-	5,65,23,740	1,83,46,208	9,31,72,115	-	16,80,42,064	16,78,85,988
Support services	23	-	72,16,977	21,43,187	1,97,93,161	59,34,551	3,50,87,876	4,30,66,402
Provision for doubtful receivable & amount no longer receivable		16,05,365	36,17,393	12,22,954	58,03,625	35,43,311	1,57,92,648	3,44,150
Depreciation	24	6,48,528	68,85,051	3,53,332	72,42,760	18,30,541	1,69,60,212	1,18,54,478
TOTAL		2,09,00,401	10,45,15,724	2,20,65,681	18,11,58,126	1,77,43,928	34,63,83,860	36,86,25,550
Net movement in funds	25	(16,42,367)	(74,20,250)	12,32,710	82,57,201	(2,84,555)	1,42,739	42,76,432

Significant accounting policies, notes referred to above form an integral part of balance sheet
This is the balance sheet referred to in our report of even date

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 025087**

**Sd/-
Mr. Savita S
Director Finance**

**Sd/-
Dr. Kumar GS
Chief Executive Officer**

**Place: Bengaluru
Date: December 29, 2021**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Vivek M B
Secretary**

**Sd/-
Dr. R Balasubramaniam
President**

Swami Vivekananda Youth Movement
Receipts and Payments Account for the year ended March 31, 2021

(Amount in Rs.)

	Sch	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2021	For the year ended March 31, 2020
INCOME								
Opening balance	14E							
Cash on hand							1,54,997	3,91,578
Cash at scheduled banks Cheques on hand							4,37,29,278	1,92,73,695
Cash on hand							3,20,000	14,55,043
							4,42,04,275	2,11,20,316
Add: Receipts								
Donations & grants	26	1,52,58,548	8,47,50,096	2,41,54,012	11,32,58,843	3,18,286	23,77,39,786	25,34,47,098
Receipts from activities	27	(51,02,880)	1,47,29,230	65,50,096	6,07,70,793	1,18,70,357	8,88,17,597	14,10,80,477
Other Receipts	28	1,37,776	3,17,170	-	-	-	4,54,946	33,54,151
Interest on fixed deposit & Others		36,96,688	24,10,701	1,56,369	25,13,442	2,68,123	90,45,323	74,45,821
TOTAL		1,39,90,132	10,22,07,198	3,08,60,477	17,65,43,078	1,24,56,766	33,60,57,652	40,53,27,547
Less: Payments								
Secured loan - net of repayment	29	1,09,977	7,43,033	71,18,470	12,42,397	1787331	1,10,01,208	(1,00,36,793)
Purchase of fixed assets & capital payments	30	5,30,211	1,60,73,086	99,691	58,39,515	-	2,25,42,503	2,29,26,823
Loans & advances and deposit	31	3,04,675	(59,387)	4,514	17,57,600	-	20,07,402	24,64,945
Expenses for the year and other utilities	32	1,59,44,215	9,23,90,472	1,95,35,346	17,19,27,349	1,24,35,226	31,22,32,608	34,74,86,990
		1,68,89,078	10,91,47,204	2,67,58,021	18,07,66,861	1,42,22,557	34,77,83,721	36,28,41,965
Investments in deposits/ Other investments - net		(21,13,870)	(1,02,76,500)	35,00,286	1,09,91,089	(42,80,818)	(21,79,813)	1,94,01,624
Closing balance							3,46,58,020	4,42,04,275
Represented by	14E							
Cash on hand							3,40,206	1,54,997
Cash at scheduled banks Cheques on hand							3,42,75,702	4,37,29,278
Cash on hand							42,113	3,20,000
TOTAL							3,46,58,021	4,42,04,275

Significant accounting policies, notes referred to above form an integral part of balance sheet
This is the balance sheet referred to in our report of even date

**For MSSV & Co,
Chartered Accountants
FRN:001987**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 025087**

**Sd/-
Mr. Savita S
Director Finance**

**Sd/-
Dr. Kumar GS
Chief Executive Officer**

**Place: Bengaluru
Date: December 29, 2021**

**Sd/-
Dr. Chandrashekhar K N
Treasurer**

**Sd/-
Dr. Vivek M B
Secretary**

**Sd/-
Dr. R Balasubramaniam
President**

Swami Vivekananda Youth Movement
Notes to accounts

1. ENDOWMENT FUNDS – RESTRICTED

	Opening Balance	During The Year				Balance
		Contribution	Interest	Total	Expended	
Development support						
For 'Development activities'	14,28,484	-	85,709	15,14,193	85,709	14,28,484
Sub Total - I	14,28,484	-	85,709	15,14,193	85,709	14,28,484
Education						
For 'annadhanam'	12,000		720	12,720	720	12,000
For 'prizes & scholarship'	1,89,93,476	30,000	11,41,251	2,01,64,727	11,41,251	1,90,23,476
For 'other' educational activities'	63,29,344	3,93,000	3,90,343	71,12,687	3,90,343	67,22,344
Sub Total - II	2,53,34,820	4,23,000	15,32,314	2,72,90,134	15,32,314	2,57,57,820
Social economic empowerment program						
For 'SEEP Activities'	49,284	-	2,957	52,241	2,957	49,284
Sub Total - III	49,284	-	2,957	52,241	2,957	49,284
Health						
For water, sanitation, hygiene & environment	1,08,000	-	6,480	1,14,480	6,480	1,08,000
For 'VMH fund'	5,30,500	-	31,830	5,62,330	31,830	5,30,500
For 'prizes & scholarship'	28,298	-	1,698	29,996	1,698	28,298
For 'poor patient & palliative care'	80,25,893	90,000	4,83,555	85,99,448	4,83,555	81,15,893
Sub Total - IV	86,92,691	90,000	5,23,563	93,06,254	5,23,563	87,82,691
Training & research	59,99,838					
For 'prizes & scholarship'	25,32,279		1,51,937	26,84,216	82,973	26,01,243
Sub Total - V	25,32,279		1,51,937	26,84,216	82,973	26,01,243
Total (I+II+III+IV+V)	3,80,37,558	5,13,000	22,96,481	4,08,47,038	22,27,517	3,86,19,522

Note 1A: Total endowment of **Rs. 3,86,19,522/-** includes 85 number of endowments from individuals (Previous year Rs. 3,80,37,522/- includes 75 number of endowments received from individuals). The above endowments ranging from Rs.5,000/- to Rs.1,65,98,315/- depending on the purpose specified by the donor.

Note 1B: During the year governing body has allocated interest of Rs.5% p.a. after considering related expenditure in maintaining the endowment fund.

2. STAFF BENEFIT FUND

	Opening Balance	During The Year			Closing Balance
		Contribution	Total	Expended	
Gratuity fund	1,67,26,056	22,08,850	1,89,34,906	15,35,506	1,73,99,400
Leave encashment fund	15,83,085	4,63,821	20,46,906	95,804	19,51,102
Staff recreation fund	1,81,382	1,805	1,83,187	6,210	1,76,977
Total	1,84,90,523	26,74,476	2,11,64,999	16,37,520	1,95,27,479

3. EARMARKED FUNDS

C. Based on sources

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable/ returned	Closing Balance
Educational activity							
Government body	3,16,642	13,34,981	16,12,091	32,63,714	29,47,072	-	3,16,642
Non profit institution donors	9,49,466	68,23,211	181116	79,53,793	29,26,462	-	50,27,331
Corporates	3,33,57,277	7,40,68,596	4,25,949	10,78,51,822	7,61,98,921	-	3,16,52,901
Individuals	52,84,409	11,80,000	-	64,64,409	14,89,825	32,08,984	17,65,600
Total education - I	3,99,07,794	8,34,06,788	22,19,156	12,55,33,738	8,35,62,280	32,08,984	3,87,62,474
Social economic empowerment program							
Government body	-	-	-	-	-	-	-
Non profit institution donors	47,320	6,00,000	-	6,47,320	6,00,000	-	47,320
Corporates	69,59,508	1,30,60,028	22,89,749	2,23,09,285	1,43,49,777	-	79,59,508
Individuals	72,585	-	-	72,585	-	-	72,585
Total SEEP - II	70,79,413	1,36,60,028	22,89,749	2,30,29,190	1,49,49,777	-	80,79,413
Health							
Government body	2,11,052	52,34,000	60,21,152	1,14,66,204	1,11,01,457	65,761	2,98,986
Non profit institution donors	1,99,89,439	6,79,25,787	40,74,436	9,19,89,662	8,03,85,040	-	1,16,04,623
Academia	57,17,554	-	-	57,17,554	2,09,943	-	55,07,611
Corporates	61,99,566	3,04,39,077	21,553	3,66,60,196	2,28,55,940	42,110	1,37,62,146
UN agencies	-	5,51,483	9,74,682	15,26,165	15,26,165	-	-
Individuals	34,88,226	9,46,020	-	44,34,246	10,00,020	25,40,123	8,94,103
Total Health - III	3,56,05,837	10,50,96,367	1,10,91,823	15,17,94,027	11,70,78,565	26,47,994	3,20,67,469
Training & research							
Government body	-	48,000	12000	60,000	60,000	-	-

Non profit institution donors	29720	2,18,500	-	2,48,220	2,48,220	-	-
Corporates	-	-	-	-	-	-	-
Individuals	64,199	-	-	64,199	-	-	64,199
Total Training & Research - IV	93,919	2,66,500	12,000	3,72,419	3,08,220	-	64,199
Total (I+II+III+IV)	8,26,86,963	20,24,29,683	1,56,12,728	30,07,29,374	21,58,98,841	58,56,978	7,89,73,555

D. Based on programs

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable/ returned	Closing Balance
I. Educational activity							
Government body							
Viveka tribal center for learning	3,16,642	13,34,981	1612091	32,63,714	29,47,072	-	3,16,642
Student education program	-	-	-	-	-	-	-
	3,16,642	13,34,981	16,12,091	32,63,714	29,47,072	-	3,16,642
Non profit institution donors							
Viveka tribal center for learning	7,31,813	19,12,304	1,81,116	28,25,233	14,27,916	-	13,97,317
Vivekananda teachers training and research center	-	16,82,000	-	16,82,000	1,32,876	-	15,49,124
Viveka scholar program	-	20,80,890	-	20,80,890	-	-	20,80,890
Student education program	2,17,653	11,48,017	-	13,65,670	13,65,670	-	-
	9,49,466	68,23,211	1,81,116	79,53,793	29,26,462	-	50,27,331
Corporates							
Viveka tribal center for learning	74,95,191	1,28,23,641	-	2,03,18,832	1,15,55,914	-	87,62,918
Human Capital Project	-	21,00,000	-	21,00,000	21,00,000	-	-
Viveka School of Excellence	1,79,737	-	-	1,79,737	0	-	1,79,737
Vivekananda teachers training and research center	12,68,000	36,42,000	-	49,10,000	31,65,525	-	17,44,475
School Education Program	1,27,71,446	4,26,64,600	4,25,949	5,58,61,995	4,85,18,453	-	73,43,542
Viveka scholar program	1,16,42,903	1,28,38,355	-	2,44,81,258	1,08,59,029	-	1,36,22,229
	3,33,57,277	7,40,68,596	4,25,949	10,78,51,822	7,61,98,921	-	3,16,52,901
Individuals							
Viveka tribal center for learning	3855267	4,80,000	-	43,35,267	3,30,000	3208984	7,96,283
Human Capital Project	387325	4,00,000	-	7,87,325	1,18,008	0	6,69,317
Viveka scholar program	1041817	3,00,000	-	13,41,817	1041817	0	3,00,000
	52,84,409	11,80,000	-	64,64,409	14,89,825	32,08,984	17,65,600

Total Education - I	3,99,07,794	8,34,06,788	22,19,156	12,55,33,738	8,35,62,280	32,08,984	3,87,62,474
II. Social economic							
Government body							
Tribal, women & youth socio economic empowerment program	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Non profit institution donors							
Disaster Relief	47,320	6,00,000	-	6,47,320	6,00,000	-	47,320
	47,320	6,00,000	-	6,47,320	6,00,000	-	47,320
Corporates							
Tribal, women & youth socio economic empowerment program	65,05,406	1,15,44,494	7,29,805	1,87,79,705	1,12,74,299	-	75,05,406
Disaster Relief	4,54,102	-	-	4,54,102	-	-	4,54,102
Slum Development	-	15,15,534	15,59,944	30,75,478	30,75,478	-	-
	69,59,508	1,30,60,028	22,89,749	2,23,09,285	1,43,49,777	-	79,59,508
Individuals							
Inclusive Sensory Motor playground	72,585	-	-	72,585	-	-	72,585
	72,585	-	-	72,585	-	-	72,585
Total Education - II	70,79,413	1,36,60,028	22,89,749	2,30,29,190	1,49,49,777	-	80,79,413
III. Health							
Government Body							
Vivekananda Memorial Hospital	-	22,38,219	2,02,581	24,40,800	24,40,800	-	-
Academic & medical research	-	-	54,79,039	54,79,039	54,13,278	65,761	-
Mobile Health Unit	-	9,71,493	83,532	10,55,025	10,55,025	-	-
Community Health Activities	1,750	75,000	75,000	1,51,750	1,50,000	-	1,750
HIV/AIDS - Care & Control	2,09,302	19,49,288	1,81,000	23,39,590	20,42,354	-	2,97,236
	2,11,052	52,34,000	60,21,152	1,14,66,204	1,11,01,457	65,761	2,98,986
Non profit institution donors							
Vivekananda Memorial Hospital	14,92,654	28,56,492	-	43,49,146	4,149	-	43,44,997
HIV/AIDS - Care & Control	84,491	1,28,50,116	-	1,29,34,607	1,25,50,799	-	3,83,808
Care & Rehabilitation	-	13,81,612	25,717	14,07,329	14,07,329	-	-
Covid care & rehabilitation	-	57,55,229	68,500	58,23,729	52,11,470	-	6,12,259
Reproductive & Child health	-	1,71,53,154	39,80,219	2,11,33,373	2,11,33,373	-	-
Comprehensive Care, Support & Treatment (CCST)	1,29,36,582	2,08,87,147	-	3,38,23,729	2,76,76,942	-	61,46,787
Water, Sanitation, Hygiene & Environment	54,75,712	70,42,037	-	1,25,17,749	1,24,00,978	-	1,16,772

	1,99,89,439	6,79,25,787	40,74,436	9,19,89,662	8,03,85,040	-	1,16,04,623
Academia							
Health Research	57,17,554	-	-	57,17,554	2,09,943	-	55,07,611
	57,17,554	-	-	57,17,554	2,09,943	-	55,07,611
Corporates							
Vivekananda Memorial Hospital	16,76,712	91,37,000	-	1,08,13,712	68,89,624	-	39,24,088
Mobile Health Unit	8,29,801	13,25,000	-	21,54,801	12,90,566	-	8,64,235
Covid care & Rehabilitation	-	76,71,815	-	76,71,815	56,34,723	-	20,37,092
Care & Rehabilitation	-	38,24,552	-	38,24,552	12,01,571	-	26,22,981
Water, Sanitation, Hygiene & Environment	3,48,773	18,05,186	21,553	21,75,512	15,28,216	42,110	6,05,186
Reproductive & Child Health	33,44,280	66,75,524	-	1,00,19,804	63,11,240	-	37,08,564
	61,99,566	3,04,39,077	21,553	3,66,60,196	2,28,55,940	42,110	1,37,62,146
UN Agencies							
Water, Sanitation, Hygiene & Environment	-	5,51,483	9,74,682	15,26,165	15,26,165	-	-
	-	5,51,483	9,74,682	15,26,165	15,26,165	-	-
Individuals							
Vivekananda Memorial Hospital	-	9,46,020	-	9,46,020	9,46,020	-	-
Training, Research & Consultancy	96,540	-	-	96,540	-	-	96,540
Comprehensive Care, Support & Treatment (CCST)	77,452	-	-	77,452	54,000	-	23,452
Care & Rehabilitation	7,74,111	-	-	7,74,111	-	-	7,74,111
Tribal Development	25,40,123	-	-	25,40,123	-	25,40,123	-
	34,88,226	9,46,020	-	44,34,246	10,00,020	25,40,123	8,94,103
Total Health - III	3,56,05,837	10,50,96,367	1,10,91,823	15,17,94,027	11,70,78,565	26,47,994	3,20,67,469
IV. Training & Research	-	-	-	-	-	-	-
Government Body							
Capacity Building	-	48,000	12,000	60,000	60,000	-	-
	-	48,000	12,000	60,000	60,000	-	-
Non profit institution donors							
Academics	29,720	2,18,500	-	2,48,220	2,48,220	-	-
	29,720	2,18,500	-	2,48,220	2,48,220	-	-
Corporates	-	-	-	-	-	-	-
Academics	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Individuals							
Academics	64,199	-	-	64,199	-	-	64,199
	64,199	-	-	64,199	-	-	64,199
Total Training & Research - IV	93,919	2,66,500	12,000	3,72,419	3,08,220	-	64,199

TOTAL (I + II + III + IV)	8,26,86,963	20,24,29,683	1,56,12,728	30,07,29,374	21,58,98,841	58,56,978	7,89,73,555
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4. ASSET FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	25,06,116	5,09,09,789	19,42,002	6,80,00,155	3,19,05,483	15,52,63,546
ADD: Additions during the year	5,30,211	1,51,18,742	99,691	58,39,515	-	2,15,88,159
ADD: Trans from General Fund - Repayment of Loan	-	32,21,439	-	2,84,568	7,87,333	42,93,340
(LESS): Transfer of sale of Asset to Asset Replacement Fund	-	-	-	-	-	-
ADD / (LESS): Transfer from / (to) Inc & Exp a/c	(6,48,528)	(68,85,051)	(3,53,332)	(72,42,760)	(18,30,541)	(1,69,60,212)
Closing Balance	23,87,799	6,23,64,919	16,88,361	6,68,81,478	3,08,62,275	16,41,84,832

5. ENDOWMENT FUNDS – DESIGNATED

	Opening Balance	During the Year				Closing Balance
		Contribution	Interest	Total	Expended	
Development Support						
Staff Fund	11,29,472	4,16,716	80,304	16,26,492	80,304	15,46,188
Life membership fee fund	2,17,500	95,000	14,061	3,26,561	14,061	3,12,500
Total	13,46,972	5,11,716	94,365	19,53,053	94,365	18,58,688

6. DESIGNATED FUNDS – EARMARKED

	Opening Balance	Transferred from Corpus	Total	Expended during the year	Balance
Education					
Tribal Education Fund	17,54,624	-	17,54,624	-	17,54,624
Viveka Scholar Program Fund	-	-	-	-	-
Total Education - I	17,54,624	-	17,54,624	-	17,54,624
SEEP					
SEEP fund	7,84,974	-	7,84,974	-	7,84,974
Flood Relief Fund	5,45,461	-	5,45,461	-	5,45,461
Tribal Development Fund - SEEP	2,50,319	-	2,50,319	-	2,50,319
Total SEEP - II	15,80,754	-	15,80,754	-	15,80,754
Health					
Paramedical scholarship & research fund	94,587	-	94,587	-	94,587
Medical speciality Fund - OBG	3,44,419	-	3,44,419	-	3,44,419
Medical speciality Fund - Ortho	22,500	-	22,500	-	22,500
Poor patient Fund	10,78,816	-	10,78,816	-	10,78,816
Tribal Mobile Health Unit Fund	14,04,561	-	14,04,561	-	14,04,561
Community Development Fund - Health	36,79,363	-	36,79,363	-	36,79,363
Total Health - III	66,24,246	-	66,24,246	-	66,24,246
TOTAL (I + II+III)	99,59,624	-	99,59,624	-	99,59,624

7. ASSET REPLACEMENT FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	17,02,554	65,910	1,16,30,087	19,02,411	1,53,00,962
ADD: Sale of Asset	-	-	-	-	-	-
ADD / (LESS): Trans from / (to) I & E A/c	-	2,15,162	31,345	13,44,407	1,64,995	17,55,909
(LESS): Utilised during the year	-	-	-	-	-	-
Closing Balance	-	19,17,716	97,255	1,29,74,494	20,67,406	1,70,56,871

8. GENERAL OPERATING FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	18,41,985	45,67,797	9,90,117	71,31,824	14,68,277	1,60,00,000
ADD: Amount transferred from General Fund	-	-	-	50,00,000	-	50,00,000
ADD / (LESS): Fund movement	17,50,000	(38,00,000)	(6,00,000)	41,00,000	(14,50,000)	-
Closing Balance	35,91,985	7,67,797	3,90,117	1,62,31,824	18,277	2,10,00,000

Note 8A : This fund serves the working capital needs of the entire organization. Based on the needs, this fund is allocated to different sectors.

9. REVOLVING FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	10,00,000	11,41,338	-	-	-	21,41,338
ADD / (LESS): Transferred from / (to) Income & Expenditure A/c	-	-	-	-	-	-
Add: Addition during the year	-	-	-	-	-	-
Less: Utilized during the year	-	-	-	-	-	-
Total	10,00,000	11,41,338	-	-	-	21,41,338

10. GENERAL FUND

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	12,84,342	60,93,958	8,04,285	58,10,759	24,65,242	1,64,58,586
ADD: Transfer from Inc & Exp Statement	(9,87,628)	(13,04,961)	15,54,697	1,41,55,554	13,12,027	1,47,29,688
ADD/(LESS): Transfer of General Fund	18,00,000	75,00,000	(20,00,000)	(50,00,000)	(23,00,000)	-
ADD/(LESS): Transfer to General operating fund	-	-	-	(50,00,000)	-	(50,00,000)
ADD: Dissolution of designated funds	-	-	-	-	-	-
ADD/(LESS): Transfer from/to revolving fund	-	-	-	-	-	-
ADD/(LESS): Transfer to Endowment Fund	-	-	-	-	-	-
LESS: Capital Payments	5,30,211	30,67,720	-	15,16,166	-	51,14,097
LESS: Repayment of Loan	-	32,21,439	-	2,84,567	7,87,331	42,93,337
Closing Balance	15,66,503	59,99,838	3,58,982	81,65,580	6,89,938	1,67,80,840

11. FIXED ASSETS AND CAPITAL WORK IN PROGRESS

Tangible assets	Gross block (In rupees)				Accumulated depreciation (In rupees)					Net Block (In rupees)	
	Opening balance	Additions	Disposals	Closing balance	Opening balance	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Other adjustments	Closing balance	Balance at the end of the current year	Balance at the end of the previous year
OMA											
Land	-	-	-	-	-	-	-	-	-	-	-
Building	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	1,00,890	-	1,00,890	-	3,153	-	-	3,153	97,737	-
Computers	4,41,529	4,29,321	-	8,70,850	1,52,882	1,40,929	-	-	2,93,811	5,77,039	2,88,647
Furniture & fittings	61,888	-	-	61,888	8,851	9,970	-	-	18,821	43,067	53,037
Software	25,72,943	-	-	25,72,943	4,08,511	4,94,476	-	-	9,02,987	16,69,956	21,64,432
Capital work in progress	-	-	-	-	-	-	-	-	-	-	-
Total	30,76,360	5,30,211	-	36,06,571	5,70,244	6,48,528	-	-	12,18,772	23,87,799	25,06,116
EDUCATION											
Land	24,96,877	-	-	24,96,877	-	-	-	-	-	24,96,877	24,96,877
Building	4,73,85,717	1,79,68,461	-	6,53,54,178	1,10,06,001	18,62,220	-	-	1,28,68,221	5,24,85,957	3,63,79,716
Vehicles	1,14,25,111	-	-	1,14,25,111	45,16,482	18,48,664	-	-	63,65,146	50,59,964	69,08,628
Equipment	1,16,33,915	7,54,817	-	1,23,88,732	26,29,505	23,01,599	-	-	49,31,104	74,57,628	90,04,410
Computers	31,71,863	1,42,910	-	33,14,773	27,87,717	2,77,710	-	-	30,65,427	2,49,346	3,84,146
Furniture & fittings	46,26,705	10,57,752	-	56,84,457	27,23,797	5,94,858	-	-	33,18,655	23,65,802	19,02,908
Software	35,000	-	-	35,000	34,999	-	-	-	34,999	1	1
Capital work in progress	1,51,24,133	1,36,92,051	1,79,68,461	1,08,47,723	-	-	-	-	-	1,08,47,723	1,51,24,133
Total	9,58,99,321	3,36,15,991	1,79,68,461	11,15,46,851	2,36,98,502	68,85,051	-	-	3,05,83,553	8,09,63,298	7,22,00,819
SEEP											
Land	-	-	-	-	-	-	-	-	-	-	-
Building	1,62,480	-	-	1,62,480	2,708	5,416	-	-	8,124	1,54,356	1,59,772
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Equipment	16,55,329	99,691	-	17,55,020	86,113	2,51,441	-	-	3,37,554	14,17,466	15,69,216
Computers	3,43,246	-	-	3,43,246	1,66,120	90,841	-	-	2,56,961	86,285	1,77,126
Software	-	-	-	-	-	-	-	-	-	-	-

Furniture & fittings	39,350	-	-	39,350	3,462	5,634	-	-	9,096	30,254	35,888
Capital work in progress	-	-	-	-	-	-	-	-	-	-	-
Total	22,00,405	99,691	-	23,00,096	2,58,403	3,53,332	-	-	6,11,735	16,88,361	19,42,002
HEALTH											
Land	22,71,089	-	-	22,71,089	-	-	-	-	-	22,71,089	22,71,089
Building	5,53,68,751	-	-	5,53,68,751	1,15,88,600	20,96,343	-	-	1,36,84,943	4,16,83,808	4,37,80,151
Vehicles	33,95,165	-	-	33,95,165	21,46,436	2,28,246	-	-	23,74,682	10,20,483	12,48,729
Equipment	3,02,28,487	32,71,792	-	3,35,00,279	1,03,38,627	33,55,261	-	-	1,36,93,888	1,98,06,391	1,98,89,860
Computers	37,66,870	15,900	-	37,82,770	20,35,483	11,44,739	-	-	31,80,222	6,02,548	17,31,387
Furniture & fittings	27,40,597	93,535	-	28,34,132	10,41,959	4,04,441	-	-	14,46,400	13,87,732	16,98,638
Software	63,300	3,04,794	-	3,68,094	54,566	13,730	-	-	68,296	2,99,798	8,734
Capital work in progress	3,35,870	21,53,494	-	24,89,364	-	-	-	-	-	24,89,364	3,35,870
Total	9,81,70,129	58,39,515	-	10,40,09,644	2,72,05,671	72,42,760	-	-	3,44,48,431	6,95,61,213	7,09,64,458
T&R											
Land	4,65,900	-	-	4,65,900	-	-	-	-	-	4,65,900	4,65,900
Building	3,81,25,281	-	-	3,81,25,281	74,45,572	14,44,860	-	-	88,90,432	2,92,34,849	3,06,79,709
Vehicles	9,97,228	-	-	9,97,228	8,97,505	-	-	-	8,97,505	99,723	99,723
Equipment	30,08,494	-	-	30,08,494	16,22,058	3,20,355	-	-	19,42,413	10,66,081	13,86,436
Computers	13,38,513	-	-	13,38,513	13,37,569	886	-	-	13,38,455	58	944
Furniture & fittings	11,68,222	-	-	11,68,222	10,57,954	64,440	-	-	11,22,394	45,828	1,10,268
Software	49,200	-	-	49,200	49,198	-	-	-	49,198	2	2
Capital work in progress	-	-	-	-	-	-	-	-	-	-	-
Total	4,51,52,838	-	-	4,51,52,838	1,24,09,856	18,30,541	-	-	1,42,40,397	3,09,12,441	3,27,42,982
Grant Total	24,44,99,053	4,00,85,408	1,79,68,461	26,66,16,000	6,41,42,675	1,69,60,212	-	-	8,11,02,887	18,55,13,112	18,03,56,378

12. INVESTMENT

A. Fund wise Allocation							
	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Restricted Endowment Funds	14,28,484	2,57,57,820	49,284	87,82,691	26,01,243	3,86,19,522	3,80,37,558
Designated Endowment Funds	18,58,688	-	-	-	-	18,58,688	13,46,972
Designated Earmarked Fund	-	10,22,423	15,80,754	51,24,247	-	77,27,424	86,29,189
Revolving fund	-	1,41,338	-	-	-	1,41,338	16,54,998
Staff Benefit Fund	1,95,27,479	-	-	-	-	1,95,27,479	1,84,90,523
Earmarked Funds	-	2,44,37,652	79,79,414	2,68,49,147	64,199	5,93,30,412	5,48,23,208
Asset Replacement Fund	-	19,17,716	97,255	1,29,74,494	6,90,690	1,56,80,155	1,53,00,962
General Funds	-	41,97,663	-	47,78,704	1,54,885	91,31,252	1,30,48,115
Long term Liability	4,57,978	5,86,835	5,000	5,000	15,000	10,69,813	41,15,644
Current liability	-	-	-	-	-	-	-
Total	2,32,72,629	5,80,61,447	97,11,707	5,85,14,283	35,26,017	15,30,86,083	15,54,47,169
B. Classification based on Maturity							
	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Long Term investments							
Term Deposits	2,32,72,629	5,57,93,043	15,82,323	4,30,78,886	27,56,128	12,64,83,009	12,26,17,304
Current investments							
Short term Deposits	-	22,68,404	81,29,384	1,54,35,397	7,69,889	2,66,03,074	3,28,29,865
Total	2,32,72,629	5,80,61,447	97,11,707	5,85,14,283	35,26,017	15,30,86,083	15,54,47,169

13. DEPOSITS

	Development Support	Education	SEEP	Health	Training & Research	Total
Opening Balance	-	1,74,000	-	6,01,133	6,840	7,81,973
Add/(Less): Deposit given	-	-	-	1,81,120	-	1,81,120
Closing Balance	-	1,74,000	-	7,82,253	6,840	9,63,093

14. CURRENT ASSETS

A. Earmarked Fund Receivable (Considered good)							
	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Government body	-	36,40,442	-	94,71,163	-	1,31,11,605	1,44,73,633
Corporates	-	4,25,949	22,89,749	3,70,221	-	30,85,919	55,34,517
Non profit institution donors	-	1,81,116	-	40,74,436	-	42,55,552	19,51,437
Individuals	-	-	-	9,74,682	-	9,74,682	-
Sub Total - A	-	42,47,507	22,89,749	1,48,90,502	-	2,14,27,758	2,19,59,587
B. Other Receivables							

Receivable from Govt authorities	18,50,915	-	-	-	-	18,50,915	25,19,149
Other Receivables	55,03,395	41,61,818	2,76,434	4,73,363	17,804	1,04,32,814	43,08,359
Sub Total - B	73,54,310	41,61,818	2,76,434	4,73,363	17,804	1,22,83,729	68,27,508
C. Loans & Advances							
Rental Advance	-	3,36,000	1,00,000	3,35,000	-	7,71,000	11,06,511
Vendor & staff Advances	7,90,082	16,86,121	1,85,000	40,12,431	-	66,73,634	26,72,097
Other Loans & Advances:	5,49,909	50,000	-	8,79,012	-	14,78,921	13,67,352
Sub Total - C	13,39,991	20,72,121	2,85,000	52,26,443	-	89,23,555	51,45,960
D. Inventory							
Inventory	-	5,11,017	-	39,52,700	-	44,63,717	37,19,197
Sub Total - D	-	5,11,017	-	39,52,700	-	44,63,717	37,19,197
E. Cash & Bank Balances							
Cash on Hand	-	9,836	-	3,22,384	7,986	3,40,206	1,54,997
Cash at Scheduled Banks	84,83,175	1,69,87,834	15,31,374	53,70,905	19,02,416	3,42,75,702	4,37,29,278
Cheque on Hand	-	-	-	42,113	-	42,113	3,20,000
Sub Total - E	84,83,175	1,69,97,670	15,31,374	57,35,401	19,10,402	3,46,58,021	4,42,04,275
Total (A+B+C+D+E)	1,71,77,476	2,79,90,133	43,82,557	3,02,78,409	19,28,206	8,17,56,780	8,18,56,526

15. CURRENT LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Current maturity of long-term debt *	-	21,95,968	-	4,31,581	50,166	26,77,715	53,18,630
Unspent specified contribution returnable	-	2,28,577	1,00,000	50,000	-	3,78,577	3,78,577
Sundry creditors for purchases & services	46,44,622	62,55,420	11,91,445	18,75,519	5,000	1,39,72,006	1,61,41,855
Advance received	9,325	6,433	10,000	-	-	25,758	22,80,798
Short term borrowings							
Overdrawn bank balances	19,589	-	-	-	-	19,589	50,538
Short Term Loan from banks	(0)	23,96,708	22,32,014	27,98,122	-	74,26,844	1,79,44,430
Total	46,73,536	1,10,83,106	35,33,459	51,55,222	55,166	2,45,00,489	4,21,14,829

16. LONG TERM LIABILITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Term Loan from banks for acquisition of fixed assets	-	1,64,02,411	-	22,48,155	-	1,86,50,566	1,64,62,324
Unsecured loan from individuals for Covid crisis	42,50,001	-	-	-	-	42,50,001	-
Caution deposit from						-	
- Staff	20,01,428	-	-	-	-	20,01,428	20,39,428
- Contractors	-	1,85,048	-	5,000	-	1,90,048	6,15,604
- Honorary worker	4,89,500	-	-	-	-	4,89,500	3,87,500
- Customers	62,500	4,12,787	5,000	-	15,000	4,95,287	4,95,287
- VSP students	-	6,39,000	-	-	-	6,39,000	6,41,000
Total	68,03,429	1,76,39,246	5,000	22,53,155	15,000	2,67,15,830	2,06,41,143

Note 16 A : Default in repayment of borrowings:

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Note 16 B: Terms and conditions:

	Particulars	Nature of security	Amt of loan sanctioned	Amt of loan utilised	Closing balance as on 31.03.2021	Terms of repayment
1	Name of the bank - HDFC Bank Ltd Purpose - Purchase of vehicle - Maruti Breeza	Hypothecation of Maruti Breeza vehicle	8,00,000	8,00,000	50,166	60 monthly instalments of Rs.17,002 starting from July 2016
2	Name of the bank - Canara Bank Purpose - Construction of building, purchase of furniture etc at Saragur - Doctors' Block	Hypothecation of asset created out of Term loan Hypothecation of Swaraj Mazda vehicle Equitable mortgage of land & existing building at CA-2 Mysore	32,00,000	31,45,776	26,79,736	84 monthly instalments of Rs.59,457 starting from November 2018
3	Name of the bank - Canara Bank Purpose - Construction of building, purchase of furniture etc at Saragur - Teachers' Block	Hypothecation of asset created out of Term loan Hypothecation of Swaraj Mazda vehicle Equitable mortgage of land & existing building at CA-2 Mysore	1,04,71,876	1,04,71,876	86,81,197	84 monthly instalments of Rs.2,01,813 starting from November 2018
4	Name of the bank - Canara Bank Purpose - Construction of building, purchase of furniture etc at Saragur - Viveka School of School of Excellence	Hypothecation of asset created out of Term loan Hypothecation of Swaraj Mazda vehicle Equitable mortgage of land & existing building at CA-2 Mysore	1,10,00,000	1,10,00,000	99,17,182	77 monthly instalments of Rs.1,75,583 starting from October 2020
					TOTAL	2,13,28,281
	Less: Current maturities of long-term debt				26,77,715	
	Closing balance of long-term loans				1,86,50,566	

17. CONTRIBUTION

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Indian Contribution	1,35,43,560	17,69,797	3,13,262	70,68,865	1,46,600	2,28,42,084	1,60,96,003

Foreign Contribution	8,73,272	-	2,06,499	1,10,952	-	11,90,724	4,72,308
Total	1,44,16,832	17,69,797	5,19,761	71,79,817	1,46,600	2,40,32,808	1,65,68,311

18. INCOME FROM ACTIVITIES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Community Contribution	8,24,439	1,44,53,901	60,06,170	4,35,69,452	93,74,191	7,42,28,152	8,98,38,966
Support Services	-	71,34,037	19,33,796	2,28,25,981	64,98,150	3,83,91,964	5,24,91,606
Total	8,24,439	2,15,87,938	79,39,966	6,63,95,432	1,58,72,341	11,26,20,116	14,23,30,572

19. EARMARKED FUNDS - INCOME

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	6,19,36,208	-	-	-	6,19,36,208	8,25,13,398
Care & rehabilitation	-	-	-	4,17,56,397	-	4,17,56,397	5,16,27,122
Community Radio Station	-	-	-	-	-	-	4,70,712
HIV/AIDS - Care & Control	-	-	-	1,47,43,153	-	1,47,43,153	1,60,05,468
Patient care & treatment	-	-	-	1,59,89,180	-	1,59,89,180	40,10,403
Slum development program	-	-	36,75,478	-	-	36,75,478	33,62,994
Water, Sanitation, Hygiene & Environment Programs	-	-	-	1,58,85,508	-	1,58,85,508	1,90,05,194
Tribal development programs	3,30,000	90,64,512	1,09,52,298	2,46,29,198	-	4,49,76,008	2,44,44,111
Academic & research	-	-	-	-	-	-	-
Youth empowerment & community awareness program	-	-	-	-	10,17,458	10,17,458	47,13,921
Total	3,30,000	7,10,00,720	1,46,27,776	11,30,03,436	10,17,458	19,99,79,390	20,61,53,322

Note 19A: These are Earmarked funds released from restrictions as specified activities are performed and qualifying expenditure incurred during the year

20. DEVELOPMENT SUPPORT

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Accounting & Auditing & monitoring	45,58,543	-	-	-	-	45,58,543	72,58,762
HR Expenses	31,18,881	-	-	-	-	31,18,881	43,09,017
Monitoring & Evaluation	67,56,406	-	-	-	-	67,56,406	79,17,642
Governing Body & AGM meeting expenses	-	-	-	-	-	-	19,317

Fundraising & promotional expenses	42,12,678	-	-	-	-	42,12,678	41,36,375
Total	1,86,46,507	-	-	-	-	1,86,46,507	2,36,41,112

21. INSTITUTION BASED SERVICES EXPENSES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Vivekananda Memorial Hospital at Saragur	-	-	-	5,51,46,465	-	5,51,46,465	5,85,68,434
Viveka Tribal Centre for Learning at Hosahalli	-	1,00,74,853	-	-	-	1,00,74,853	1,65,37,404
Viveka School of Excellence at Saragur	-	93,32,214	-	-	-	93,32,214	1,41,13,245
Vivekananda Teachers Training and Research Centre	-	36,77,418	-	-	-	36,77,418	69,11,763
Viveka Pre-University College	-	71,88,078	-	-	-	71,88,078	43,95,555
Vivekananda Institute of Indian Studies	-	-	-	-	18,19,243	18,19,243	67,73,880
Vivekananda Institute of Leadership Development	-	-	-	-	46,16,282	46,16,282	1,45,33,137
Total	-	3,02,72,563	-	5,51,46,465	64,35,525	9,18,54,552	12,18,33,419

22. COMMUNITY BASED SERVICES EXPENSES

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	5,65,17,916	-	-	-	5,65,17,916	7,10,52,234
Care & rehabilitation	-	-	-	3,53,30,988	-	3,53,30,988	2,62,96,458
Reproductive Child Health Programs	-	-	-	2,44,31,851	-	2,44,31,851	1,84,12,065
Community Radio Station	-	-	18,78,959	-	-	18,78,959	20,53,412
HIV/AIDS - Care & Control	-	-	-	1,49,33,615	-	1,49,33,615	1,24,73,702
Water, Sanitation, Hygiene & Environment Programs	-	-	-	1,39,89,613	-	1,39,89,613	1,83,80,471
Tribal Development Programs	-	5,824	54,82,177	44,86,049	-	99,74,050	79,98,162
Slum Development Program	-	-	35,23,527	-	-	35,23,527	32,30,377
Rural Livelihood Program	-	-	74,61,546	-	-	74,61,546	79,89,108
Total	-	5,65,23,740	1,83,46,208	9,31,72,115	-	16,80,42,064	16,78,85,988

23. SUPPORT SERVICES EXPENSES

	Education		SEEP	Health	Training & Research	Total	Previous Year
	Hosahalli	Bengaluru	Kenchanahalli	Saragur	Mysuru		
Agricultural Activities	3,03,598	-	1,34,714	1,44,289	-	5,82,601	7,97,653
Canteen	25,93,868	-	7,85,024	56,71,390	14,45,786	1,04,96,068	1,64,07,226
Central Stores	-	-	-	27,98,787	-	27,98,787	8,86,991
Hostel	-	-	-	22,30,946	12,28,141	34,59,087	46,90,709
Campus & Office Services	26,95,124	13,38,869	9,37,004	44,11,701	17,57,122	1,11,39,820	1,30,21,622
IT & other services	-	1,27,553	-	6,38,973	10,01,360	17,67,886	18,04,487
Ayurveda Medicine Production Unit	-	-	2,86,445	-	-	2,86,445	2,34,592
Transport Services	1,57,965	-	-	38,97,075	5,02,142	45,57,182	52,23,123
Total	57,50,555	14,66,422	21,43,187	1,97,93,161	59,34,551	3,50,87,876	4,30,66,402

24. DEPRECIATION

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Foreign Section	-	33,93,604	13,365	24,46,418	2,20,087	60,73,474	36,94,660
General Section	6,48,528	34,91,447	3,39,967	47,96,341	16,10,454	1,08,86,738	81,59,818
Total	6,48,528	68,85,051	3,53,332	72,42,760	18,30,541	1,69,60,212	1,18,54,478

25. NET MOVEMENT IN FUNDS

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Transferred from Statement of Income & Exp							
To General Fund	-	-	15,54,697	1,41,55,554	13,12,027	1,70,22,277	2,43,46,267
To Asset Replacement Fund	-	2,15,162	31,345	13,44,407	1,64,995	17,55,909	14,68,459
To Asset Fund for capital exp out of restricted endowment interest	-	5,54,600	-	-	-	5,54,600	-
To Revolving Fund	-	-	-	-	-	-	-
To Staff Recreation Fund	(6,210)	-	-	-	-	(6,210)	(6,910)
To Designated Earmarked Fund	-	-	-	-	-	-	71,875
To Restricted Endowment Fund	-	-	-	-	68,964	68,964	-
To Meera - Research fund	-	-	-	-	-	-	-
Sub Total - I	(6,210)	7,69,762	15,86,042	1,54,99,961	15,45,986	1,93,95,540	2,58,79,690

Transferred from Statement of Income & Exp							
From General Fund	9,87,628	13,04,961	-	-	-	22,92,589	97,48,780
From Asset Fund	6,48,528	68,85,051	3,53,332	72,42,760	18,30,541	1,69,60,212	1,18,54,478
From Asset Replacement Fund	-	-	-	-	-	-	-
Sub Total - II	16,36,157	81,90,012	3,53,332	72,42,760	18,30,541	1,92,52,801	2,16,03,258
Total (I - II)	(16,42,367)	(74,20,250)	12,32,710	82,57,201	(2,84,555)	1,42,739	42,76,432

26. GRANTS AND DONATIONS							
	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2021	For the year ended March 31, 2020
General Contribution	1,44,16,832	17,69,797	5,19,761	71,79,817	1,46,600	2,40,32,808	1,65,68,311
Earmarked Funds	3,30,000	7,10,00,720	1,46,27,776	11,30,03,436	10,17,458	19,99,79,390	20,61,52,880
Earmarked funds received for purchase of fixed asset	-	1,14,96,413	99,691	43,23,348	-	1,59,19,452	63,12,925
Change in Earmarked fund receivable	-	12,05,486	79,06,784	(86,15,441)	-	4,96,829	(90,32,082)
Change in Earmarked fund	-	(11,45,320)	10,00,000	(27,22,317)	(8,45,772)	(37,13,408)	3,00,75,212
Changes in Earmarked funds returnable	-	-	-	-	-	-	1,00,000
Change in Restricted Endowment fund	-	4,23,000	-	90,000	-	5,13,000	27,82,000
Change in Designated Endowment fund	5,11,716	-	-	-	-	5,11,716	4,87,851
	1,52,58,548	8,47,50,096	2,41,54,012	11,32,58,843	3,18,286	23,77,39,786	25,34,47,098

27. INCOME FROM ACTIVITIES

	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2021	For the year ended March 31, 2020
Community contributions	8,24,439	1,44,53,901	60,06,170	4,35,69,452	93,74,191	7,42,28,152	8,98,38,966
Support services	-	71,34,037	19,33,796	2,28,25,981	64,98,150	3,83,91,964	5,24,91,606
Change in income received in advance	(50,398)	(12,91,368)	10,000	(34,082)	(8,89,192)	(22,55,040)	12,54,991
Change in Other Receivable	(58,76,920)	(55,67,340)	(13,99,870)	(55,90,557)	(31,12,791)	(2,15,47,478)	(25,05,087)
	(51,02,880)	1,47,29,230	65,50,096	6,07,70,793	1,18,70,357	8,88,17,597	14,10,80,477

28. OTHER RECEIPTS

	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2021	For the year ended March 31, 2020
Income tax refund -net	73,776	-	-	-	-	73,776	2,96,577
Caution deposit - Staff	64,000	-	-	-	-	64,000	4,34,328

Caution deposit - Customers	-	-	-	-	-	-	4,95,287
Caution deposit - VSP students	-	(2,000)	-	-	-	(2,000)	6,41,000
Revolving fund	-	-	-	-	-	-	14,86,959
Others receipt	-	3,19,170	-	-	-	3,19,170	-
	1,37,776	3,17,170	-	-	-	4,54,946	33,54,151

29. SECURED LOANS

	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2021	For the year ended March 31, 2020
Opening Balance of Secured Loans							
Term Loan - construction of immovable property	-	1,79,79,154	-	29,64,303	5,98,713	2,15,42,170	2,12,77,554
Vehicle Loan	-	-	-	-	2,38,784	2,38,784	4,09,505
Overdraft & others	1,29,566	37,58,966	93,50,484	37,55,952	10,00,000	1,79,94,968	80,52,070
	1,29,566	2,17,38,120	93,50,484	67,20,255	18,37,497	3,97,75,922	2,97,39,129
Closing Balance of Secured Loan							
Term Loan - construction of immovable property	-	1,85,98,379	-	26,79,736	-	2,12,78,115	2,15,42,170
Vehicle Loan	-	-	-	-	50,166	50,166	2,38,784
Overdraft & others	19,589	23,96,708	22,32,014	27,98,122	-	74,46,433	1,79,94,968
	19,589	2,09,95,087	22,32,014	54,77,858	50,166	2,87,74,714	3,97,75,922
Change in Secured Loans	(1,09,977)	(7,43,033)	(71,18,470)	(12,42,397)	(17,87,331)	(1,10,01,208)	1,00,36,793

30. PURCHASE OF FIXED ASSETS AND CAPITAL PAYMENTS

	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2021	For the year ended March 31, 2020
Addition to fixed asset as per Balance sheet	5,30,211	1,99,23,940	99,691	36,86,021	-	2,42,39,863	79,08,352
Change in Capital Work in Progress	-	(42,76,410)	-	21,53,494	-	(21,22,916)	1,43,59,714
Change in caution deposit contractors	-	4,25,556	-	-	-	4,25,556	-
Change in creditors for capital asset	-	-	-	-	-	-	14,39,357
Change with contractors and Capital Advance	-	-	-	-	-	-	(7,80,600)
	5,30,211	1,60,73,086	99,691	58,39,515	-	2,25,42,503	2,29,26,823

31. LOANS AND ADVANCES

	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2021	For the year ended March 31, 2020
Deposits	-	-	-	1,81,120	-	1,81,120	78,808
Loans & Advances	3,04,675	(43,046)	4,514	15,76,480	-	18,42,623	20,07,526

Rental Advance	-	(16,341)	-	-	-	(16,341)	3,78,611
	3,04,675	(59,387)	4,514	17,57,600	-	20,07,402	24,64,945

32. EXPENSES FOR THE YEAR AND OTHER UTILITIES

	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2021	For the year ended March 31, 2020
Expenses for the year as per Income and Expenditure A/c							
Development Support	1,86,46,505	-	-	-	-	1,86,46,505	2,36,41,112
Institution based services	-	3,02,72,563	-	5,51,46,465	64,35,525	9,18,54,552	12,18,33,419
Community based services	-	5,65,23,740	1,83,46,208	9,31,72,115	-	16,80,42,064	16,78,85,988
Support Services	-	72,16,977	21,43,187	1,97,93,161	59,34,551	3,50,87,876	4,29,07,605
Changes in Inventory	-	1,63,068	-	5,81,453	-	7,44,520	23,77,697
Change in Staff benefit fund	(10,43,166)	-	-	-	-	(10,43,166)	(25,61,794)
Program Advance - Others	(8,21,151)	14,34,764	(175)	16,57,045	-	22,70,483	1,66,698
Changes in Payables	34,12,028	(31,87,154)	(9,53,874)	15,65,031	65,150	9,01,180	(1,24,77,035)
Change in specified contribution returnable	-	-	-	-	-	-	2,18,287
Changes in other Current liabilities	(42,50,001)	-	-	-	-	(42,50,001)	34,95,012
Change in other receipts	-	(33,485)	-	12,079	-	(21,406)	-
	1,59,44,215	9,23,90,472	1,95,35,346	17,19,27,349	1,24,35,226	31,22,32,608	34,74,86,990

33. INTERNAL CONTROL AND RISK MANAGEMENT

The Governing Body has the overall responsibility for Organization's system of internal control. This system provides reasonable assurance against errors and frauds. There is a clear delegation of responsibility with adequate authority through the Chief Executive to the rest of the Organization. The Organization has a strategic planning process with three-year review period and annual budgeting system approved by the Governing Body. Any significant deviations are subject to specific approval. Revised forecasts are undertaken during the year. Financial reporting system compares the actuals to the budget on a monthly basis. This planning process along with the policy to maintain prudent level of reserves in General Fund helps the Organization to monitor, mitigate and manage exposure to risks,

34. INVESTMENTS

During the year Rs.27,72,880/- (Previous Year Rs. Rs.30,20,243/-) worth of interest has been accrued but not received on investments has been included in total investment of Rs. (Previous Year Rs, 15,54,47,169/-).

In the earlier year the Organization has invested in Deewan Housing Finance Ltd (DHFL). Pursuant to insolvency proceedings initiated against DHFL, the Organization has not accrued any income on the said investment from 1st April, 2018 to 31st March, 2021. Further, we understand that the resolution was approved, and the Organization is entitled to receive 23.62% from the resolution applicant. Accordingly, the Organization has made provision to write off the balance of Rs. 1,52,90,987/- being amount no longer receivable.

35. MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

Based on the information available with the Organization, there are no suppliers who are registered as Micro, Small or Medium Enterprises as per Micro, Small and Medium Enterprises Development Act, 2006 as at March 31, 2021.

36. OBLIGATION ON LONG TERM, NON-CANCELABLE OPERATING LEASE

The Organization is obligated under non-cancelable leases for and office premises, chapter and branch activities. Rs.7,71000- has been paid as refundable security deposit to 10 lessors (Previous year 13 lessors Rs. 11,06,511/- The total rental expense under non-

cancelable operating leases for the year amounted to Rs.19,82,470/- (Previous year Rs,19,67,715/-) has debited to the Income and Expenditure account for the year ending March 31, 2021. Future minimum lease payments due under non-cancelable operating leases are as follows:

For Office, branch and chapter Premises

(Amount In Rs)

Particulars	As at March 31, 2021	As at March 31, 2020
Not later than 1 year	2,53,340	5,37,560
Later than 1 year and not later than 5 years	NIL	NIL
Later than 5 years	NIL	NIL

37. STAFF BENEFIT FUND

The following Table provides the disclosure in accordance with Revised AS - 15 in respect of Gratuity for the year ended and as at March 31, 2021

Particulars	Financial Year 2021 – 20	Financial Year 2019 – 20
I. Change in Defined benefit Obligations:		
Projected Defined Benefit obligations at the beginning of the year	1,67,26,056	1,41,01,054
Current Service Cost	20,49,912	19,14,178
Interest Cost	9,28,981	9,71,091
Past Service Cost	-	-
Actuarial Losses/ (Gain)	(7,58,189)	9,64,515
Benefits paid	(14,95,394)	(12,24,882)
Projected DefinedBenefit obligations at the end of the year	1,74,51,366	1,67,26,056
II. Change In Plan Assets		
Plan assets at the beginning of the year at Fair Value	NIL	NIL
Contributions by the employer	14,95,394	12,24,882
Benefits paid	(14,95,394)	(12,24,882)
Plan assets at the end of the year at Fair Value	NIL	NIL
III. Present Value of Defined Benefit Obligation		
Plan Assets at the end of the year at Fair Value*	NIL	NIL
Total Liability as at the end of the year **	1,74,51,366	1,67,26,056
IV. Financial Assumptions at the Valuation Date		
Discount Rate (P.A)	4.95%	5.40%
Salary Escalation Rate	6.00%	6.00%

- Plan Assets does not include the fixed deposit made by the Organization.
- Liability for gratuity shown under Gratuity Fund in Schedule No.2 as Gratuity Fund in financial statements.

38. SEGMENT REPORTING

i. Operating Segments

Financial Statements has been prepared based on the broad areas of operation by the Organization. Assets and liabilities for each area has been treated separately and disclosed in the Financial Statement.

ii. Geographical Segment

It is based on the geographical location of the donors and expenses incurred out of such source. Geographical Segment is broadly classified into contribution received from Indian source and contribution received from Foreign.

**Swami Vivekananda Youth Movement
Segment Reporting
Balance Sheet as at March 31, 2021**

(Amount in Rs.)

Particulars	Development Support		Educational Activity		SEEP		Health		T&R		TOTAL		As at March 31, 2020	
	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian
SOURCE OF FUNDS														
Restricted Funds														
Endowment Funds	4,57,334	9,71,150	2,04,37,270	53,20,550	-	49,284	15,91,732	71,90,959	25,88,243	13,000	2,50,74,579	1,35,44,943	2,50,05,615	1,30,31,943
Staff Benefit Funds	-	1,95,27,479	-	-	-	-	-	-	-	-	-	1,95,27,479	-	1,84,90,523
Earmarked Funds	-	-	1,70,32,947	2,17,29,527	16,33,039	64,46,374	1,68,23,299	1,52,44,170	-	64,199	3,54,89,285	4,34,84,270	5,39,42,445	2,87,44,518
Asset Funds	-	23,87,799	2,28,23,302	3,95,41,617	89,292	15,99,069	2,39,67,762	4,29,13,716	39,49,721	2,69,12,554	5,08,30,078	11,33,54,755	4,78,13,884	10,74,49,662
	4,57,334	2,28,86,428	6,02,93,519	6,65,91,694	17,22,331	80,94,727	4,23,82,793	6,53,48,845	65,37,964	2,69,89,753	11,13,93,941	18,99,11,447	12,67,61,943	16,77,16,646
Designated Funds														
Endowment Funds	-	18,58,688	-	-	-	-	-	-	-	-	-	18,58,688	-	13,46,972
Earmarked Funds	-	-	10,22,423	7,32,201	2,50,319	13,30,435	30,61,371	35,62,875	-	-	43,34,113	56,25,511	43,34,113	56,25,511
Asset Replacement Fund	-	-	3,34,759	15,82,957	-	97,255	4,07,330	1,25,67,164	-	20,67,406	7,42,089	1,63,14,782	7,00,084	1,46,00,878
General Operating Fund	-	35,91,985	-	7,67,797	-	3,90,117	-	1,62,31,824	-	18,277	-	2,10,00,000	-	1,60,00,000
Revolving Fund	-	10,00,000	-	11,41,338	-	-	-	-	-	-	-	21,41,338	-	21,41,338
Unrestricted Funds														
General Fund	5,89,656	9,76,848	49,31,516	10,68,322	24,813	3,34,169	52,68,053	28,97,526	1,62,495	5,27,443	1,09,76,533	58,04,308	67,15,387	97,43,199
TOTAL FUNDS	10,46,990	3,03,13,949	6,65,82,217	7,18,84,309	19,97,463	1,02,46,703	5,11,19,547	10,06,08,234	67,00,459	2,96,02,879	12,74,46,676	24,26,56,074	13,85,11,527	21,71,74,544
APPLICATION OF FUNDS														
Fixed Assets & Capital Work in Progress	-	23,87,799	2,28,23,302	5,81,39,996	89,292	15,99,069	2,39,67,762	4,55,93,451	39,49,721	2,69,62,720	5,08,30,078	13,46,83,035	4,78,13,884	13,25,42,494
Investments														
Long Term	4,57,334	2,28,15,295	4,16,64,858	1,41,28,185	15,33,039	49,284	2,03,72,045	2,27,06,841	27,43,128	13,000	6,67,70,404	5,97,12,605	6,82,09,233	5,44,08,071

Investments														
Current Investments	-	-	-	22,68,404	2,50,319	78,79,065	11,14,182	1,43,21,215	-	7,69,889	13,64,501	2,52,38,573	62,96,760	2,65,33,105
Deposits	-	-	-	1,74,000	-	-	-	7,82,253	-	6,840	-	9,63,093	-	7,81,973
Current Assets	7,50,315	1,64,27,161	31,70,625	2,48,19,508	2,31,565	41,50,992	58,57,720	2,44,20,689	7,610	19,20,596	1,00,17,834	7,17,38,946	1,90,30,904	6,28,25,622
TOTAL ASSETS	12,07,649	4,16,30,255	6,76,58,785	9,95,30,093	21,04,215	1,36,78,410	5,13,11,709	10,78,24,449	67,00,459	2,96,73,045	12,89,82,817	29,23,36,252	14,13,50,781	27,70,91,265
Liabilities														
Current Liabilities	1,60,659	45,12,877	10,13,393	1,00,69,713	1,06,752	34,26,707	1,92,162	49,63,060	-	55,166	14,72,966	2,30,27,523	27,76,079	3,93,38,753
Long Term Liabilities	-	68,03,429	63,175	1,75,76,071	-	5,000	-	22,53,155	-	15,000	63,175	2,66,52,655	63,175	2,05,77,968
TOTAL LIABILITIES	1,60,659	1,13,16,306	10,76,568	2,76,45,784	1,06,752	34,31,707	1,92,162	72,16,215	-	70,166	15,36,141	4,96,80,178	28,39,254	5,99,16,721
NET ASSETS	10,46,990	3,03,13,949	6,65,82,217	7,18,84,309	19,97,463	1,02,46,703	5,11,19,547	10,06,08,234	67,00,459	2,96,02,879	12,74,46,676	24,26,56,074	13,85,11,527	21,71,74,544

Swami Vivekananda Youth Movement Segment reporting
Income and Expenditure Account for the period ended March 31, 2021

Particulars	Development Support		Educational Activity		SEEP		Health		T&R		TOTAL		As at March31, 2020	
	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian	Foreign	Indian
INCOME														
Unrestricted														
Contribution	8,73,272	1,35,43,560	-	17,69,797	2,06,499	3,13,262	1,10,952	70,68,865	-	1,46,600	11,90,724	2,28,42,084	4,72,308	1,60,96,003
Income from activities - community contribution	-	8,24,439	-	1,44,53,901	-	60,06,170	-	4,35,69,452	-	93,74,191	-	7,42,28,152	-	8,98,38,966
Income from activities - support services	-	-	-	71,34,037	-	19,33,796	-	2,28,25,981	-	64,98,150	-	3,83,91,964	-	5,24,91,606
Interest income	17,56,360	14,19,821	5,30,685	2,19,514	55,729	27,395	12,11,954	8,24,891	-	1,14,645	35,54,728	26,06,266	29,58,005	21,67,839
Amount no longer payable	4,732	2,52,000	3,48,049	1,06,457	31,374	93,433	43,770	2,32,463	-	1,56,392	4,27,925	8,40,744	2,995	1,17,688
Interest on IT Refund	-	73,776	-	-	-	-	-	-	-	-	-	73,776	-	2,96,577
Designated														
Interest received on Endowments	-	94,365	-	-	-	-	-	-	-	-	-	94,365	-	81,176
Earmarked Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted														
Earmarked Funds	-	3,30,000	1,58,04,102	5,51,96,618	46,83,359	99,44,417	2,67,63,456	8,62,39,980	-	10,17,458	4,72,50,917	15,27,28,473	9,69,89,034	10,91,64,288
Interest received on Endowments	27,440	58,269	12,26,237	3,06,077	-	2,957	95,505	4,28,058	1,51,157	780	15,00,339	7,96,142	14,81,846	7,43,651
TOTAL	20,17,005	2,20,98,945	43,78,346	18,02,67,428	5,00,146	3,98,17,885	1,42,34,661	18,68,94,650	1,30,128	3,02,93,887	2,12,60,286	45,93,72,796	2,61,33,035	36,12,46,094
EXPENDITURE														
Development Support	24,78,783	1,61,67,724	-	-	-	-	-	-	-	-	24,78,783	1,61,67,724	54,47,289	1,81,93,823
Institution Based Services	-	-	24,27,876	2,78,44,687	-	-	38,94,442	5,12,52,023	1,27,193	63,08,332	64,49,510	8,54,05,042	99,82,230	11,18,51,189
Community Based Services	-	-	1,39,04,241	4,26,19,499	49,98,747	1,33,47,461	2,11,53,041	7,20,19,074	-	-	4,00,56,030	12,79,86,034	8,47,96,591	8,30,89,398
Support Services	-	-	-	72,16,977	-	21,43,187	-	1,97,93,161	-	59,34,551	-	3,50,87,876	-	4,30,66,402
Amount no longer receivable	-	16,05,365	1,515	36,15,878	-	12,22,954	12,079	57,91,546	-	35,43,311	13,594	1,57,79,054	-	3,44,150

Depreciation	-	6,48,528	33,93,604	34,91,447	13,365	3,39,967	24,46,418	47,96,341	2,20,087	16,10,454	60,73,474	1,08,86,738	36,94,660	81,59,818
TOTAL	24,78,783	1,84,21,617	1,97,27,236	8,47,88,488	50,12,112	1,70,53,569	2,75,05,980	15,36,52,146	3,47,280	1,73,96,648	5,50,71,391	29,13,12,468	10,39,20,770	26,47,04,781
Net Movement in Funds	1,83,021	(18,25,388)	(18,18,163)	(56,02,087)	(35,151)	12,67,861	7,19,657	75,37,544	(1,96,123)	(88,432)	(11,46,759)	12,89,498	(20,16,582)	

39. RELATED PARTY DISCLOSURE

As required under "Accounting Standard - 18", issued by Institute of Chartered Accountants of India, the Organization has disclosed the transaction with related parties effected during the financial year 2020-21.

Sr. No.	Name of the person	Relationship	Age	Qualification	Service rendered in SVYM	Specialization
1.	Dr. R Balasubramaniam	Founder & President	56	MBBS, M.Phil., MPA (Harvard)	36 Years	Public Health
2.	Dr. Sudheer B	Vice President	53	MBBS, DCH	18 years	Pediatrician
3.	Dr. Vivek M B	Secretary	45	MBBS, MD	18 Years	Ophthalmologist
4.	Dr. Chaithanya Prasad B	Joint Secretary	38	MBBS, BNB	8 Years	Physician
5.	Dr. Chandrashekhar K N	Treasurer	62	MBBS		MBBS
6.	Dr. Rashmi Dennis Chauhan	Executive Member	37	BAMS	14 years	Ayurveda Physician
7.	Dr. Sowmya Dinesh	Executive Member		MBBS, MS, FRCOG (UK),	2 years	Fertility Specialist
8.	Dr. Bindu Balasubramaniam	Spouse of Founder	51	MBBS, DGO, MD (OBG)	32 Years	Obstetrician & Gynecologist
9.	Dr. Dennis Chauhan D	Spouse of Executive Member	37	BAMS, MPH	14 Years	Sector Head — Health & SEEP

Remuneration paid to related parties for services rendered to the organization for the financial year ending March 31, 2021 is as follows:

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Salary, Allowances and Professional Fees•	12,85,870	48,74,697
Leave Encashment provided for the year	-	2,72,875
Total	12,85,870	51,47,572

The above figures do not include provision for gratuity payable, as the same are actuarially determined for the Organization as a whole and separate figures for related parties are not available.

40. EARMARKED FUNDS

Earmarked funds include both capital & recurring components. Expended column includes both recurring and capital expenditure. Rs.7,89,73,555/- (Previous year Rs. 8,26,86,963/-) shown under balance are the funds meant for specified activities to be performed in the coming year.

41. CAPITAL WORK:

(Capital Commitments) remaining to be executed (net of Advance) Rs. 4,50,00,000/- as at March 31, 2021 (Previous year Rs.50,00,000/-).

42. PENDING LITIGATION

One of the donors has donated a land & building about 2400 sq ft in Bengaluru. The above said property is registered in the name of the Organization. However, one of the relatives of the done claiming the title on the property. The matter is pending before the Hon'ble Karnataka High Court.

43. NET MOVEMENT OF FUNDS

- f.) Surplus or deficit arising out of operations adjusted against the General Fund.
- g.) Unutilized interest earned on Endowment Funds credited to Endowment principle.
- h.) Unutilized interest earned on Asset Replacement Fund credited to Asset Replacement Fund.

44. GENERAL

- c.) Figures in bracket relates to previous year.
- d.) Previous year's figures have been regrouped and reclassified wherever necessary to confirm with current year's presentation

**For MSSV & Co,
Chartered Accountants
FRN:001987S**

For and on behalf of Governing Body of Swami Vivekananda Youth Movement

**Sd/-
D.R. Venkatesh
Partner
Membership No.: 025087**

**Sd/-
Mr. Savita S
Director Finance**

**Sd/-
Dr. Kumar GS
Chief Executive Officer**

**Place: Bengaluru
Date: December 29, 2021**

**Sd/-
Dr. Chandrashekhar K N
Treasurer Secretary**

**Sd/-
Dr. Vivek M B**

**Sd/-
Dr. R Balasubramaniam
President**

MANAGEMENT DISCUSSION AND ANALYSIS OF FINANCIAL POSITIONS AND RESULTS OF OPERATIONS

You should read the following discussion of our financial condition and results of operations together with our financial statements included in the Draft Fund Raising Document. You should also read the section entitled “Risk Factors” beginning on page 14, which discusses several factors, risks and contingencies that could affect our financial condition and results of operations. The following discussion relates to our Society and is based on our financial statements, which have been prepared in accordance with Indian GAAP. Portions of the following discussion are also based on internally prepared statistical information and on other sources.

This discussion contains forward-looking statements and reflects our current views with respect to future events and financial performance. Actual results may differ materially from those anticipated in these forward-looking statements as a result of certain factors such as those described under “Risk Factors” and “Forward Looking Statements” beginning on pages 14 and 11 respectively, and elsewhere in this Draft Fund Raising Document. Accordingly, the degree to which the financial statements in this Draft Fund Raising Document will provide meaningful information depend entirely on such potential investor's level of familiarity with Indian accounting practices.

OVERVIEW

Swami Vivekananda Youth Movement (SVYM) is a development organization in India committed to creating a caring and equitable society. Through grassroots to policy level actions in Health, Education, Socio-Economic Empowerment, Training, and Research, SVYM aims to achieve community-driven development. The organization focuses on promoting charity, providing medical assistance, promoting health, education, and family planning, and actively engaging in civic and socio-economic welfare. SVYM's inclusive initiatives span across tribal, rural, and urban areas, irrespective of caste or religion.

FINANCIAL KPIs OF OUR SOCIETY

Particulars	For the Year ended on March 31		
	2023	2022	2021
Income			
Contribution received	1,48,47,780	2,21,08,153	2,40,32,808
Growth in Contribution received as compared to previous year (%)	(32.84%)	(8.00%)	45.05%
Earmarked Funds	28,38,54,417	22,63,47,868	19,99,79,390
Income from Activities- community contribution	9,97,72,258	8,07,97,978	7,42,28,152
Income from Activities- Support Service	7,25,55,954	4,81,57,986	3,83,91,964
Expenditure			
Development Support	2,68,70,127	2,24,24,677	1,86,46,507
Institution based services	13,37,16,071	13,23,45,845	9,18,54,552
Community based services	23,45,71,528	15,59,02,933	16,80,42,064
Support Service	6,30,78,049	4,54,82,513	3,50,87,876
Net Movement in Funds	(8,00,870)	1,06,74,899	1,42,739

Source: The Amounts are in ₹ as per the Audited Financial Statements of the Society.

SIGNIFICANT DEVELOPMENTS SUBSEQUENT TO THE LAST FINANCIAL YEAR:

As of the date of filing of this Draft Fund Raising Document, the Society has not experienced any significant changes or developments subsequent to the last financial year ending on March 31, 2023.

SIGNIFICANT FACTORS AFFECTING OUR RESULTS OF OPERATIONS AND FINANCIAL CONDITION

Our Society is subjected to various risks and uncertainties, our results of operations and financial conditions are affected by numerous factors including the following:

1. Failing to effectively manage multiple initiatives concurrently can pose a significant risk of Operational Overload and Inefficiencies.
2. We are exposed to various operational risks including the risk of fraud and other misconduct by employees or outsiders.
3. Failure to retain and attract experienced executives might have an adverse impact on our operations.

For further factors affecting our results of operations and financial condition, see “Risk Factors” on page 14 of this Draft Fund-Raising Document.

OUR SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

For Significant accounting policies and notes to accounts, please refer 'Notes forming part of the financial statements' under Chapter titled "*Financial Information*" beginning on page 90 of the Draft Fund Raising Document.

OUR FINANCIAL OPERATIONS

Please refer 'Statement of Income & Expenditure' beginning under Chapter titled "*Financial Information*" beginning on page 90 of the Draft Fund Raising Document.

Main Components of our Statement of Income and Expenditure

A. Income from Donations:

We have received a total of ₹ 1,48,47,780 as donations in F.Y. 22-23, the same has been shown in Income and Expenditure Account.

B. Income from Earmarked Funds:

We have received a total of ₹ 32,18,16,961 as earmarked funds in F.Y. 22-23, out of which ₹3,79,62,547 for capital expenditure and the remaining has been shown in Income and Expenditure Account.

C. Other Incomes:

Our Income other than contributions mainly comprises of Income from activities such as community contribution and support service. Other than this, it also comprises of Interest Income.

D. Expenditure:

Our Expenditure for the latest fiscal year comprises of expenditure on overheads, capital expenses, debt servicing costs, program direct cost and expenditure on depreciation. The bifurcation of the said expenditure has been shown in the figure below.



An analysis of reasons for the changes in significant items of income and expenditure is given hereunder:

1. *Unusual or infrequent events or transactions*

To our knowledge there have been no unusual or infrequent events or transactions that have taken place during the last three years other than shut down of our operations due to COVID-19.

2. *Significant economic changes that materially affected or are likely to affect outcomes of our continuing operations.*

Our operations have been subject, and we expect it to continue to be subject to significant economic changes arising from the uncertainties described in the section entitled "Risk Factors" beginning on page 14 of this Draft Fund Raising Document. To our knowledge, except as we have described in this Draft Fund Raising Document, there are no known factors which we expect to bring about significant economic changes.

3. *Known trends or uncertainties that have had or are expected to have a material adverse impact on outcomes of our continuing operations.*

Apart from the risks as disclosed under Section titled “Risk Factors” beginning on page 14 in this Draft Fund Raising Document, in our opinion there are no other known trends or uncertainties that have had or are expected to have a material adverse impact on outcomes of our continuing operations.

FINANCIAL INDEBTEDNESS

As per the latest Financial Statements for the year ended March 31, 2023, we have borrowed secured term loans for acquisition of fixed assets. Further, as on the date of this Draft Fund Raising Document, our Society have the following outstanding borrowings:

A. LONG TERM LOAN DETAILS

Sr. no.	Name of the Borrower	Purpose	Nature of Security	Closing Balance as on March 31, 2023	Terms of Repayment
1.	Canara bank	Construction of building, purchase of furniture at Saragur - Doctors' block	Hypothecation of asset created out of term loan Equitable mortgage of land & existing building at CA-2 Mysore	17,81,982	93 monthly instalments of RS. 55,447 starting from November 2018.
2	Canara bank	Construction of building, purchase of furniture at Saragur - teachers' block	Hypothecation of asset created out of term loan Equitable mortgage of land & existing building at CA-2 Mysore	58,15,268	97 monthly instalments of Rs. 1,83,218 starting from November 2018.
3	Canara bank	Construction of building, purchase of furniture at Saragur - Viveka school of excellence	Hypothecation of asset created out of term loan Equitable mortgage of land & existing building at CA-2 Mysore	72,12,194	77 monthly instalments of Rs. 1,84,868 starting from October 2020.

B. SHORT TERM LOAN DETAILS

Particulars	Closing Balance as on March 31, 2023
Current maturity of long term debt	36,76,036
Canara bank credit card	21,843
Total	2,27,01,927

Sr. no.	Name of the Borrower	Nature of Security	Closing Balance as on March 31, 2023
1.	Canara bank Overdraft facility	There are 4 Investments pledged and the face value of the investment is Rs. 2,22,07,385	1,90,04,048

SECTION VI – LEGAL AND OTHER INFORMATION

OUTSTANDING LITIGATION

Except as stated in this section, there are no Outstanding Litigation; involving our Society and officers of the Governing Body ('Relevant Parties') as on the date of filing of this Draft Fund-Raising Document.

DETAILS OF PENDING MATERIAL LITIGATIONS

As on the date of this Draft Fund Raising Document, except as stated below, our Society, Founder and officers of the Governing Body are not party to any pending litigation the outcome of which could have a material adverse effect on the financial position of our Society, which may affect the issue or the investor's decision to invest / continue to invest in the Issue;

A. SOCIETY

- **Civil Litigations by the Society:** Ms. Sharadamma donated a property to SVYM for charitable activities. Property was bought out of self-generated income but her brother filed a case even though doesn't have any stake in the property. Both her brother and his wife died and now only their daughter is alive and case is still pending. The Case was filed against the Society and others by Narasappa C (Petitioner) under City Civil and Sessions Judge, Karnataka, India. The Plaintiff filed this case for partition and separate possession and cancellation of will date 13 July 2012. The respondents contested the case on merits by filing written statement and argued that the case was not maintainable as the Plaintiff had already filed a suit in OS No. 8088/2013 for permanent injunction and another suit in O.S./5123/2012 in respect of the same subject matter. However, the Plaintiff stated that the cause of action in both the cases were entirely different. The court subsequently ordered that the Plaintiff was at liberty to prosecute this case.

- Civil Litigations against the Society: NIL
- Criminal Litigations by the Society: NIL
- Criminal Litigations against the Society: NIL

B. FOUNDER & OFFICERS OF THE GOVERNING BODY

- Civil Litigations against the Founder and officers of the Governing Body: NIL
- Civil Litigations by the Founder and officers of the Governing Body: NIL
- Criminal Litigations against the Founder and officers of the Governing Body: NIL
- Criminal Litigations by the Founder and officers of the Governing Body: NIL

DETAILS OF DEFAULT AND NON-PAYMENT OF STATUTORY DUES

As on the date of the Draft Fund Raising Document there have been no (i) instances of non-payment or defaults in payment of statutory dues by our Society, (ii) over dues to other entities or financial institutions by our Society, (iii) defaults against other entities or financial institutions by our Society, or (iv) contingent liabilities not paid for.

DETAILS OF PENDING PROCEEDINGS INITIATED AGAINST THE SOCIETY FOR ECONOMIC OFFENCES

There is no pending proceeding initiated against our Society for economic offences as on the date of filing of this Draft Fund-Raising Document.

DETAILS OF THE VARIATION IN THE UTILISATION OF THE FUND, PREVIOUSLY RAISED BY THE SOCIETY, IF ANY

The society has not previously raised any funds through the Social Stock Exchange platform of the Stock Exchange.

OTHER LITIGATIONS

None of the relevant parties are party to any

- litigation or legal action pending or taken against our officers of the Governing Body by a Government Department or a statutory body during the last three years immediately preceding the year of the issue of this Draft Fund-Raising Document;
- inquiries, inspections or investigations initiated or conducted under the securities laws or Karnataka Societies Registration Act, 1960 (17 of 1960), or any previous societies' law and fines imposed or compounding of offences by our Society in the last three years immediately preceding the year of issue of this Draft Fund-Raising Document against our Society and
- Our Society, and/or our officers of the Governing Body, have not been declared as wilful defaulters by the RBI or any governmental authority, have not been debarred from dealing in securities and/or accessing capital markets by the SEBI and no disciplinary action has been taken by the SEBI or any stock exchanges against our Society, or our officers of the Governing

Body, that may have a material adverse effect on our operations or financial position, nor, so far as we are aware, are there any such proceedings pending or threatened.

GOVERNMENT & OTHER APPROVALS

Our Society has received the necessary licenses, permissions, and approvals from the Central and State Governments and other government agencies/regulatory authorities/certification bodies required to undertake the Issue or continue our activities. In view of the approvals listed below, we can undertake the Issue and our current activities and no further major approvals from any governmental/regulatory authority, or any other entity are required to be undertaken, in respect of the Issue or to continue our operations. It must, however, be distinctly understood that in granting the above approvals, the Government of India and other authorities do not take any responsibility for the financial soundness of our Society or for the correctness of any of the statements or any commitments made, or opinions expressed in this behalf.

The Society's registration under Karnataka Societies Registration Act, 1960 (17 of 1960), the Article II - Aims and objectives of the Memorandum of Association of our Society and the objects incidental, enable our Society to carry out its activities.

I. Approvals for the Issue

- a. At the meeting of the Governing Body of our Society held on [●], the officers of the Governing Body approved the issuance of ZCZP Instruments to the public.
- b. Our Society has obtained Confirmation from MSSV & Co., Chartered Accountants of eligibility criteria for being identified as Social Enterprise as specified under Regulation 292E of Chapter X-A of SEBI (ICDR) Regulations, 2018.
- c. Our Society has obtained valid registration as Not for Profit Organization on BSE Social Stock Exchange under the registration number BSESSE0032NP2324 w.e.f. November 10, 2023.
- d. Our Society has obtained valid registration as Not for Profit Organization on NSE Social Stock Exchange under the registration number NSESSENPO0030 w.e.f. November 10, 2023.
- e. Our Society has obtained an in-principal approval from the BSE dated [●] for listing its ZCZP Instruments, pursuant to the Issue.
- f. Our Society has obtained an in-principal approval from the NSE dated [●] for listing its ZCZP Instruments, pursuant to the Issue.
- g. Our Society has obtained ISIN for the ZCZP Instruments as on [●] i.e.; [●].

II. Approvals pertaining to Incorporation of Society

Particulars	Registration No	Applicable Law	Issuing Authority	Date of Issue
Certificate of Incorporation	122/84-85	Karnataka Societies Registration Act, 1960	Registrar of Societies, Karnataka	December 1, 1984

III. Tax Related Approvals

Particulars	Registration No.	Issuing Authority	Date of Issue	Valid Till
Permanent Account Number	AAATS5045F	Income Tax Department	December 1, 1984	Until cancelled
Tax Deduction Account Number	BLRS09843B	Income Tax Department	January 27, 2003	Until cancelled
80G Registration	AAATS5045FF19844	Income Tax Department	October 2, 2021	AY 2026-27
12A Registration	AAATS5045FE20216	Income Tax Department	September 24, 2021	AY 2026-27
Goods and services tax registration certificate for our office situated at Vivekananda Memorial Hospital, Hanchipura Road, Saragur, H D Kote Taluk - 571121, Mysuru (Mysore), Karnataka,	29AAATS5045F1ZG	Government of India	July 7, 2017	Until cancelled

Professional Tax Registration Certificate issued under Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	357167339	Government of Karnataka	May 13, 2011	Until cancelled
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IV. Registration and Approvals related to our Business Activities

We require various approvals and/ or licenses under various rules and regulations to conduct our operations. Some of the material approvals required by us to undertake our operations are set out below:

Particulars	Registration / License No.	Issuing Authority	Date of Issue	Valid Till
Certificate of Registration for Vivekananda Memorial Hospital issued under Karnataka Private Medical Establishment (Amended) Act 2018	MYS00031ALHL2	Government of Karnataka	February 02, 2021	February 01, 2026
Fresh License under Drugs & Cosmetic Act, 1940 & rules there under for Vivekananda Memorial Hospital	KA-MY1-228330	Drugs Control Department, Mysore	June 22, 2022	June 21, 2027
Registration Certificate under FSS Act, 2006 issued to Annapurna Canteen for operating canteen at Vivekananda Memorial Hospital	21222127000048	Food Safety and Standards Authority of India	July 1, 2022	June 30, 2025
Certificate of Extension of General Affiliation up to Secondary/Senior Secondary Level for Viveka School of Excellence Saragur Mysore Kk under	Affiliation No. 830196	Central Board of Secondary Education, Union Ministry of Human Resource Development, Government of India, Delhi	April 1, 2023	March 31, 2028
Provisional approval as Sainik School	Application No. SNKLP0012853122	Sainik School Society, Ministry of Defence	August 2, 2022	FY 2024 - 25
Mou with GIPS Biotech for Biomedical waste collection transportation, Treatment & disposal at our unit	Certificate No. IN – KA96448173807751U	GIPS Biotech	September 1, 2022	August 30, 2024

V. Other Approvals

Particulars	Registration / License No.	Issuing Authority	Date of Issue	Valid Till
Registration under Foreign Contribution (Regulation) Act, 2010	094590102	Ministry of Home Affairs Foreigners Division	July 1, 2022	June 30, 2027
Registration Certificate under Employees Provident Fund and Miscellaneous Provision Act, 1952	KN/MYS/18385	Employees' Provident Fund Organization	December 1, 1994	N.A.
Registration Certificate under Employees State Insurance Act, 1948	73000339840001399	Joint Director, Regional Office	June 16, 2014	N.A.

OTHER REGULATORY AND STATUTORY DISCLOSURES

ISSUER'S ABSOLUTE RESPONSIBILITY

“The Issuer, having made all reasonable inquiries, accepts responsibility for and confirms that this Draft Fund Raising Document contains all information with regard to the Issuer and the Issue which is material in the context of the Issue, that the information contained in the Draft Fund Raising Document is true and correct in all material aspects and is not misleading, that the opinions and intentions expressed herein are honestly stated and that there are no other facts, the omission of which make this document as a whole or any of such information or the expression of any such opinions or intentions misleading.”

AUTHORITY FOR THE ISSUE

Corporate Approvals

At the meeting of the Governing Body of our Society held on [●], the officers of the Governing Body have approved the issuance of ZCZP Instruments to the public.

Our Society has received In-Principal approvals from BSE and NSE for the listing of the Equity Shares pursuant to their letters dated [●] and [●] respectively.

The ZCZP Instruments will be issued on terms and conditions as set out in this Draft Fund-Raising Document, the issue of which is being made as decided by the Governing Body.

Prohibition by SEBI, RBI or governmental authorities

1. Our Society, and/or the officers of the Governing Body have not been debarred from accessing the securities market by SEBI.
2. None of our officers of the Governing Body is a promoter or director or member of another entity/society which has been debarred from accessing the securities market or dealing in securities by SEBI.
3. Our Society, and the officers of the Governing Body have not been categorized as a Wilful Defaulter.
4. None of our officers of the Governing Body have been declared as a fugitive economic offender, under Section 12 of the Fugitive Economic Offenders Act, 2018.

Eligibility for the Issue

Our Society is eligible to undertake this Issue in compliance with Regulation 292E of the SEBI ICDR Regulations, as follows:

- a) Our Society is engaged in:
 - i. Eradicating hunger, poverty malnutrition and inequality
 - ii. Promoting health care (including mental health) and sanitation; and making available safe drinking water
 - iii. Promoting education, employability and livelihoods;
 - iv. Promoting gender equality, empowerment of women and LGBTQIA+ communities
 - v. Ensuring environmental sustainability, addressing climate change (mitigation and adaptation), forest and wildlife conservation
 - vi. Protection of national heritage, art and culture.
 - vii. Promoting livelihoods for rural and urban poor including enhancing income of small and marginal farmers and workers in the non-farm sector.
 - viii. Slum area development, affordable housing and other interventions to build sustainable and resilient cities.
 - ix. Promotion of financial inclusion.
 - x. Promoting welfare of migrants and displaced persons
- b) Our Society targets underserved or less privileged population segments or regions recording lower performance in the development priorities of central or state governments. The detailed information about the population targeted by the Society is as under: -
 - i. Indigenous Tribal Communities of Southern Karnataka.
 - ii. Rural and Urban Poor Communities. People Below Poverty Line.
 - iii. Pregnant women, Adolescent and Mothers.
 - iv. People & Children with Disabilities.
 - v. Tribal, Rural and Urban Population coping with Non Communicable Disease.

- vi. People affected by serious health related suffering (palliative care).
 - vii. People Living with HIV, TB & Syphilis (Pregnant Mothers, Migrants, Prison Inmates, Sex Workers)
 - viii. Tribal, Rural and Urban Population affected by Water and Energy Inequalities.
- c) The Social enterprise shall have at least 67% of its activities, qualifying as eligible activities to the target population, to be established through one or more of the following:
- i. at least 67% of the immediately preceding 3-year average of revenues comes from providing eligible activities to members of the target population
 - ii. at least 67% of the immediately preceding 3-year average of expenditure comes from providing eligible activities to members of the target population:

Financial Year	Total expenditure incurred as per Income & Expenditure Statement (Rs. in Lakhs)	Expenditure incurred for providing eligible activities to members of the target population (Rs. In Lacs)	%
2020-21	3,463.84	2,598.97	75.03
2021-22	3,767.04	2,882.49	76.52
2022-23	4,814.34	3,682.88	76.49
Total	12,045.22	9,164.34	
Eligibility criteria Average expenditure (Total / 3)	4,015.07	3,054.78	76.08

- iii. members of the target population to whom the eligible activities have been provided constitute at least 67% of the immediately preceding 3-year average of the total customer base and/or total number of beneficiaries

MSSV & Co., Chartered Accountants pursuant to their certificate dated November 3, 2023 have confirmed the eligibility of our Society under Regulation 292E of the SEBI ICDR Regulations.

DISCLAIMER CLAUSE OF SEBI

IT IS TO BE DISTINCTLY UNDERSTOOD THAT FILING OF THE ISSUE DOCUMENT TO THE SECURITIES AND EXCHANGE BOARD OF INDIA (“SEBI”) SHOULD NOT IN ANY WAY BE DEEMED OR CONSTRUED TO MEAN THAT THE SAME HAS BEEN CLEARED OR APPROVED BY SEBI. SEBI DOES NOT TAKE ANY RESPONSIBILITY EITHER FOR THE FINANCIAL SOUNDNESS OF ANY SCHEME OR THE PROJECT FOR WHICH THE ISSUE IS PROPOSED TO BE MADE OR FOR THE CORRECTNESS OF THE STATEMENTS MADE OR OPINIONS EXPRESSED IN THE ISSUE DOCUMENT. THIS REQUIREMENT IS TO FACILITATE INVESTORS TO TAKE AN INFORMED DECISION FOR MAKING INVESTMENT IN THE PROPOSED ISSUE.

DISCLAIMER CLAUSE OF BSE

BSE LIMITED (“BSE”) HAS, VIDE ITS LETTER DATED [●] GIVEN PERMISSION TO “SWAMI VIVEKANANDA YOUTH MOVEMENT” TO USE ITS NAME IN THIS DRAFT FUND RAISING DOCUMENT AS THE STOCK EXCHANGE ON WHOSE SOCIAL STOCK EXCHANGE PLATFORM (“SSE PLATFORM”) THE ENTITIES SECURITIES ARE PROPOSED TO BE LISTED. BSE HAS SCRUTINIZED THE DRAFT FUND RAISING DOCUMENT FOR ITS LIMITED INTERNAL PURPOSE OF DECIDING ON THE MATTER OF GRANTING THE AFORESAID PERMISSION TO THE ENTITY. BSE DOES NOT IN ANY MANNER:

- A. WARRANT, CERTIFY OR ENDORSE THE CORRECTNESS OR COMPLETENESS OF ANY OF THE CONTENTS OF THIS DRAFT FUND RAISING DOCUMENT; OR
- B. WARRANT THAT THIS ENTITY’S SECURITIES WILL BE LISTED ON COMPLETION OF PUBLIC OFFERING OR WILL CONTINUE TO BE LISTED ON BSE; OR
- C. TAKE ANY RESPONSIBILITY FOR THE FINANCIAL OR OTHER SOUNDNESS OF THIS ENTITY, ITS FOUNDER, ITS MANAGEMENT OR ANY SCHEME OR PROJECT OF THIS ENTITY;
- D. WARRANT, CERTIFY OR ENDORSE THE VALIDITY, CORRECTNESS OR REASONABLENESS OF THE

PRICE AT WHICH THE ZERO COUPON ZERO PRINCIPAL INSTRUMENT ARE OFFERED BY THE ENTITY AND INVESTORS ARE INFORMED TO TAKE THE DECISION TO INVEST IN THE ZERO COUPON ZERO PRINCIPAL INSTRUMENT OF THE ENTITY ONLY AFTER MAKING THEIR OWN INDEPENDENT ENQUIRIES, INVESTIGATION AND ANALYSIS. THE PRICE AT WHICH THE ZERO COUPON ZERO PRINCIPAL INSTRUMENTS ARE OFFERED BY THE ENTITY IS DETERMINED BY THE ENTITY AND THE EXCHANGE HAS NO ROLE TO PLAY IN THE SAME AND IT SHOULD NOT FOR ANY REASON BE DEEMED OR CONSTRUED THAT THE CONTENTS OF THIS OFFER DOCUMENT HAVE BEEN CLEARED OR APPROVED BY BSE. EVERY PERSON WHO DESIRES TO APPLY FOR OR OTHERWISE ACQUIRE ANY SECURITIES OF THIS ENTITY MAY DO PURSUANT TO INDEPENDENT INQUIRY, INVESTIGATION AND ANALYSIS AND SHALL NOT HAVE ANY CLAIM AGAINST BSE WHATSOEVER BY REASON OF ANY LOSS WHICH MAY BE SUFFERED BY SUCH PERSON CONSEQUENT TO OR IN CONNECTION WITH SUCH SUBSCRIPTION / ACQUISITION WHETHER BY REASON OF ANYTHING STATED OR OMITTED TO BE STATED HEREIN OR FOR ANY OTHER REASON WHATSOEVER;

- E. BSE DOES NOT IN ANY MANNER BE LIABLE FOR ANY DIRECT, INDIRECT, CONSEQUENTIAL OR OTHER LOSSES OR DAMAGES INCLUDING LOSS OF PROFITS INCURRED BY ANY INVESTOR OR ANY THIRD PARTY THAT MAY ARISE FROM ANY RELIANCE ON THIS DRAFT FUND RAISING DOCUMENT OR FOR THE RELIABILITY, ACCURACY, COMPLETENESS, TRUTHFULNESS OR TIMELINES THEREOF;
- F. THE ENTITY HAS CHOSEN THE SSE PLATFORM ON ITS OWN INITIATIVE AND ITS OWN RISK, AND IS RESPONSIBLE FOR COMPLYING WITH ALL LOCAL LAWS, RULES, REGULATIONS AND OTHER STATUTORY OR REGULATORY REQUIREMENTS STIPULATED BY BSE/OTHER REGULATORY AUTHORITY. ANY USE OF THE SSE PLATFORM AND THE RELATED SERVICES ARE SUBJECT TO INDIAN LAWS AND COURTS EXCLUSIVELY SITUATED IN MUMBAI.

DISCLAIMER CLAUSE OF NSE

AS REQUIRED, A COPY OF THIS DRAFT FUND RAISING DOCUMENT HAS BEEN SUBMITTED TO NATIONAL STOCK EXCHANGE OF INDIA LIMITED (HEREINAFTER REFERRED TO AS NSE). NSE HAS GIVEN VIDE ITS LETTER REF.: [●] DATED [●], PERMISSION TO THE ISSUER TO USE THE EXCHANGE'S NAME IN THIS DRAFT FUND RAISING DOCUMENT AS ONE OF THE STOCK EXCHANGES ON WHICH THIS ISSUER'S SECURITIES ARE PROPOSED TO BE LISTED. THE EXCHANGE HAS SCRUTINIZED THIS DRAFT FUND RAISING DOCUMENT FOR ITS LIMITED INTERNAL PURPOSE OF DECIDING ON THE MATTER OF GRANTING THE AFORESAID PERMISSION TO THIS ISSUER. IT IS TO BE DISTINCTLY UNDERSTOOD THAT THE AFORESAID PERMISSION GIVEN BY NSE SHOULD NOT IN ANY WAY BE DEEMED OR CONSTRUED THAT THE DRAFT FUND RAISING DOCUMENT HAS BEEN CLEARED OR APPROVED BY NSE; NOR DOES IT IN ANY MANNER WARRANT, CERTIFY OR ENDORSE THE CORRECTNESS OR COMPLETENESS OF ANY OF THE CONTENTS OF THIS DRAFT FUND RAISING DOCUMENT; NOR DOES IT WARRANT THAT THIS ISSUER'S SECURITIES WILL BE LISTED OR WILL CONTINUE TO BE LISTED ON THE EXCHANGE; NOR DOES IT TAKE ANY RESPONSIBILITY FOR THE FINANCIAL OR OTHER SOUNDNESS OF THIS ISSUER, ITS FOUNDER, ITS MANAGEMENT OR ANY SCHEME OR PROJECT OF THIS ISSUER.

EVERY PERSON WHO DESIRES TO APPLY FOR OR OTHERWISE ACQUIRE ANY SECURITIES OF THIS ISSUER MAY DO SO PURSUANT TO INDEPENDENT INQUIRY, INVESTIGATION AND ANALYSIS AND SHALL NOT HAVE ANY CLAIM AGAINST THE EXCHANGE WHATSOEVER BY REASON OF ANY LOSS WHICH MAY BE SUFFERED BY SUCH PERSON CONSEQUENT TO OR IN CONNECTION WITH SUCH SUBSCRIPTION /ACQUISITION WHETHER BY REASON OF ANYTHING STATED OR OMITTED TO BE STATED HEREIN OR ANY OTHER REASON WHATSOEVER.

DISCLAIMER IN RESPECT OF JURISDICTION

THE ISSUE IS BEING MADE IN INDIA, TO INSTITUTIONAL, NON-INSTITUTIONAL INVESTORS AND RETAIL INVESTORS. THIS DRAFT FUND-RAISING DOCUMENT AND THE FUND-RAISING DOCUMENT WILL NOT, HOWEVER CONSTITUTE AN OFFER TO SELL OR AN INVITATION TO SUBSCRIBE FOR THE ZCZP INSTRUMENTS OFFERED HEREBY IN ANY JURISDICTION OTHER THAN INDIA TO ANY PERSON TO WHOM IT IS UNLAWFUL TO MAKE AN OFFEROR INVITATION IN SUCH JURISDICTION. ANY PERSON INTO WHOSE POSSESSION THIS DRAFT FUND-RAISING DOCUMENT AND THE FUND-RAISING DOCUMENT COMES IS REQUIRED TO INFORM HIMSELF OR HERSELF ABOUT,AND TO OBSERVE, ANY SUCH RESTRICTIONS.

DISCLAIMER STATEMENT FROM THE ISSUER

THE ISSUER ACCEPTS NO RESPONSIBILITY FOR STATEMENTS MADE OTHER THAN IN THIS DRAFT FUND-RAISING DOCUMENT OR ANY OTHER MATERIAL ISSUED BY OR AT THE INSTANCE OF OUR SOCIETY AND THAT ANYONE PLACING RELIANCE ON ANY OTHER SOURCE OF INFORMATION WOULD BE DOING SO AT THEIR OWN RISK.

UNDERTAKING BY THE ISSUER

INVESTORS ARE ADVISED TO READ THE RISK FACTORS CAREFULLY BEFORE TAKING AN INVESTMENT DECISION IN THIS ISSUE. FOR TAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE ISSUE INCLUDING THE RISKS INVOLVED. THE SECURITIES HAVE NOT BEEN RECOMMENDED OR APPROVED BY ANY REGULATORY AUTHORITY IN INDIA, INCLUDING THE SECURITIES AND EXCHANGE BOARD OF INDIA (“SEBI”) NOR DOES SEBI GUARANTEE THE ACCURACY OR ADEQUACY OF THIS DOCUMENT. SPECIFIC ATTENTION OF INVESTORS IS INVITED TO THE STATEMENT OF THE “RISK FACTORS” CHAPTER ON PAGE 14 OF THIS DRAFT FUND-RAISING DOCUMENT.

OUR SOCIETY, HAVING MADE ALL REASONABLE INQUIRIES, ACCEPTS RESPONSIBILITY FOR, AND CONFIRMS THAT THIS ISSUE DOCUMENT CONTAINS ALL INFORMATION WITH REGARD TO THE OUR SOCIETY AND THE ISSUE, THAT THE INFORMATION CONTAINED IN THIS DRAFT FUND RAISING DOCUMENT IS TRUE AND CORRECT IN ALL MATERIAL ASPECTS AND IS NOT MISLEADING IN ANY MATERIAL RESPECT, THAT THE OPINIONS AND INTENTIONS EXPRESSED HEREIN ARE HONESTLY HELD AND THAT THERE ARE NO OTHER FACTS, THE OMISSION OF WHICH MAKE THIS DRAFT FUND RAISING DOCUMENT AS A WHOLE OR ANY OF SUCH INFORMATION OR THE EXPRESSION OF ANY SUCH OPINIONS OR INTENTIONS MISLEADING IN ANY MATERIAL RESPECT.

THE ISSUER HAS NO SIDE LETTER WITH ANY ZCZP INSTRUMENT HOLDERS. ANY COVENANTS LATER ADDED SHALL BE DISCLOSED ON THE STOCK EXCHANGE’S WEBSITES WHERE THE ZCZP INSTRUMENTS ARE LISTED.

OUR SOCIETY DECLARES THAT NOTHING IN THIS DRAFT FUND-RAISING DOCUMENT IS CONTRARY TO THE PROVISIONS OF KARNATAKA SOCIETIES REGISTRATION ACT, 1960 (17 OF 1960), THE SECURITIES CONTRACTS (REGULATION) ACT, 1956 AND THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992 AND THE RULES AND REGULATIONS MADE THEREUNDER.

LISTING

The ZCZP instruments are proposed to be listed only on the BSE Social Stock Exchange and NSE Social Stock Exchange, NSE Social Stock Exchange being the Designated Stock Exchange.

Our Society shall ensure that all steps for the completion of the necessary formalities for listing at the Stock Exchange mentioned above are taken within 10 (ten) trading days from the Issue Closing Date.

CONSENTS

Consents in writing of: (a) the Officers of Governing Body, Chief Executive Officer, and Compliance Officer, (b) the Registrar to the Issue, (c) Advisor to the Issue; (d) Escrow Collection Bank, (e) Statutory Auditor and (f) Company Secretary have been obtained from them. Further, such consents have not been withdrawn up to the time of delivery of this Draft Fund-Raising Document with the Stock Exchanges.

EXPERT OPINION

Except for the following, our Society has not obtained any expert opinions in connection with this Draft Fund-Raising Document.

MINIMUM SUBSCRIPTION

In terms of the SEBI ICDR Regulations, for an issuer undertaking a public issue of zero coupon zero principal instruments the minimum subscription for such public issue of zero coupon zero principal instruments shall be 75% of the Issue Size.

If our Society does not receive the minimum subscription of 75% of Issue Size, prior to the Issue Closing Date, the entire Application Amount shall be refunded to the Applicants.

In case the subscription above 75% of the Issue Size but below 100% of the Issue Size is not arranged the balance fund shall be sourced from CSR funds from various corporates, grants from other Trusts & Foundations, UN agencies along with voluntary donations from various individuals to facilitate the achievement of the object of the issue, provided that the funds shall be

refunded in case the subscription is less than 75% of the issue size.

UNDERWRITING

The Issue is not underwritten.

ISSUE RELATED EXPENSES

The expenses of the Issue include, *inter alia*, fees payable to the Registrar to the Issue, Adviser to the Issue, legal fees, advertisement expenses and listing fees. The Issue expenses and listing fees will be paid by our Society.

The estimated breakdown of the total expenses for the Issue shall be as specified in this Draft Fund-Raising Document. For further details see, “*Objects of the Issue*” on page 30 of this Draft Fund-Raising Document.

UTILISATION OF ISSUE PROCEEDS

Our Governing Body certifies that:

- (i) all monies received out of the Issue of the ZCZP Instruments to the public shall be transferred to a separate bank account maintained with a scheduled bank
- (ii) details of all monies utilised out of the Issue referred to in sub-item (i) shall be disclosed under an appropriate separate head in our balance sheet indicating the purpose for which such monies were utilised;
- (iii) details of all unutilised monies out of the Issue referred to in sub-item (i), if any, shall be disclosed under an appropriate separate head in our balance sheet indicating the form of financial assets in which such unutilised monies have been invested; and
- (iv) we shall utilize the Issue proceeds only after (a) receipt of the minimum subscription of 75% of the Issue Size pertaining to the Issue and (c) receipt of listing approval from the Stock Exchanges.

REFUSAL OF LISTING OF ANY SECURITY OF THE ISSUER DURING LAST THREE YEARS BY ANY OF THE STOCK EXCHANGES IN INDIA OR ABROAD.

There has been no refusal of listing of any security of our Society during the last three years prior to the date of this Draft Fund-Raising Document by any Stock Exchange in India.

REVALUATION OF ASSETS

Our Society has not revalued its assets in the last three years.

MECHANISM FOR REDRESSAL OF INVESTOR GRIEVANCES

The Registrar Agreement dated [●] between the Registrar to the Issue and our Society will provide for retention of records with the Registrar to the Issue for a period of at least eight years from the last date of dispatch of the Allotment Advice and demat credit to enable the investors to approach the Registrar to the Issue for redressal of their grievances.

All grievances relating to the Issue may be addressed to the Registrar to the Issue, giving full details such as name, address of the Applicant, number of ZCZP Instruments applied for and amount paid on application.

The contact details of Registrar to the Issue are as follows:



Bigshare Services Private Limited
S6-2, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri East,
Mumbai – 400093 Maharashtra, India **Tel:** +91 22 6232 8200
Facsimile: +91 22 6263 8299
Email: info@bigshareonline.com
Investor Grievance Email: investor@bigshareonline.com
Website: www.bigshareonline.com

Contact Person: Saurabh Gupta
SEBI Registration No.: INR000001385
CIN: U99999MH1994PTC076534

The Registrar shall endeavor to redress complaints of the investors within three (3) days of receipt of the complaint and continue to do so during the period it is required to maintain records under the RTA Regulations and our Society shall extend necessary cooperation to the Registrar for its complying with the said regulations. However, the Registrar shall ensure that the time taken to redress investor complaints does not exceed seven (7) days from the date of receipt of complaint. The Registrar shall provide a status report of investor complaints and grievances on a quarterly basis to our Society. Similar status reports should also be provided to our Society as and when required by our Society.

Investors may contact the Registrar to the Issue or the Compliance Officer in case of any pre-issue or post Issue related issues such as non-receipt of Allotment Advice, demat credit, etc.

Our Society shall obtain authentication on the Securities and Exchange Board of India Complaints Redress System (“SCORES”) and shall comply with the SEBI circulars in relation to redressal of investor grievances through SCORES, if required.

DETAILS OF AUDITOR TO THE ISSUER:

Name of the Auditor	Address
MSSV & CO., Chartered Accountants	63/2, 2nd Floor, Above Canara Bank, Railway Parallel Road, Kumara Park west - 560020, Bengaluru, Karnataka

AUDITORS' REMARKS

There are no reservations or qualifications or adverse remarks in the auditors' report on the financial statements of our Society in the last three Fiscals immediately preceding this Draft Fund-Raising Document.

TRADING

The ZCZP Instruments of our Society are proposed to be listed on the Stock Exchanges. The ZCZP Instruments shall not be made available for trading in the secondary market.

DISCLAIMER IN RESPECT OF JURISDICTION

Exclusive jurisdiction for the purpose of the Issue is with the competent courts of jurisdiction in Karnataka, India.

SECTION VIII – ISSUE RELATED INFORMATION

ISSUE STRUCTURE

The Issue is being made in terms of Chapter X-A ‘Social Stock Exchange’ of the SEBI (ICDR) Regulations, 2018 as amended from time to time. Details of the Issue as well as the terms and conditions of the ZCZP Instruments has been mentioned below:

PARTICULARS	DETAILS
Issuer	Swami Vivekananda Youth Movement
Type / Nature of Instrument	Zero Coupon Zero Principal (‘ZCZP’) Instruments
Mode of the Issue	Public Issue
Depositories	NSDL and CDSL
Registrar	Bigshare Services Private Limited
Issue	Public issue of 1.55 crore ZCZP instruments of our Society of face value of ₹1/- each aggregating up to ₹ 1.55/- crore, on the terms and in the manner set forth herein.
Minimum Subscription	Minimum subscription is 75% of the Issue, i.e., ₹ 1.125 crore
Basis of allotment	(i) Undersubscription: The under-subscription balance funding will be managed through unrestricted funds of the Society, CSR grants from various corporates, grant from traditional Trusts & Foundations & voluntary contribution from various individuals. (ii) In case of oversubscription, the allotment shall be made on pro-rata basis. For further details please refer “ <i>Issue Procedure – Basis of Allotment</i> ” on page 230 of this Draft Fund-Raising Document.
Issue Size	₹ 1.55/- crore
Eligible Investors	(a) Institutional Investors (b) Non-Institutional Investors & (c) Retail Investors For further details please refer “ <i>Issue Procedure – Who can apply?</i> ” on page 230 of this Draft Fund-Raising Document.
Objects of the Issue	To create a learning environment which is holistic, inclusive and joyful for the children from the rural and tribal areas of H D Kote and neighboring taluks through Viveka Tribal Center for Learning. For further details please refer “ <i>Objects of the Issue</i> ” on page 30 of this Draft Fund-raising document.
Programme under which funds raised will be utilized	This project aims at to establish an institution (Viveka Tribal Center for Learning) based on the recommendations of the National Education Policy 2020 over the next 3 years by: 1. Restructuring the school system and addition of ECCE and senior secondary education 2. Upgradation of available infrastructure and addition of the necessary infrastructure 3. Adoption of holistic pedagogies in the classroom (and outside) and Capacity building of teachers. For further details please refer “ <i>Objects of the Issue</i> ” on page 30 of this Draft Fund-raising document.
Details of Utilization of the Proceeds	Please see “ <i>Objects of the Issue</i> ” on page 30 of this Draft Fund-raising document.
Tenor	The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 5 years from the date of listing. For further details, please see “ <i>Objects of the Issue</i> ” on page 30 of this Draft Fund-Raising Document.
Face Value	₹ 1/- per ZCZP Instrument
Issue Price	₹ 1/- per ZCZP Instrument
Minimum Application size	₹ 10,000 (i.e., 10,000 ZCZP Instruments).
Market Lot / Trading Lot	The ZCZP Instruments are not tradable in the secondary market.
Pay-in date	Application Date. The entire Application Amount is payable on Application.
Listing	The ZCZP Instruments are proposed to be listed on the Social Stock Exchange Platform of BSE & NSE. The ZCZP Instruments shall be listed within 10 (ten) trading days from

	the Issue Closing Date. NSE Social Stock Exchange has been appointed as the Designated Stock Exchange.
Issuance mode of the Instrument	In dematerialised form only
Issue opening date	As will be specified in the Final Fund-Raising Document
Issue closing date*	As will be specified in the Final Fund-Raising Document
Issue Documents**	This Draft Fund-Raising Document, the Final Fund-Raising Document, read with any notices, corrigenda, addenda thereto and other documents, if applicable, and various other documents/ agreements/ undertakings, entered or to be entered by our Society with the other intermediaries for the purpose of the Issue including but not limited to the Tripartite Agreements and the Agreement with the Registrar.

PARTICULARS	DETAILS
Deemed Date of Allotment	The date on which the Governing Body approves the Allotment of the ZCZP Instruments for the Issue or such date as may be determined by the Governing Body and the Stock Exchanges. The actual Allotment of ZCZP Instruments may take place on a date other than the Deemed Date of Allotment.
Risk factors pertaining to the Issue	Investment in zero coupon zero principal instruments is risky, and investors should not invest any funds in such securities unless they can afford to take the risk attached to such investments. Investors are advised to take an informed decision and to read the risk factors carefully before investing in this offering. For taking a subscription decision, investors must rely on their examination of the issue including the risks involved in it. Specific attention of investors is invited to statement of risk factors contained under section "Risk Factors" on page 14 of this Draft Fund Raising Document. These risks are not, and are not intended to be, a complete list of all risks and considerations relevant to the ZCZP Instruments or investor's decision to purchase such securities.
Governing law and Jurisdiction	The governing law and jurisdiction for the purpose of the Issue shall be Indian law, and the competent courts of jurisdiction is Karnataka, India respectively.
Maturity	The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 5 years from the Deemed Date of Allotment, being the timeline for completion of the Objects of the Issue. For further details, please see " <i>Objects of the Issue</i> " on page 30 of this Draft Fund-Raising Document.
Lock-in	The ZCZP Instruments cannot be transferred and the investors (including corporates) will continue to hold them till maturity.

Notes:

* The subscription list shall remain open at the commencement of banking hours and close at the close of banking hours for the period as indicated. Applications Forms for the Issue will be accepted only from 10:00 a.m. till 5.00 p.m. (Indian Standard Time) or such extended time as may be permitted by the Stock Exchanges, on Working Days during the Issue Period. On the Issue Closing Date, Application Forms will be accepted only from 10:00 a.m. till 3.00 p.m. (Indian Standard Time). For further details please refer "General Information" on page 26 of this Draft Fund Raising Document.

**For the list of documents executed/ to be executed, please refer "Material Contracts and Documents for Inspection" on page 246 of this Draft Fund Raising Document.

TERMS OF THE ISSUE

The ZCZP Instruments being offered as part of the Issue are subject to the provisions of the SEBI Regulations read with the BSE and NSE Norms as applicable, the SSE Framework Circular, the Act, the Memorandum of Association of our Society, the terms of this Draft Fund Raising Document, the Final Fund Raising Document, the Application Forms, other applicable statutory and/or regulatory requirements including those issued from time to time by SEBI/ the Government of India/ BSE/ NSE, and/or other statutory/regulatory authorities relating to the offer, issue and listing of ZCZP Instruments and any other documents that may be executed in connection with the ZCZP Instruments., as in force on the date of the Issue and to the extent applicable.

AUTHORITY FOR THE PRESENT ISSUE

At the meeting of the Governing Body of our Society held on [●], the Governing Body approved the issuance of ZCZP Instruments of the face value ₹ 1 each, for an amount up to ₹ 1.55/- crores.

The ZCZP Instruments pursuant to this Issue will be issued on terms and conditions as set out in the Draft Fund-Raising Document.

RANKING OF ZCZP INSTRUMENTS

The ZCZP Instruments being issued shall be subject to the provisions of the SEBI ICDR Regulations, the Act, the Memorandum of Association of our Society and shall rank *pari passu* inter se.

ZCZP INSTRUMENT HOLDER NOT A MEMBER

The ZCZP Holders will not be entitled to any of the rights and privileges available to the members of our Society, except to rights prescribed thereunder and the SEBI Listing Regulations.

JURISDICTION

Exclusive jurisdiction for the purpose of the Issue is with the competent courts of jurisdiction in Karnataka, India.

APPLICATION IN THE ISSUE

Applicants shall apply in the Issue in physical form only, through a valid Application Form filled in by the Applicant alongwith attachment, as applicable and shall be submitted to the Registrar to the Issue.

FORM OF ALLOTMENT AND DENOMINATION OF ZCZP INSTRUMENTS

The listed ZCZP Instruments will not be made available for trading in secondary market. Allotment in the Issue to all Allottees, will be in electronic form i.e., in dematerialised form and in multiples of one ZCZP Instrument.

For details of allotment refer to chapter titled “Issue Procedure” beginning on page 230 of this Draft Fund Raising Document.

TRANSFER/TRANSMISSION OF ZCZP INSTRUMENTS

The ZCZP Instruments shall be transferred only to the legal heirs of the Allottees, subject to and in accordance with the rules/procedures as prescribed by NSDL/CDSL and the relevant DPs of the transferor or transferee and any other applicable laws and rules notified in respect thereof.

TITLE

The ZCZP Holder(s) for the time being appearing in the record of beneficial owners maintained by the Depository shall be treated for all purposes by our Society, the Depositories and all other persons dealing with such person as the holder thereof and its absolute owner for all purposes.

SUCCESSION

In the event of demise of the sole or first holder of the ZCZP Instruments, our Society will recognise the executors or administrator of the deceased ZCZP Instrument Holders, or the holder of the succession certificate or other legal representative as having title to the ZCZP Instruments only if such executor or administrator obtains and produces probate or letter of administration or is the holder of the succession certificate or other legal representation, as the case may be, from an appropriate court in India. Where ZCZP Instruments are held in joint names and one of the joint holders dies, the survivor(s) will be recognized as the ZCZP Instrument Holder(s). It will be sufficient for our Society to delete the name of the deceased ZCZP Instrument Holder after obtaining satisfactory evidence of his death. Provided, a third person may call on our Society to register his name as successor of the deceased ZCZP Holder after obtaining evidence such as probate of a will for the purpose of proving his title to the ZCZP Instruments. The officers of our Society in their absolute discretion may, in any case, dispense with production of probate or letter of administration or

succession certificate or other legal representation.

JOINT HOLDERS

Where two or more persons are holders of any ZCZP Instruments, they shall be deemed to hold the same as joint holders with benefits of survivorship subject to other provisions contained in the Articles.

Applications should be made in single name. If the depository account is held in joint names, the Application Form should contain the name and PAN of the person whose name appears first in the depository account and signature of only this person would be required in the Application Form.

This Applicant would be deemed to have signed on behalf of joint holders and would be required to give confirmation to this effect in the Application Form.

All communications will be addressed to the first named Applicant whose name appears in the Application Form and at the address mentioned therein.

MODE OF PAYMENT OF INTEREST TO ZCZP INSTRUMENT HOLDERS

The Issue, being an issue of zero coupon zero principal instruments in terms of Chapter X-A of the SEBI ICDR Regulations, there is no coupon rate, or redemption amount applicable.

APPLICATION SIZE

Each Application should be for a minimum of ₹ 10,000, i.e., 10,000 ZCZP Instruments and in multiples of ₹ 1 (1 ZCZP Instrument) thereafter. Applicants can apply for the ZCZP Instruments offered hereunder provided the Applicant has applied for minimum application size using the same Application Form.

Applicants are advised to ensure that applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and or regulatory provisions.

TERMS OF PAYMENT OF APPLICATION AMOUNT

Applicants may pay their Application Amounts by direct credit / NACH / NEFT / RTGS or may issue cheque / demand draft in respect of their application:

Escrow Account Details: *

Bank Name: [●]

Account No.: [●]

Account Name: [●]

IFSC Code: [●]

Account Type: [●]

**To be populated in the Final Fund-Raising Document.*

In case of payment by way of cheque / demand draft, the same shall be attached to the Application Form. In case the Applicants transferred the Application Amount by way of an electronic transfer to the Escrow Account, then the Applicant shall necessarily mention the UTR no. and date of transfer in the Application Form.

All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date.

Participation by any of the investor classes as mentioned in this Draft Fund-Raising Document in the Issue will be subject to applicable statutory and/or regulatory requirements. Applicants are advised to ensure that applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and/or regulatory provisions.

Applications should be made in single name. Applications should be made by Karta in case the Applicant is an HUF. If the depository account is held in joint names, the Application Form should contain the name and PAN of the person whose name appears first in the depository account and signature of only this person would be required in the Application Form.

This Applicant would be deemed to have signed on behalf of joint holders and would be required to give confirmation to this effect in the Application Form. Please ensure that such Applications contain the PAN of the HUF and not of the Karta.

PRE-CLOSURE

Our Society reserves the right to close the Issue at any time prior to the Issue Closing Date, subject to receipt of minimum subscription or as may be specified in this Draft Fund Raising Document. Our Society shall allot ZCZP Instruments with respect to the Applications received until the time of such pre-closure in accordance with the Basis of Allotment as described hereinabove and subject to applicable statutory and/or regulatory requirements.

MINIMUM SUBSCRIPTION

In terms of the SEBI ICDR Regulations, for an issuer undertaking a public issue of zero coupon zero principal instruments the minimum subscription for such public issue of zero coupon zero principal instruments shall be 75% of the Issue Size.

If our Society does not receive the minimum subscription of 75% of Issue Size, prior to the Issue Closing Date, the entire Application Amount shall be refunded to the Applicants.

Further, no separate arrangements have been made in case of subscription above 75% of the Issue Size but below 100% of the Issue Size.

In case the subscription above 75% of the Issue Size but below 100% of the Issue Size is not arranged, the balance funding will be managed through unrestricted funds of the Society, CSR grants from various corporates, grant from traditional Trusts & Foundations & voluntary contribution from various individuals.

If the stated minimum subscription amount is not received within the specified period, the application money received is to be credited only to the bank account from which the subscription was remitted. To the extent possible, where the required information for making such refunds is available with our Society and/or the Registrar, refunds will be made to the account prescribed. However, where our Society and/or the Registrar does not have the necessary information for making such refunds, our Society and/or the Registrar will follow the guidelines prescribed by SEBI in this regard.

UTILISATION OF APPLICATION AMOUNT

The proceeds from the Issue will be kept in the Escrow Account and we will have access to such funds only upon Allotment or refunds of the ZCZP Instruments, whichever is later and on receipt of listing approval from the Stock Exchange as per applicable provisions of law(s), regulations and approvals.

UTILISATION OF ISSUE PROCEEDS

- (a) All monies received pursuant to the issue of ZCZP Instruments to public shall be transferred to a separate bank account .
- (b) Our Society shall submit to the Stock Exchanges a statement in respect of utilisation of the Net Proceeds, on a quarterly basis, containing (a) category-wise amount of monies raised, (b) category-wise amount of monies utilized,(c) Balance amount remaining unutilized, until the utilization of the Net Proceeds in accordance with this Draft Fund-Raising Document;
- (c) Our Society confirms that the unutilized amounts from the Net Proceeds shall be kept in a separate bank account / and shall not be co – mingled with other funds;
- (d) Our Society shall utilize the Issue proceeds only up on (i) receipt of minimum subscription and (iii) receipt of listing approval from Stock Exchanges; and
- (e) The Issue proceeds shall not be utilized towards full or part consideration for the purchase or any other acquisition, inter alia by way of a lease, of any immovable property.

LISTING

The ZCZP Instruments offered through this Draft Fund-Raising Document are proposed to be listed on the BSE SSE and NSE SSE. Our Society has obtained 'in-principle' approvals for the Issue from BSE and NSE *vide* their letter dated [●] and [●], respectively. For the purposes of the Issue, NSE Social Stock Exchange shall be the Designated Stock Exchange.

Our society is committed to exerting its best efforts to facilitate the completion of all necessary formalities for listing on the Stock Exchange, within 10 (ten) trading days from the Issue Closing Date.

TERMINATION OF LISTING OF THE ZCZP INSTRUMENTS

The tenure of the ZCZP Instruments will be the date on which the Objects of the Issue have been met or 5 years from the deemed date of allotment. For further details, please refer "*Objects of the Issue*" on page 30 of this Draft Fund-Raising Document. Our Society shall submit a certificate to this extent to the Stock Exchanges.

ISSUE PROCEDURE

This section applies to all Applicants. Please note that all Applicants are required to pay the full Application Amount while making an Application. Applicants should note that they shall submit their Applications to the Registrar to the Issue as mentioned on the Application Form. Applicants are advised to make their independent investigations and ensure that their Applications do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable law or as specified in this Draft Fund Raising Document.

Our Society does not accept any responsibility for the completeness and accuracy of the information stated in this section and are not liable for any amendment, modification or change in the applicable law which may occur after the date of this Draft Fund-Raising Document. Investors are advised to make their independent investigations and ensure that their Applications are submitted in accordance with applicable laws.

OUR SOCIETY SHALL NOT BE RESPONSIBLE OR LIABLE FOR ANY ERRORS OR OMISSIONS ON THE PART OF THE REGISTRAR TO THE ISSUE IN CONNECTION WITH THE COLLECTION OF APPLICATION FORMS IN RESPECT OF THE ISSUE. FURTHER, THE REGISTRAR TO THE ISSUE WILL BE RESPONSIBLE FOR ADDRESSING INVESTOR GRIEVANCES ARISING FROM APPLICATIONS.

Please note that for the purposes of this section, the term “Working Day” shall mean all days excluding Sundays or a holiday of commercial banks in Mumbai, except with reference to Issue Period, where Working Days shall mean all days, excluding Saturdays, Sundays and holiday of commercial banks in Mumbai. Furthermore, for the purpose of post issue period, i.e., period beginning from Issue Closing Date to listing of the ZCZP Instruments, Working Days shall mean all trading days of Stock Exchanges excluding Saturdays, Sundays, and bank holidays in Mumbai.

Availability of this Draft Fund-Raising Document, Final Fund Raising Document and Application Forms

The copies of this Draft Fund-Raising Document, the Final Fund-Raising Document, together with Application Forms may be obtained from our Registered Office and the Registrar to the Issue. Additionally, this Fund-Raising Document and the Application Forms will be available for download on the website of BSE at www.bseindia.com and of NSE at www.nseindia.com. A Unique Application Number (“UAN”) will be generated for every Application Form downloaded from the website of the Stock Exchanges i.e., BSE at www.bseindia.com and at NSE at www.nseindia.com.

Our Society may provide Application Forms for being filled and downloaded at such websites as we may deem fit. The Issuer may also provide Application Forms for being downloaded and filled at such websites as it may deem fit.

Who can apply?

The following categories of persons are eligible to apply in the Issue.

A. Institutional Investors

- a mutual fund, venture capital fund and alternative investment fund registered with SEBI;
- a public financial institution;
- a scheduled commercial bank;
- a state industrial development corporation;
- an insurance company registered with the Insurance Regulatory and Development Authority of India;
- a provident fund with minimum corpus of twenty five crore rupees;
- a pension fund with minimum corpus of twenty five crore rupees registered with the Pension Fund Regulatory and Development Authority established under sub-section (1) of section 3 of the Pension Fund Regulatory and Development Authority Act, 2013;
- National Investment Fund set up by resolution no. F. No. 2/3/2005-DDII dated November 23, 2005, of the Government of India published in the Gazette of India;
- insurance funds set up and managed by army, navy or air force of the Union of India;
- insurance funds set up and managed by the Department of Posts, India; and
- systemically important non-banking financial companies.

Non-institutional Investors

Any investor other than a retail individual investor and Institutional Investors, except for investors who are not eligible to invest in ZCZP Instruments. For further details, see “*Issue Procedure*” on page 230 of this Draft Fund Raising Document.

B. Retail Individual Investors

Note: Foreign investors are not permitted to participate in the Issue. Further, Participation of any of the aforementioned categories of persons or entities is subject to the applicable statutory and/or regulatory requirements in connection with the subscription to Indian securities by such categories of persons or entities.

APPLICATIONS BY VARIOUS APPLICANT CATEGORIES

Applications by Mutual Funds

A separate Application can be made in respect of each scheme of an Indian mutual fund registered with SEBI and such Applications shall not be treated as multiple Applications. Applications made by the AMCs or custodians of a Mutual Fund shall clearly indicate the name of the concerned scheme for which the Application is being made. An Application Form by a mutual fund registered with SEBI for Allotment of the ZCZP Instruments must be also accompanied with the certified true copies of (i) its SEBI registration certificates (ii) the trust deed in respect of such mutual fund (ii) a resolution authorising investment and containing operating instructions and (iii) specimen signatures of authorized signatories.

Application by Scheduled Commercial Banks

Scheduled Commercial Banks can apply in the Issue based upon their own investment limits and approvals. Applications by them for Allotment of the ZCZP Instruments must be accompanied with the certified true copies of (i) memorandum and articles of association/charter of constitution; (ii) power of attorney; (iii) a board resolution authorizing investment; and (iv) a letter of authorization. Failing this, our Society reserves the right to accept or reject any Application for Allotment of the ZCZP Instruments in whole or in part, in either case, without assigning any reason therefor.

Failing this, our Society reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason therefor.

Application by Insurance Companies

Insurance companies registered with the IRDAI can apply in the Issue based on their own investment limits and approvals in accordance with the regulations, guidelines and circulars issued by the IRDAI. The Application Form must be accompanied with the certified true copies of their (i) memorandum and articles of association/charter of constitution; (ii) power of attorney; (iii) resolution authorising investments/containing operating instructions; and (iv) specimen signatures authorized signatories.

Failing this, our Society reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason therefor.

Applications by Alternative Investments Funds

Applications made by alternative investment funds eligible to invest in accordance with the Securities and Exchange Board of India (Alternative Investment Fund) Regulations, 2012, as amended (the “**SEBI AIF Regulations**”) for Allotment of the ZCZP Instruments must be accompanied with the certified true copies of (i) SEBI registration certificate; (ii) a resolution authorising investment and containing operating instructions; and (iii) specimen signatures authorized persons. The Alternative Investment Funds shall at all times comply with the requirements applicable to it under the SEBI AIF Regulations and the relevant notifications issued by SEBI.

Failing this, our Society reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason therefor.

Applications by Associations of persons and/or bodies established pursuant to or registered under any central or state statutory enactment

In case of Applications made by Applications by Associations of persons and/or bodies established pursuant to or registered under any central or state statutory enactment, must submit a (i) certified copy of the certificate of registration or proof of constitution, as applicable, (ii) Power of Attorney, if any, in favour of one or more persons thereof, (iii) such other documents evidencing registration thereof under applicable statutory/regulatory requirements. Further, any trusts applying for the ZCZP Instruments pursuant to the Issue must ensure that (a) they are authorized under applicable statutory/regulatory requirements and their constitution instrument to hold and invest in ZCZP Instruments, (b) they have obtained all necessary approvals, consents or other authorisations, which may be required under applicable statutory and/or regulatory requirements to invest in ZCZP Instruments, and (c) Applications made by

them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and/ or regulatory provisions.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason, therefore.

Applications by Trusts

In case of Applications made by trusts, settled under the Indian Trusts Act, 1882, as amended, or any other statutory and/or regulatory provision governing the settlement of trusts in India, must submit a (i) certified copy of the registered instrument for creation of such trust, (ii) power of attorney, if any, in favour of one or more trustees thereof, (iii) such other documents evidencing registration thereof under applicable statutory/regulatory requirements. Further, any trusts applying for the ZCZP Instruments pursuant to the Issue must ensure that (a) they are authorized under applicable statutory/regulatory requirements and their constitution instrument to hold and invest in ZCZP Instruments, (b) they have obtained all necessary approvals, consents or other authorisations, which may be required under applicable statutory and/or regulatory requirements to invest in ZCZP Instruments, and (c) Applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and or regulatory provisions.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason therefor.

Applications by Public Financial Institutions, which are authorized to invest in the ZCZP Instruments

The Application must be accompanied by certified true copies of: (i) any Act/ Rules under which they are incorporated; (ii) board resolution authorising investments; and (iii) specimen signature of authorized person.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason therefor.

Applications made by companies, bodies corporate and societies registered under the applicable laws in India

The Application must be accompanied by certified true copies of: (i) any act/ rules under which they are incorporated; (ii) Board Resolution authorising investments; and (iii) Specimen signature of authorized person.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason therefor.

Partnership firms formed under applicable Indian laws in the name of the partners and Limited Liability Partnerships formed and registered under the provisions of the Limited Liability Partnership Act, 2008

Applications made by partnership firms and limited liability partnerships formed and registered under the Limited Liability Partnership Act, 2008 must be accompanied by certified true copies of: (i) the partnership deed for such Applicants; (ii) any documents evidencing registration of such Applicant thereof under applicable statutory/regulatory requirements; (iii) a resolution authorizing the investment and containing operating instructions; and (iv) specimen signature of authorized persons of such Applicant.

Failing this, our Society reserves the right to accept or reject any Applications for Allotment of the ZCZP Instruments in whole or in part, in either case, without assigning any reason therefor.

Applications under a power of attorney by limited companies, corporate bodies and registered societies

In case of Applications made pursuant to a power of attorney by Applicants, a certified copy of the power of attorney or the relevant resolution or authority, as the case may be, along with a certified copy of the memorandum of association and articles of association and/or bye laws must be lodged along with the Application Form.

Failing this, our Society reserves the right to accept or reject any Application in whole or in part, in either case, without assigning any reason therefor.

In case of Applications made pursuant to a power of attorney by Applicants, a certified copy of the power of attorney must be lodged along with the Application Form.

Failing this our Society, reserves the right to reject such Applications. Our Society, in its absolute discretion, reserves the right to relax the above condition of attaching the power of attorney along with the Application Forms subject to such terms and conditions that our Society may deem fit.

Applications by provident funds, pension funds, which are authorized to invest in the ZCZP Instruments

Applications by provident funds, pension funds, superannuation funds and gratuity funds which are authorized to invest in the ZCZP Instruments, for Allotment of the ZCZP Instruments must be accompanied by certified true copies of: (i) any act/rules under which they are incorporated; (ii) a power of attorney, if any, in favour of one or more trustees thereof, (ii) a board resolution authorizes investments; (iii) such other documents evidencing registration thereof under applicable statutory/regulatory requirements; (iv) specimen signature of authorized person; (v) a certified copy of the registered instrument for creation of such fund/trust; and (vi) any tax exemption certificate issued by Income Tax authorities.

Failing this, our Society reserves the right to accept or reject any Applications for Allotment of the ZCZP Instruments in whole or in part, in either case, without assigning any reason therefor.

Applications by National Investment Funds

Application made by a National Investment Fund for Allotment of the ZCZP Instruments must be accompanied by certified true copies of: (i) a resolution authorizes investment and containing operating instructions; and (ii) specimen signatures of authorized persons.

Failing this, our Society reserves the right to accept or reject any Applications for Allotment of the ZCZP Instruments in whole or in part, in either case, without assigning any reason therefor.

Applications by Systematically Important Non-banking financial companies

Applications made by systematically important non-banking financial companies registered with the RBI and under other applicable laws in India must be accompanied by certified true copies of: (i) memorandum and articles of association/charter of constitution; (ii) power of attorney; (iii) board Resolution authorizes investments; and (iii) specimen signature of authorized person.

Failing this, our Society reserves the right to accept or reject any Applications in whole or in part, in either case, without assigning any reason therefor.

Applicants are advised to ensure that Applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and or regulatory provisions.

Applicants are advised to ensure that they have obtained the necessary statutory and/or regulatory permissions/consents/approvals in connection with applying for, subscribing to, or seeking allotment of ZCZP Instruments pursuant to the Issue.

Escrow Mechanism

We shall open an Escrow Account with the Escrow Collection Bank in whose favour the Applicants shall transfer through direct credit / NACH / NEFT / RTGS or shall issue cheque / demand draft in respect of their Application. Cheques or demand drafts received for the application Amount from investors would be deposited in the respective Escrow Account. The Escrow Collection Bank will act in terms of this Draft Fund-Raising Document and the Escrow Agreement. The Escrow Collection Bank shall not exercise any lien whatsoever over the monies deposited therein. Upon completion of the Allotment or refunds, whichever is later, the Escrow Collection Bank shall transfer the monies from the Escrow Account to the bank account of our Society as per the terms of the Escrow Agreement. Payments of refund to the Applicants shall also be made from the Escrow Account as per the terms of the Escrow Agreement and this Draft Fund-Raising Document.

The information below is given for the benefit of Applicants. Our Society is not liable for any amendment or modification or changes in applicable laws or regulations, which may occur after the date of this Draft Fund-Raising Document.

How to apply?

Copies of the Fund-Raising Document together with Application Form may be obtained from our Registered Office and the Registrar to the Issue. Additionally, the Fund-Raising Document and the Application Forms will be available for download on the website of BSE at www.bseindia.com and NSE at www.nseindia.com.

Application Forms will also be available on the website of the Stock Exchange. A unique application number (“UAN”) will be generated for every Application Form downloaded from the websites of the Stock Exchange.

Please note that there is a single Application Form.

Method of Application

An eligible investor desirous of applying in this Issue can make Applications through the physical mode only.

Applicants intending to subscribe in the Issue shall submit a duly filled Application Form to the Registrar to the Issue.

All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date.

All Application Forms duly completed together with cheque/demand draft, if applicable for the amount payable on application must be delivered before the Issue Closing Date to the Registrar to the Issue. In case the Applicant has transferred the Application Amount by way of an electronic transfer to the Escrow Account, then the Applicant shall necessarily mention the UTR no. and date of transfer in the Application Form.

Application Size

Each Application should be for a minimum of ₹ 10,000, i.e., 10,000 ZCZP Instruments and in multiples of ₹ 1 (1 ZCZP Instrument) thereafter. Applicants can apply for the ZCZP Instruments offered hereunder provided the Applicant has applied for minimum application size using the same Application Form.

Applicants are advised to ensure that applications made by them do not exceed the investment limits or maximum number of ZCZP Instruments that can be held by them under applicable statutory and or regulatory provisions.

Applications cannot be made by:

Foreign investors (including persons resident outside India, foreign nationals, non-resident Indians, overseas citizens of India, foreign institutional investors, foreign portfolio investors, foreign venture capital investors).

Terms of Payment

The entire issue price for the ZCZP Instruments is payable on application only. In case of allotment of lesser number of ZCZP Instruments than the number applied, our Society shall refund the excess amount paid on application to the applicant.

Payment instructions for Applicants

Our Society shall open an Escrow Account with the Escrow Collection Bank for the collection of the application amount payable upon submission of the Application Form.

Payment shall be made by way of direct credit / NACH / NEFT / RTGS / cheque / demand draft. Outstation cheques /demand drafts drawn on banks not participating in the clearing process will not be accepted and applications accompanied by such cheques or demand drafts are liable to be rejected. Any payment by way of cash or stock invest will not be accepted. In case payment is affected in contravention of the conditions mentioned herein, the Application is liable to be rejected and application money will be refunded and no interest will be paid thereon.

All Application Forms received with outstation cheques, post-dated cheques, cheques / demand drafts drawn on banks not participating in the clearing process shall be rejected and the Registrar shall not be responsible for such rejections.

The Escrow Collection Bank shall transfer the funds from the Escrow Account, as per the terms of the Escrow Agreement, into a separate bank account after the completion of the Allotment or refunds, whichever is later.

All cheques / demand drafts accompanying the application should be crossed "A/c payee only" and must be made payable to [●].

The Applicants shall ensure that the bank account linked with the Depositories is used for making the payment for Application.

Payment mechanism for Applicants

An Applicant may submit the completed Application Form to Registrar to the Issue along with cheque / demand draft.

The Applicants may also pay their Application Amounts by direct credit / NACH / NEFT / RTGS or may issue cheque / demand draft in respect of their Application to the below bank account:

Escrow Account Details: *

Bank Name: [●]

Account No.: [●]
Account Name: [●]
IFSC Code: [●]
Account Type: [●]

****To be populated in the Final Fund-Raising Document.***

In case of payment by way of cheque / demand draft, the same shall be attached to the Application Form. In case the Applicant has transferred the Application Amount by way of an electronic transfer to the Escrow Account, then the Applicant shall necessarily mention the UTR no. and date of transfer in the Application Form.

All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date.

Additional information for Applicants

1. Application Forms submitted by Applicants whose beneficiary accounts are inactive shall be rejected.
2. All applications Forms duly completed and accompanied by account payee cheques / demand drafts shall be submitted with the Registrar to the Issue before the Issue Closing Date. The Registrar to the Issue will not accept payments made in cash. However, Application Forms duly completed together with cheque/demand draft drawn on/payable at a local bank in Mumbai for the amount payable on application, if applicable, shall be sent by Registered Post or by hand delivery to the Administrative Office of the Registrar, so as to reach the Registrar prior to the Issue Closing Date. Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date. No separate receipts will be issued for the money to be paid on the submission of Application Form.
3. Application Forms submitted by Applicants shall be for allotment of ZCZP Instruments only in dematerialized form.

Applicants' PAN, Depository Account and Bank Account Details

ALL APPLICANTS APPLYING FOR ALLOTMENT OF THE ZCZP INSTRUMENTS SHOULD MENTION THEIR DP ID, CLIENT ID AND PAN IN THE APPLICATION FORM. APPLICANTS MUST ENSURE THAT THE DP ID, CLIENT ID AND PAN GIVEN IN THE APPLICATION FORM IS EXACTLY THE SAME AS THE DP ID, CLIENT ID AND PAN AVAILABLE IN THE DEPOSITORY DATABASE.

On the basis of the DP ID, Client ID and PAN provided by them in the Application Form, the Registrar to the Issue will obtain from the Depository the Demographic Details of the Applicants including PAN and MICR code. These Demographic Details would be used for giving Allotment Advice to the Applicants. Hence, Applicants are advised to immediately update their Demographic Details (including bank account details) as appearing on the records of the Depository Participant and ensure that they are true and correct. Please note that failure to do so could result in delays in authorizing, to Applicants, delivery of Allotment Advice at the Applicants' sole risk, and neither the Registrar, nor our Society shall have any responsibility and undertake any liability for the same.

These Demographic Details would be used for all correspondence with the Applicants including mailing of the Allotment Advice. The Demographic Details given by Applicants in the Application Form would not be used for any other purpose by the Registrar to the Issue except in relation to this Issue. By signing the Application Form, Applicants applying for the ZCZP Instruments would be deemed to have authorized the Depositories to provide, upon request, to the Registrar, the required Demographic Details as available on its records.

Allotment Advice would be mailed by post or e-mail at the address of the Applicants in accordance with the Demographic Details received from the Depositories. Applicants may note that delivery of Allotment Advice may get delayed if the same once sent to the address obtained from the Depositories are returned undelivered. Further, please note that any such delay shall be at such Applicants' sole risk and neither our Society, nor the Registrar to the Issue shall be liable to compensate the Applicant for any losses caused to the Applicants due to any such delay or liable to pay any interest for such delay.

In case of Applications made under powers of attorney, our Society in its absolute discretion, reserves the right to permit the holder of a power of attorney to request the Registrar to the Issue that for the purpose of printing particulars on and mailing of the Allotment Advice through post, the Demographic Details obtained from the Depository of the Applicant shall be used.

With effect from August 16, 2010, the beneficiary accounts of Applicants for whom PAN details have not been verified shall be suspended for credit and no credit of ZCZP Instruments pursuant to this Issue will be made into the accounts of the Applicants. Application Forms submitted by Applicants whose beneficiary accounts are inactive shall be rejected.

Applicants should note that the ZCZP Instruments will be allotted to all successful Applicants only in dematerialized form. The Application Forms which do not have the details of the Applicant's depository account, including DP ID, Client ID and PAN, shall be treated as incomplete and will be rejected.

APPLICATIONS FOR ALLOTMENT OF ZCZP INSTRUMENTS IN THE DEMATERIALIZED FORM

Submission of Applications

All Application Forms duly completed together with cheque/demand draft, drawn on/payable at a local bank in Mumbai for the amount payable on application, if applicable, shall be sent by Registered Post or by hand delivery to the Administrative Office of the Registrar, so as to reach the Registrar prior to the Issue Closing Date.

In case the Applicant has transferred the Application Amount by way of an electronic transfer to the Escrow Account, then the Applicant shall necessarily mention the UTR no. and date of transfer in the Application Form.

All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date.

In case of hand delivery of the Application Form, an acknowledgement shall be issued by Registrar to the Applicant as proof of having accepted the Application.

Applications shall be deemed to have been received by us only when submitted to the Registrar as detailed above and not otherwise.

Online Applications

Our Society shall not provide any facility to submit applications in online mode.

INSTRUCTIONS FOR FILLING-UP THE APPLICATION FORM

General Instructions

A. General instructions for completing the Application Form

- Applications must be made in prescribed Application Form only;
- Application Forms must be completed in block letters in English, as per the instructions contained in this Draft Fund-Raising Document, the Fund-Raising Document and the Application Form;
- Applicants must apply for Allotment in dematerialised form and must provide details of valid and active DPID, Client ID and PAN clearly and without error. On the basis of such Applicant's active DP ID, Client ID and PAN provided in the Application Form
- The minimum number of Applications and minimum application size shall be specified in the Fund-Raising Document.
- Applications should be in single name. If the depository account is held in joint names, the Application Form should contain the name and PAN of the person whose name appears first in the depository account and signature of only this person would be required in the Application Form. This Applicant would be deemed to have signed on behalf of joint holders and would be required to give confirmation to this effect in the Application Form;
- Applications should be made by Karta in case of HUFs. Applicants are required to ensure that the PAN details of the HUF are mentioned and not those of the Karta;
- Thumb impressions and signatures other than in English/Hindi/Gujarati/Marathi or any other languages specified in the 8th Schedule of the Constitution need to be attested by a Magistrate or Notary Public or a Special Executive Magistrate under his/her seal;
- No separate receipts will be issued for the money payable on the submission of the Application Form.
- Every Applicant should hold valid Permanent Account Number (PAN) and mention the same in the Application Form;
- All Applications where payment is being made by cheque / demand draft should be submitted to the Registrar to the Issue before the Issue Closing Date. Further, Applications where payment is being made by electronic bank transfer should reach

the Registrar to the Issue within up to 3 (three) Working Days from the Issue Closing Date, provided that such extended time shall be available only if the Application Amount has been received in the Escrow Account prior to the Issue Closing Date.

Applicants should note that the Registrar will not be liable for error in data entry due to incomplete or illegible Application Forms. Our Society would allot the ZCZP Instruments, as specified in the Fund Raising Document for the Issue to all valid Applications.

Our Society would allot the series of ZCZP Instruments, as specified in the Fund Raising Document to all valid Applications.

B. Applicant's Beneficiary Account and Bank Account Details

Applicants applying for Allotment in dematerialized form must mention their DP ID, Client ID and PAN in the Application Form and ensure that the name provided in the Application Form is exactly the same as the name in which the Beneficiary Account is held. In case the Application Form for Allotment in dematerialized form is submitted in the first Applicant's name, it should be ensured that the Beneficiary Account is held in the same joint names and in the same sequence in which they appear in the Application Form. In case the DP ID, Client ID and PAN mentioned in the Application Form for Allotment in dematerialized form do not match with the DP ID, Client ID and PAN available in the Depository database or in case PAN is not available in the Depository database, the Application Form for Allotment in dematerialized form is liable to be rejected. Further, Application Forms submitted by Applicants applying for Allotment in dematerialized form, whose beneficiary accounts are inactive, will be rejected.

On the basis of the DP ID and Client ID provided by the Applicant in the Application Form for Allotment in dematerialized form, the Registrar to the Issue will obtain from the Depositories the Demographic Details of the Applicant including PAN, address, Magnetic Ink Character Recognition ("MICR") Code and occupation. These Demographic Details would be used for giving Allotment Advice and refunds (including through physical refund warrants, direct credit, NACH, NEFT and RTGS), if any, to the Applicants. Hence, Applicants are advised to immediately update their Demographic Details as appearing on the records of the DP and ensure that they are true and correct, and carefully fill in their Beneficiary Account details in the Application Form. Failure to do so could result in delays in dispatch/credit of refunds to Applicants and delivery of Allotment Advice at the Applicants' sole risk, and neither our Society, Registrar to the Issue nor the Stock Exchanges will bear any responsibility or liability for the same. The Demographic Details would be used for correspondence with the Applicants including mailing of the Allotment Advice. Allotment Advice would be mailed at the address of the Applicant as per the Demographic Details received from the Depositories.

In case of Applications made under power of attorney, our Society in its absolute discretion, reserves the right to permit the holder of Power of Attorney to request the Registrar that for the purpose of printing particulars on the mailing of Allotment Advice, the demographic details obtained from the Depository of the Applicant shall be used. By signing the Application Form, the Applicant would have deemed to have authorized the Depositories to provide, upon request, to the Registrar to the Issue, the required Demographic Details as available on its records. The Demographic Details given by Applicant in the Application Form would not be used for any other purpose by the Registrar to the Issue except in relation to the Issue.

The beneficiary accounts of Applicants for whom PAN details have not been verified shall be suspended for credit and no credit of ZCZP Instruments pursuant to the Issue will be made into the accounts of such Applicants. Application Forms submitted by Applicants whose beneficiary accounts are inactive shall be rejected. Furthermore, in case no corresponding record is available with the Depositories, which matches the three parameters, namely, DP ID, Client ID and PAN, then such Application are liable to be rejected.

C. Permanent Account Number ("PAN")

The Applicant should mention his or her PAN allotted under the IT Act. For minor Applicants, applying through the guardian, it is mandatory to mention the PAN of the minor Applicant. However, Applications on behalf of the Central or State Government officials and the officials appointed by the courts in terms of a SEBI circular dated June 30, 2008, and Applicants residing in the state of Sikkim who in terms of a SEBI circular dated July 20, 2006, may be exempt from specifying their PAN for transacting in the securities market. In accordance with Circular No. MRD/DOP/Cir- 05/2007 dated April 27, 2007, issued by SEBI, the PAN would be the sole identification number for the participants transacting in the securities market, irrespective of the amount of transaction. Any Application Form, without the PAN is liable to be rejected, irrespective of the amount of transaction. It is to be specifically noted that the Applicants should not submit the GIR number instead of the PAN as the Application is liable to be rejected on this ground.

However, the exemption for the Central or State Government and the officials appointed by the courts and for investors residing in the State of Sikkim is subject to the Depository Participants' verifying the veracity of such claims by collecting sufficient documentary evidence in support of their claims. At the time of ascertaining the validity of these Applications, the Registrar to the Issue will check under the Depository records for the appropriate description under the PAN field i.e., either Sikkim category or exempt category.

General Instructions

Do's

1. Check if you are eligible to apply as per the terms of the Fund-Raising Document and applicable law;
2. Read all the instructions carefully and complete the Application Form in the prescribed form;
3. Ensure that you have obtained all necessary approvals from the relevant statutory and/or regulatory authorities to apply for, subscribe to and/or seek Allotment of ZCZP Instruments pursuant to the Issue;
4. Ensure that the DP ID and Client ID are correct and beneficiary account is activated for Allotment of ZCZP Instruments in dematerialized form. The requirement for providing Depository Participant details shall be mandatory for all Applicants;
5. Ensure that you have been given an acknowledgement as proof of the Registrar having accepted the Application Form in case of hand delivery of Application Forms;
6. Ensure that signatures other than in the languages specified in the Eighth Schedule to the Constitution of India are attested by a Magistrate or a Notary Public or a Special Executive Magistrate under official seal;
7. In case of an HUF applying through its Karta, the Applicant is required to specify the name of an Applicant in the Application Form as 'XYZ Hindu Undivided Family applying through PQR', where PQR is the name of the Karta. However, the PAN of the HUF should be mentioned in the Application Form and not that of the Karta;
8. Ensure that the Demographic Details including PAN are updated, true and correct in all respects;
9. Ensure that if the depository account is held in joint names, the Application Form should contain the name and PAN of the person whose name appears first in the depository account and signature of only this person would be required in the Application Form. This Applicant would be deemed to have signed on behalf of joint holders and would be required to give confirmation to this effect in the Application Form;
10. Ensure that your Application Form is submitted with the Registrar to the Issue; and
11. Ensure that you have correctly ticked, provided or checked the authorisation box in the Application Form.

Don'ts:

1. Do not apply for lower than the minimum application size;
2. Do not fill up the Application Form such that the ZCZP Instruments applied for exceeds the Issue size and/or investment limit or maximum number of ZCZP Instruments that can be held under the applicable laws or regulations or maximum amount permissible under the applicable regulations;
3. Do not submit the GIR number instead of the PAN as the Application is liable to be rejected on this ground;
4. Do not submit incorrect details of the DP ID, Client ID and PAN or provide details for a beneficiary account which is suspended or for which details cannot be verified by the Registrar to the Issue;
5. Do not submit Applications on plain paper or on incomplete or illegible Application Forms;
6. Do not apply if you are not competent to contract under the Indian Contract Act, 1872;
7. Do not submit an Application in case you are not eligible to acquire ZCZP Instruments under applicable law or your relevant constitutional documents or otherwise;
8. Do not apply if you are a person ineligible to apply for ZCZP Instruments under the Issue;
9. Do not make an application of the ZCZP Instrument on multiple copies taken of a single form;

Depository Arrangements

Our Society has made depository arrangements with NSDL and CDSL for issue and holding of the ZCZP Instruments in authorized form.

In this context:

1. Tripartite Agreement dated [●], between us, the Registrar to the Issue and CDSL for offering depository option to the

Applicants.

2. Tripartite Agreement dated [●], between us, the Registrar to the Issue and NSDL for offering depository option to the Applicants.
3. An Applicant must have at least one beneficiary account with any of the Depository Participants (DPs) of NSDL or CDSL prior to making the Application.
4. ZCZP Instruments Allotted to an Applicant will be credited directly to the Applicant's respective beneficiary account(s) with the DP.
5. Non-transferable Allotment Advice will be directly sent to the Applicant by the Registrar to the Issue.

For further information relating to Applications for Allotment of the ZCZP Instruments in authorized form, please see this section titled "Issue Procedure" on page 230 of this Draft Fund-Raising Document.

Communications

All future communications in connection with Applications made in the Issue should be addressed to the Registrar to the Issue quoting all relevant details as regards the Applicant and its Application.

Applicants can contact our Compliance Officer or the Registrar to the Issue in case of any pre – Issuer related problems and/or post-Issue related problems such as non-receipt of Allotment Advice non-credit of ZCZP Instruments in depository's beneficiary account/ etc.

Undertaking by the Issuer

Statement by the Governing Body:

- (a) All monies received pursuant to the Issue of ZCZP Instruments to public shall be transferred to a separate bank account.
- (b) Details of all monies utilized out of Issue referred to in sub-item (a) shall be disclosed under an appropriate separate head in our balance sheet indicating the purpose for which such monies had been utilized.
- (c) Details of all unutilized monies out of issue of ZCZP Instruments, if any, referred to in sub-item (a) shall be disclosed under an appropriate separate head in our Balance Sheet indicating the form in which such unutilized monies have been invested.
- (d) Our Society shall submit to the Stock Exchanges a statement in respect of utilisation of the Net Proceeds, on a quarterly basis, containing (a) category-wise amount of monies raised, (b) category-wise amount of monies utilized, balance amount remaining unutilized, until the utilization of the Net Proceeds in accordance with this Draft Fund Raising Document.
- (e) We shall utilize the Issue proceeds only after (a) receipt of the minimum subscription of 75% of the Issue Size and (b) receipt of listing approval from the Stock Exchanges.

Other Undertakings by our Society

Our Society undertakes that:

- (a) Complaints received in respect of the Issue will be attended to by our Society expeditiously and satisfactorily.
- (b) Our Society will take necessary steps for the purpose of getting the ZCZP Instruments listed within the specified time, i.e., within 10 (ten) trading days of the Issue Closing Date.
- (c) Funds required for dispatch of Allotment Advice will be made available by our Society to the Registrar to the Issue.
- (d) We shall make necessary disclosures/reporting under any other legal or regulatory requirement as may be required by our Society from time to time.

Rejection of Applications

As set out below or if all required information is not provided or the Application Form is incomplete in any respect, the Governing Body of our Society reserves its full, unqualified and absolute right to accept or reject any Application in whole or in part and in either case without assigning any reason thereof.

Application may be rejected on one or more technical grounds, including but not restricted to:

- Application by persons not competent to contract under the Indian Contract Act, 1872, as amended, (other than minor having valid Depository Account as per Demographic Details provided by Depositories);
- Applications by foreign investors;
- Applications not being signed by the sole Applicant;
- Application Amount blocked being higher or lower than the value of ZCZP Instruments Applied for. However, our Society may allot ZCZP Instruments up to the number of ZCZP Instruments Applied for, if the value of such ZCZP Instruments Applied for exceeds the minimum application size;
- Applications where a registered address in India is not provided for the Applicant;
- In case of partnership firms (except LLPs), ZCZP Instruments applied for in the name of the partnership and not the names of the individual partners(s);
- DP ID and Client ID not mentioned in the Application Form;
- GIR number furnished instead of PAN;
- Applications for an amount below the minimum application size;
- Applications by persons who are not eligible to acquire ZCZP Instruments of our Society in terms of applicable laws, rules, regulations, guidelines and approvals;
- In case of Applications under power of attorney or by limited companies, corporate, trust etc., submitted without relevant documents;
- Applications accompanied by Stock invest/cash;
- Signature of sole Applicant missing;
- Applications by persons debarred from accessing capital markets, by SEBI or any other regulatory authority.
- Date of Birth for first/sole Applicant for persons applying for Allotment not mentioned in the Application Form.
- In case no corresponding record is available with the Depositories that matches three parameters namely, DP ID, ClientID and PAN or if PAN is not available in the Depository database;
- Applications for amounts greater than the maximum permissible amount prescribed by the regulations and applicable law;
- Applications by persons prohibited from buying, selling or dealing in shares, directly or indirectly, by SEBI or any other regulatory authority;
- Applications by any person outside India;
- Applications by other persons who are not eligible to apply for ZCZP Instruments under the Issue under applicable Indian or foreign statutory/regulatory requirements;
- Applications uploaded after the expiry of the allocated time on the Issue Closing Date, unless extended by the Stock Exchange, as applicable;
- Application Forms not delivered by the Applicant within the time prescribed as per the Application Form and the Fund Raising Document;
- Applications by Applicants whose demat accounts have been 'suspended for credit' pursuant to the circular issued by SEBI on July 29, 2010, bearing number CIR/MRD/DP/22/2010;
- Where PAN details in the Application Form are not as per the records of the Depositories;
- Applications providing an inoperative demat account number.
- Applications being received post the Issue Closing Date where the payment of Application Amount is being made by cheque / demand draft.
- Applications being received upon expiry of 3 (three) Working Days where the payment of the Application Amount is being done by way of electronic bank transfer, provided the Application Amount was received in the Escrow Account prior to the Issue Closing Date.

Mode of making refunds

The Registrar to the Issue shall make refunds to the relevant bank accounts of the Applicants as per the Demographic details given by the Depositories.

The mode of refund shall be undertaken in the following order of preference:

1. Direct Credit

Applicants having their bank account with the Escrow Collection Bank, shall be eligible to receive refunds, if any, through direct credit. The refund amount, if any, would be credited directly to their bank account with the Escrow Collection Bank.

2. NACH

National Automated Clearing House which is a consolidated system of ECS. Payment of refund would be done through NACH for Applicants having an account at one of the centers specified by the RBI, where such facility has been made available. This would be subject to availability of complete bank account details including Magnetic Ink Character Recognition (MICR) code wherever applicable from the depository. The payment of refund through NACH is mandatory for Applicants having a bank account at any

of the centers where NACH facility has been made available by the RBI (subject to availability of all information for crediting the refund through NACH including the MICR code as appearing on a cheque leaf, from the depositories), except where applicant is otherwise disclosed as eligible to get refunds through NEFT or Direct Credit or RTGS.

3. RTGS

Applicants having a bank account with a participating bank and whose refund amounts exceed ₹200,000, or such amount as may be fixed by RBI from time to time, have the option to receive refund through RTGS. Such eligible Applicants who indicate their preference to receive refund through RTGS are required to provide the Indian Financial System Code (“**IFSC**”) in the Application Form or intimate our Society and the Registrar to the Issue at least seven days prior to the Record Date. Charges, if any, levied by the Applicant’s bank receiving the credit would be borne by the Applicant. In the event the same is not provided, refund shall be made through NACH subject to availability of complete bank account details for the same as stated above.

4. NEFT

Payment of refunds shall be undertaken through NEFT wherever the Applicants’ banks have been assigned the IFSC, which can be linked to a Magnetic Ink Character Recognition (“**MICR**”), if any, available to that particular bank branch. The IFSC Code will be obtained from the website of RBI as on a date immediately prior to the date of payment of refund, duly mapped with MICR numbers. Wherever the Applicants have registered their nine-digit MICR number and their bank account number while opening and operating the demat account, the same will be duly mapped with the IFSC of that particular bank branch and the payment of refund will be made to the applicants through this method.

Basis of Allotment

If the Issue is oversubscribed (i.e., if the subscription received is greater than the Issue Size), the allocation of ZCZP Instruments, in consultation with the Designated Stock Exchange, shall be on a proportionate basis.

Issuance of Allotment Advice

Our Society shall ensure dispatch of Allotment Advice as per the Demographic Details received from the Depositories within 8-10 Working Days of the Issue Closing Date. Instructions for credit of ZCZP Instruments to the beneficiary account with Depository Participants shall be made within 8-10 Working Days of the Issue Closing Date. Our Society will provide adequate funds required for dispatch of Allotment Advice, as applicable, to the Registrar to the Issue.

Investor Withdrawals and Pre-closure

Investor Withdrawal: Applicants can withdraw their Applications till the Issue Closing Date by submitting a request for the same to the Registrar, through whom the Application had been placed. In case an Applicant wishes to withdraw the Application after the Issue Closing Date, the same can be done by submitting a withdrawal request to the Registrar to the Issue prior to the finalization of the Basis of Allotment.

Pre-closure: Our Society reserves the right to close the Issue at any time prior to the Issue Closing Date, subject to receipt of minimum subscription or as may be specified in the Final Fund Raising Document. Our Society shall allot ZCZP Instruments with respect to the Applications received until the time of such pre-closure in accordance with the Basis of Allotment as described hereinabove and subject to applicable statutory and/or regulatory requirements. In the event of such early closure of the Issue, our Society shall ensure that public notice of such early closure is published on or before such early date of closure or the Issue Closing Date, as applicable, through advertisement(s) in all those newspapers in which pre-issue advertisement have been given.

If our Society does not receive the minimum subscription of 75% of Issue Size prior to the Issue Closing Date the entire Application Amount shall be refunded to the Applicants.

SECTION IX – MAIN PROVISIONS OF MEMORANDUM OF ASSOCIATION

MEMORANDUM OF ASSOCIATION

OF

SWAMI VIVEKANANDA YOUTH MOVEMENT

(Society Registered under Karnataka Societies Registration Act, 1960)

RULES AND REGULATIONS	
	ORGANIZATION PLAN OF SWAMI VIVEKANANDA YOUTH MOVEMENT
	GOVERNING BODY
1	President Vice President Secretary Joint Secretary Treasurer Executive Members (2)
CONSTITUTION	
	NAME
ARTICLE I	The name of the organization shall be Swami Vivekananda Youth Movement. The Institution formed shall be irrevocable — Amended on 15th December 2007 and endorsed by Registrar of Societies, Mysore on 16th February 2008.
	AIMS AND OBJECTIVES
ARTICLE II	1. To Promote charity. 2. To Give Medical Assistance to The Poor and Needy Patients 3. To Promote Health Education and Family Planning 4. To Take an Active Interest in The Civic, Socio— Economic and Moral welfare of the Community 5. To undertake community development activities in all areas including Tribal, Rural, Urban and the benefits of the organization shall be open for all irrespective of caste or religion. -Amended on 15 th December 2007 and endorsed by Registrar of Societies, Mysore on 16th February 2008
	MEMBERSHIP
ARTICLE III	Section A: In conformity with the objectives of this organization membership shall consist of only members above 18 years of age and below 26 years of age (at the time of admission) irrespective of sex, caste or religion - Amended on 7th November 2009 and endorsed by Registrar of Societies, Mysore on 2nd February 2010 Section B: Adult persons of good moral character and good standing in the community and who are engaged in legitimate and recognized line of business or education activity, shall be eligible for membership. Section C: Membership shall be graded as active and honorary Section D: Active members shall be persons who take an active Interest in the smooth running of the organization and who work to achieve the objects of the organization Section E: Honorary members shall be those who are unable to be an active member but are interested in the organization, its activities and objects. There shall be no upper limit at the time of admission and they shall have the right to vote Section F: Membership shall be acquired by invitations only. Prospective new members must be sponsored by a member in good standing and his membership must be approved by the governing body.
ARTICLE IV	Section A: There shall be no Admission Fee. Section B: Members can pay any amount of contribution at any convenient time. A token amount as decided by the governing body shall be charged as membership fee (payable every month)
	RESIGNATIONS
ARTICLE V	Resignation of any member shall become effective upon written notice to President or Secretary or Joint Secretary provided he/she has no legal or moral bindings to the organization.
	FORFEITURES OF MEMBERSHIP
ARTICLE VI	Section A: Any member who refuses or neglects the work assigned to him can be expelled from the organization. Section B: Any member who utilizes the name of the organization for personal benefits, who tarnishes the name of the organization or holding political or religious position will be expelled.

	Section C: Any member can be expelled without notice by the governing body at its discretion.
ARTICLE VII	OFFICERS
	Section A: The officers of the Governing body of this organization shall be President, Vice President, Secretary, Joint Secretary, Treasurer and Two Executive Members. Any further expansion shall be made by the governing body itself as and when the need arises. Section B: In any member, active or honorary while working for the organization meets with any kind of accident, sustains injury either to his physical or mental self shall in no way hold the governing body or the Organization itself responsible.
ARTICLE VIII	ELECTIONS
	Section A: There shall be elections to the governing body every year. The Governing body shall continue to perform for one year, if for any reason member of the body is unable to perform his duties or resigns from the organization, then his post will be filled by nomination of any member by the remaining members of the body.
ARTICLE IX	QUALIFICATION OF OFFICERS
	Section A: No person shall be eligible to hold the office or be appointed by the committee in this organization unless he / she is an active member of good standing. Section B: Members of this organization shall receive no compensation for services rendered as decided by the Governing Body
ARTICLE X	DUTIES OF THE OFFICERS
	Section A: 1. The President shall head the Governing Body and shall preside over the Governing Body meetings. He/ She shall call for regular and special board meetings. He/ She shall have the power to veto any resolutions taken, provided he/ she has the support of two more members of the Governing Body backing him/her. 2. The Governing Body shall appoint eligible individuals as Chief Executive Officer, Chief Financial Officer and other positions as deemed necessary to operationalize and manage the activities of the organisation. 3. The Governing Body shall approve all policies like recruitment, staff benefits, finance, resource management etc. 4. The Chief Executive Officer shall carry out the functions of the organization like recruitment, finance, resource management, appointment of committees etc. necessary for effective and efficient administration as per the Governing Body approved policies. The Governing Body shall approve all the staff recruitments within 3 months of the date of recruitment. <i>Section A Amended on 8th November 2015 and endorsed by Registrar of Societies, Mysore on 201, January 2016.</i> Section B: If for any reason the President is unable to perform his / her duties the Vice President shall occupy his position and perform his duties having the same authority as the President. In the Vice President's absence, the Secretary shall occupy the position of the President and perform his I her duties having the same authority of the President. Section C: The Secretary shall be under the supervision and direction of the President. His duties in general will be as follows: 1. He shall submit regular activity and administrative reports to the governing body. 2. He shall maintain the copies of the resolution adopted, the correspondence entertained and other such reports. 3. He shall be in charge of the activities undertaken by the organization. 4. He shall be in charge of maintaining the image of the organization. 5. He shall be in charge of purchases required for the organization. 6. In case the Secretary is unable to perform his duties, then the Joint Secretary shall do so with the same authority. Section D: The Joint Secretary shall perform all the functions assigned to him by the President. He shall be second in charge for all activities undertaken by the organization. He shall be in charge of maintaining Public Relations. Section E: Treasurer, shall receive all the money from the President and deposit the same in a bank or banks recommended by him and approved by the Governing body and shall payout money only on authority of the President. All cheques and vouchers shall be prepared and signed by him and counter signed by the President and in absence of President, by the Secretary. He shall be in charge of fund raising. He shall issue receipts for the money collected. All bills of the purchases made shall be maintained by him. He shall present quarterly reports to the governing body, regarding the financial condition of the organization. He shall send regular reports to Registrar of Societies as required by him. He shall have the accounts audited every year

	<p>by a qualified Chartered Accountant.</p> <p>Section F: The funds and the income of the Society/society shall be solely utilized for the achievement of its objects and no portion of it shall be utilized for payment of the Society/members by way of profit, interest and dividend etc.</p> <p>There shall be maintained all the accounts of the institution regularly. The accounts shall be audited by a Chartered Accountant. - Amended on 15th December 2007 and endorsed by Registrar of Societies, Mysore on 16th February 2008</p> <p>Section G: Deleted on 8th November 2015 and endorsed by Registrar of Societies, Mysore on 20th January 2016</p>
ARTICLE XI	MEETINGS
	<p>Section A: This organization shall meet regularly preferable every week on a day, time and place determined by the President, and such meetings shall constitute the regular meetings of the organization. All meetings shall begin and close promptly at the regular set time. This can be extended only by the President</p> <p>Section B: Special meetings may be called when considered necessary by the President. There shall be no religious or political discussions or any other discussions that goes against the objects of the organizations in the meetings.</p> <p>Section C: There shall be an annual general meeting as required by the Registrar of the Societies</p>
	EMBLEM
ARTICLE XII	<p>The Emblem of this organization shall be:</p> 
ARTICLE XIII	AMENDMENTS
	<ol style="list-style-type: none"> 1. This constitution may be amended at regular meetings, of the organization at which there is a quorum by two-thirds vote of the members present, provided, the general body has previously considered the merits of the amendments. 2. No amendments to the memorandum of the association and rules and regulations shall be made which may prove to be repugnant to the provisions of Sec.2(15)11,12, and 13 and 80(G) of the Income Tax Act, 1961. Further no amendment shall be carried out without the prior approval of the Commissioner of Income Tax. 3. Amendments to memorandum of association rules and regulations will be made in conformity with sections 9 and 10 of K.S.R. Act. 4. Balance Sheet and other returns will be submitted to Registrar of Societies as required under section 13 of K.S.R. Act. 5. Amalgamations or dissolutions will be in accordance with sections 20 to 23 of K.S.R Act. 6. All the provisions of the K.S.R. Act and Rules framed there under will be strictly followed 7. For matters and things not expressly stated/provided for herein above, the provisions of K.S.R. Act, 1960 and Rules framed there under shall apply.
ARTICLE XIV	INVESTMENTS/BORROWINGS
	<p>The funds of the Trust/Institutions/ Society shall be invested in the modes specified under the provisions of Sec 13 (1) (d) read with Sec.11(5) of the I.T. Act. 1961. To raise loans on the mortgage of the organization properties movable or immovable with the consent of the Governing Body to meet the objectives of the society. Amended on 15th December 2007 and endorsed by Registrar of Societies, Mysore on 16th February 2008.</p> <p>To borrow funds to meet the objectives of the society with or without security of the property and for this to mortgage, charge and encumber any asset immovable or movable.</p>

BYE-LAWS	
1.	This organization at time shall endorse or recommend any candidate for political candidates be discussed at the meetings. Also, no religious discussion shall be tolerated at the meetings.
2.	No officer or member of this organization shall use it as a means to furthering any personal, political or other aspirations not in keeping with the real purpose and objects of the organization.
3.	No funds shall be solicited from members of the organizations. During the meetings by any individual or individuals who are not members of the organization. Any suggestions or propositions made at any meeting of the organization calling for the expenditure of funds for more than the regular obligations shall be referred to the treasurer who acts in an advisory capacity in financial matters to the President.
4.	All activities, administrative and special committee shall be appointed by the President. Each committee shall report through its Chairman to the Secretary who in turn shall report to the President.
5.	The President is authorized to correspond with the Registrar of the Societies on behalf of the Organization.
6.	The office working hours shall be between 5 to 8 PM on all week days.
7.	The year ending shall be financial year i.e. from April 1 st to March 31 st .
8.	The Bye Laws may be altered, amended or suspended at any meeting by a majority vote of the members present.
9.	In the event of dissolution or winding up of the institution, the asset remaining as on the date of dissolution shall under no circumstances be disturbed among the members of the Managing committee/Governing body but the same shall be transferred to another charitable Society/society whose objects are similar to those of the Society/society and which enjoys recognition under Section 80 G of the Income tax Act, 1961 as recommended from time to time.

SECTION IX – OTHER INFORMATION

MATERIAL CONTRACTS AND DOCUMENTS FOR INSPECTION

The copies of the following documents and contracts which have been entered or are to be entered into by the Society which are or may be deemed material, (not being contracts entered into in the ordinary course of activities carried on by our Society), may be inspected at the Registered Office of the Society between 10:00 a.m. and 5:00 p.m. on all Working Days from the date of filing of the Draft Fund Raising Document with the Stock Exchanges till the date of closure of the Issue.

MATERIAL CONTRACTS

1. Registrar Agreement dated [●] between our Organisation and the Registrar to the Issue.
2. Escrow Agreement dated [●] between our Organisation, the Registrar to the Issue and the Escrow Collection Bank.
3. Tripartite agreement dated [●], among our Organisation, the Registrar to the Issue and CDSL.
4. Tripartite agreement dated [●], among our Organisation, the Registrar to the Issue and NSDL.

MATERIAL DOCUMENTS

1. Certified true copy of Memorandum of Association of our Organisation, as amended from time to time.
2. Certificate of Registration under Societies Registration Act, 1860 issued by department of Karnataka Registrar of Societies.
3. Copy of the resolution passed by the Governing Body on January 7,2024 authorizing the issue of ZCZP Instruments & Other related matters.
4. Copy of the resolution passed by the Governing Body on January 7,2024 approving this Draft Fund Raising Document.
5. Registration certificate as a Not-for-Profit Organisation with NSE SSE and BSE SSE with the following details:

Social Stock Exchange	Registration Number	Registration Date
NSE SSE	NSESSENPO0030	November 10, 2023
BSE SSE	BSESSE0032NP2324	November 10, 2023

6. Permanent Account Number (PAN) card.
7. Certificate issued under Section 12A of the Income-tax Act, 1961.
8. Certificate of registration under the Foreign Contribution (Regulation) Act, 2010 and the returns filed thereunder.
9. Consents of the Governing Body, the Chief Executive officer and the Compliance Officer of the Society, Advisor to the Issue and Registrar to the Issue, to act in their respective capacities;
10. Consent dated January 9,2024 from MSSV & Co., Chartered Accountants to include their name in this Draft Fund Raising Document to the extent and in their capacity as our Statutory Auditors, and in respect of their audit reports dated July 25, 2023, August 14, 2022 and December 29, 2021 on the Audited Financial Statements for Financial year 2022-23, 2021-2022 and 2020-2021 respectively included in this Draft Fund Raising Document, and such consent has not been withdrawn as on the date of this Draft Fund Raising Document.
11. Statement of Tax Benefits dated January 9,2024 from the Statutory Auditor included in this Draft Fund Raising Document.
12. The Audited Financial Statements for the year ended March 31, 2023, March 31, 2022 & March 31, 2021.
13. Annual reports of our Society for the Fiscal Years 2023, 2022 and 2021.
14. In-principle listing approval from NSE and BSE by its letter no. [●] dated [●].

Any of the contracts or documents mentioned in this Draft Fund Raising Document may be amended or modified at any time if so, required in the interest of our Society or if required by the other parties, without reference to the investors, subject to compliance of the provisions contained in the applicable law.

DECLARATION

We, the Governing Body, the Chief Executive officer, the Company Secretary and the Compliance Officer of the Society, hereby certify that all applicable legal requirements in connection with the Issue, including under the Karnataka Societies Registration Act, 1960, and the rules made thereunder, the Securities and Exchange Board of India (Issue of Capital Disclosure Requirements) Regulations, 2018, the Securities Contracts (Regulation) Act, 1956 and the rules made thereunder, the Securities and Exchange Board of India Act, 1992 and the rules and regulations made thereunder, each as amended, and the rules/ regulations/guidelines/ circulars issued by the Government of India, the Securities and Exchange Board of India and other competent authorities in this respect, from time to time, have been duly complied with and that no statement made in this Draft Fund Raising Document contravenes any such requirements.

We further certify that all the disclosures and statements made in this Draft Fund Raising Document are true, accurate, correct and complete in all material respects, are in conformity with the applicable provisions of the Karnataka Societies Registration Act, 1960, the Securities and Exchange Board of India (Issue of Capital Disclosure Requirements) Regulations, 2018, the Securities Contracts (Regulation) Act, 1956, and the rules made thereunder including the Securities Contracts (Regulation) Rules, 1957, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Securities and Exchange Board of India Act, 1992 or rules made there under, regulations or guidelines or circulars issued, as the case may be and do not omit disclosure of any material information that may make the statements made herein, in the light of circumstances in which they were made, misleading and that this Draft Fund Raising Document does not contain any misstatements. Furthermore, all the monies received under this Issue, shall be used only for the purposes and objects indicated in this Draft Fund Raising Document. Whatever is stated in this Draft Fund Raising Document is true, correct and complete and no information material to the subject matter of this Draft Fund Raising Document has been suppressed or concealed and is as per the original records maintained by the members subscribing to the Memorandum of Association.

Signed by the Governing Body of our Society

Name	Designation	Signature
Dr. Sudheer B Bangalore	President	Sd
Dr. Vivek M B	Vice President	Sd
Dr. Pushpalatha S	Secretary	Sd
Dr. Sowmya Dinesh	Joint Secretary	Sd
Dr. Chandrashekar K N	Treasurer	Sd
Ms. Swathi R	Executive Member	Sd
Dr. Prashanth C R	Executive Member	Sd

Signed by the Key Managerial Persons of our Society

Name	Designation	Signature
Mr. Shreeharsha M S	Compliance Officer	Sd
Mrs. Savitha S	Chief Executive officer	Sd
Ms. Shruthi BN	Company Secretary	Sd

Place: Bengaluru

Date: 08.01.2024