SVYM

FINANCIAL REPORT

2025 - 26

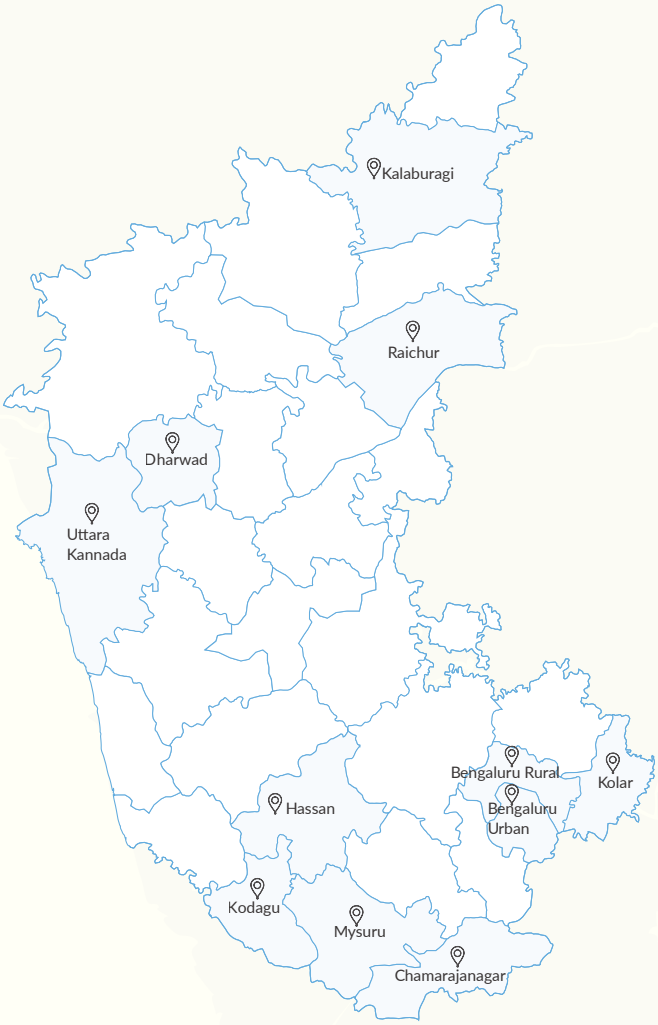
SWAMI VIVEKANANDA YOUTH MOVEMENT

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 and Training & Research sectors since 1984.

SVYM is headquartered in the Southern Indian state of Karnataka's Mysuru district. SVYM helps catalyze and facilitate self-reliance and empowerment of the communities it works with. SVYM emphasizes local, grassroots, innovative, and cost-effective solutions that are community-embedded, community-owned and community-driven - SVYM's solutions are therefore cost-effective and sustainable.

SVYM believes that building human and social capital will result in economic consequences and all of SVYM's programs are driven by this development paradigm.

SVYM's Reach in Karnataka



SVYM intervention areas with regional/project offices

3.5 Million people being served

40+ Programs

31 Districts of Karnataka

Eliminating TB through decentralizing pediatric TB services & Innovative ACF in Karnataka (Intense, lite & TA)

Care & Support Centre (CSCs) 2.0 (HIV) across Karnataka

SVYM's Institutions in Mysuru District

Mysuru

- Vivekananda Institute for Leadership Development
- Vivekananda Institute of Indian Studies

Saragur

- Vivekananda Memorial Hospital
- Viveka School of Excellence (A Sainik School)
- Viveka Pre-University College

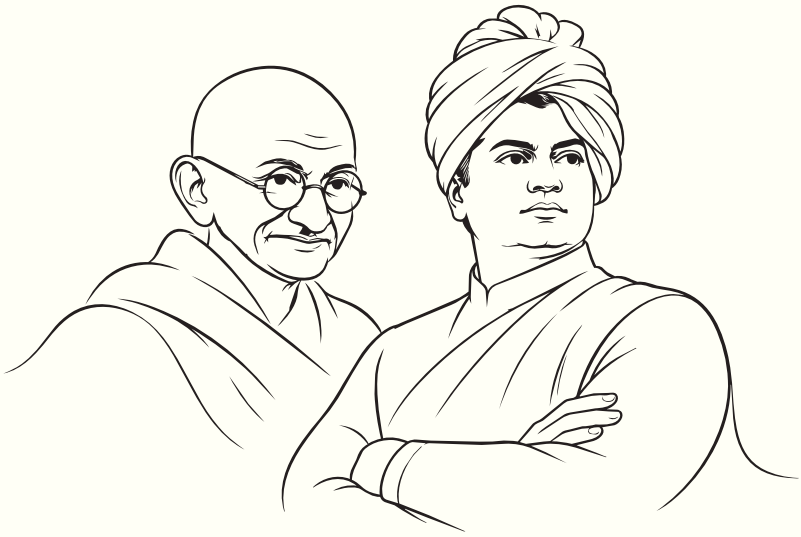
Kenchanahalli

- Viveka Rural Livelihood Centre

Hosahalli

- Viveka Tribal Centre for Learning
- Vivekananda Teacher Training & Research Centre

SVYM's Development Narrative



Development Paradigm

Developing Human & Social Capital to build a resurgent India

Vision

Developing Human & Social Capital to build a resurgent India

Mission

To facilitate and develop processes that improve the quality of life of people

Our core values of Satya, Ahimsa, Seva, and Tyaga are manifested in all our actions

Satya

- Transparency in action, disclosures & accounting procedures
- We work with ethical & socially conscious partners
- Listed in NGO-DARPAN of NITI Aayog, GuideStar India

Ahimsa

- Energy sufficiency through focus on low-cost & green alternatives
- All SVYM events strive to be plastic free
- Environmental consciousness - zero plastic, zero waste, & reducing paper

Seva & Tyaga

- Ensuring dignity in development
- Non-transactional relationships with all partners & stakeholders
- Service before self

SVYM's Principles

Building Human & Social Capital

SVYM's development initiates are aligned to the organizational vision of building & growing Human & Social Capital that can lead to positive economic consequences

Local, innovative & replicable solutions

SVYM's bottom-up approach ensures solutions that are lean, contextually relevant, and culturally appropriate

Community centric partnership

SVYM is a facilitator, catalyst, & partner, not merely a service provider. SVYM "works-with" community partners treating them as equals and valuing their contribution to achieve developmental goals

Collaborations and Partnerships

SVYM's collaborations span government, corporates, CSOs, and Academia

Our Approach

Complementing Institution & Community -based interventions

SVYM's blended intervention model ensures complementary synergy of Institutional and community-based interventions for seamless service delivery to the community

Family centric approach

Our interventions engage, involve & strengthen families by looking at family as the fundamental unit of development

Employ local people to encourage ownership

We encourage diversity and inclusion & consciously promote employment of local people

Grassroot action

Grassroot action that directs development from the local, regional to national level

Low transactional cost of less than 5%

Our operational overheads are less than 5% offering more CSR mileage per rupee

Identify local Role Models who become agents of change

We promote role models from within the community to become the 'agents of change' & participate in the development of their community

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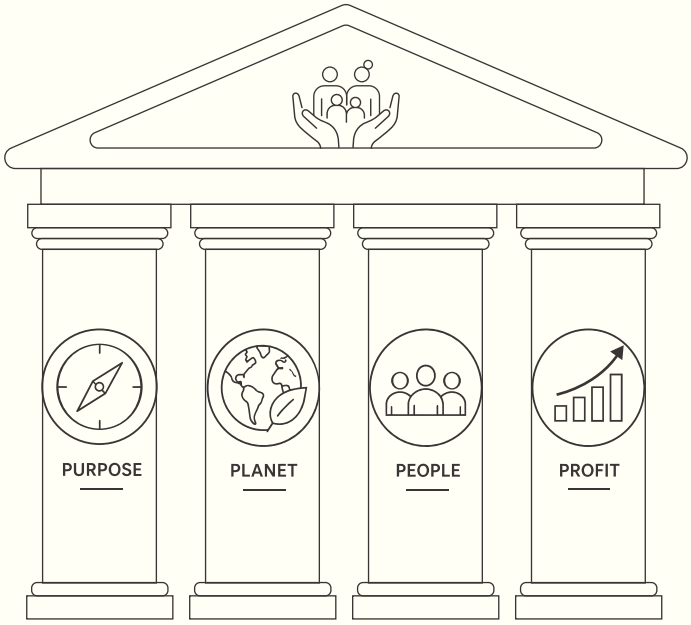
About this report

This report provides information on the progress of SVYM's development vision and mission. The report forms the basis of SVYM's commitment to transparency, accountability, and ethical governance practices that shall serve as a model for the development sector.

Furthermore, the disclosures contained herein demonstrate the growing maturity of SVYM's sustainability practices and development paradigm while addressing the interests and expectations of our stakeholders and partners.

SVYM's vision of ethical & responsible Governance

SVYM's development paradigm of building human and social capital is anchored in its commitment to balanced development, founded on the four pillars of purpose, planet, people, and profit. SVYM's programs are guided by the purpose of its existence, planetary consciousness, people orientation, and the extent to which they create sustainable value for the communities being served.



This is manifested in SVYM's growing emphasis on the following:

1. An overarching framework that tracks, measures, and reports the impact of grassroots-action in human and social capital terms at the community-level. In this context, SVYM has already set in motion an initiative to create a pool of certified Social Impact Assessors who will objectively assess and report the Social Return on Investment (SRoI) demonstrating its commitment to its donors and funding partners.

2. A gradual and sustained commitment to an ESG framework of organizational governance, where all actions are guided by the need to make the geographies and communities in which we work more sustainable, inclusive, diverse, and equitable. Towards this end, SVYM has developed the first draft frameworks outlining its ESG vision, goals, and commitments, and seeks to advance them further in the coming years

3. Streamlining SVYM's programme implementation framework into three thematic approaches, while continuing its engagement across existing activities and geographies:

   a. **Direct Implementation:** Collaborate with partners capable of providing last-mile delivery, while SVYM continues to function as an umbrella organisation guiding implementation
   b. **Managed Implementation:** Identify projects that can be codified and serve as models for the delivery of identified interventions, while continuing to operate programmes in areas where SVYM has established credibility and a strong presence
   c. **Research & Consultation:** Develop knowledge and consulting products based on SVYM's extensive implementation experience, and provide research and advisory support

4. A robust Monitoring and Evaluation (M&E) framework that serves as a key Management Information System (MIS) for continuous improvement and quality enhancement. The framework encompasses both organisational and programmatic areas.

Governing Body Report: 2025-26

To SVYM's Stakeholders

SVYM's Governing Body is pleased to present the Annual Report for the 42nd year of its operations. This report includes the audited financial statements for the financial year ending March 31, 2026.

Composition of the Governing Body (GB)

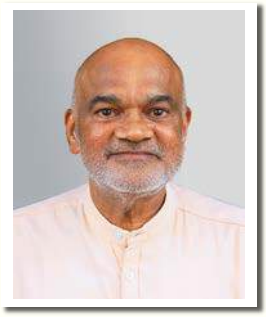
SVYM's Governing Body consists of a quorum of seven members elected annually through a duly notified process conducted in March. The Governing Body for the year 2026–27 formally assumed office on March 30, 2026.

Details of the Governing Body members and the core leadership team for the reporting year 2025–26 are provided in the table below.

Governing Body Members & Key Leadership Team

Dr. Sudheer B Bangalore is a paediatrician who completed his MBBS from Mysore Medical College. He has been actively associated with SVYM since 2004 and also serves as the Convenor of SVYM's Hassan Chapter.

Dr. Sudheer B Bangalore
President
(Age: 58 years | PAN: ABGPB7706B)

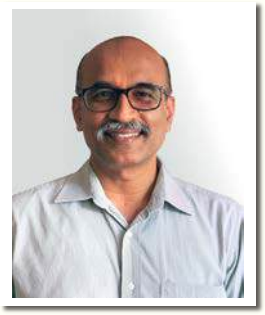


Dr. Chandrashekar K N has been associated with SVYM since its inception. He has actively contributed to the promotion of community-based health initiatives and also serves as the Convenor of SVYM's Kodagu Chapter.

Dr. Chandrashekar K N
Vice President
(Age: 66 years | PAN: ACYPC6803H)

Dr. Prashanth C R
Secretary
(Age: 50 years | PAN: AFHPC8855K)

Dr. Prashanth C R is an ophthalmologist and an active member associated with SVYM for nearly two decades.



Dr. Dathathri H A
Joint Secretary
(Age: 47 years | PAN: AKIPD1667J)

Dr. Dathathri H A is an ENT specialist and Senior Consultant at Manipal Hospital, Mysuru.

Dr. Sridevi Seetharam
Treasurer
(Age: 56 years | PAN: ACSPD0785B)

Dr. Sridevi Seetharam is a Consultant Pathologist at SIGMA Hospital. She has been associated with SVYM for nearly two and a half decade.

Dr. M P Raghu
Executive Member
(Age: 61 years | PAN: AJFPR8734C)

Dr. Raghu M P is an ENT Specialist by profession and an active member since SVYM's inception.

Ms. Swathi R
Executive Member
(Age: 36 years | PAN: CXGPS8412R)

Ms. Swathi R holds a Master's degree in Microbiology and has been associated with SVYM since 2015. She has a keen interest in supporting the higher education needs of children from marginalised and underserved communities.

Founder

Dr. R. Balasubramaniam (Balu) is the Founder of SVYM. He is a development activist, social innovator, writer, and leadership trainer. A medical doctor by training, he also holds a specialisation in Public Administration from Harvard University. He currently serves as a full-time Member of the NITI Aayog and has previously served as the full-time Member (HR) of the Capacity Building Commission, Government of India.

Dr. R Balasubramaniam
(Age: 61 years | PAN: AESCB399D)

Executive Core Team

Ms. Savitha Sulugodu
Chief Executive Officer
(Age: 45 years | PAN: BNJPS5704G)

Ms. Savitha Sulugodu is a Chartered Accountant by profession with specialised expertise in social sector finance and accounting. A result-oriented professional, she has over 21 years of experience in financial management, including 14 years in the non-profit sector.

Mr. Praveen Kumar S
Deputy CEO & Head, Education Sector
(Age: 39 years | PAN: CYMPS2662A)

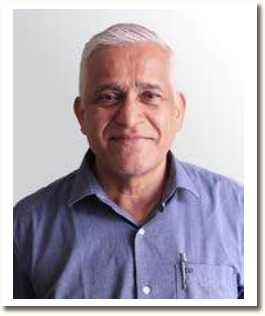
Mr. Praveen Kumar S is a Mechanical Engineer from IIT Madras and an education enthusiast who designed and established Karnataka's first block-level science exploratory park. He is closely associated with the Department of Education and the Department of Science and Technology, Government of Karnataka. He has previously served as a member of the Karnataka National Education Policy Task Force and the drafting committee for Nava Karnataka Vision 2025.

Dr. Kumar G S
Head
Health Sector
(Age: 42 years | PAN: AUYPK1910F)

Dr. Kumar G S is a paediatrician with a special interest in public health practice and research. He has led several research initiatives of public health importance, including clinical trials, and currently leads a multi-country interventional cohort trial based on the DOHAD principle. In 2014, he served as the Organising Secretary for a national conference on converging approaches between Allopathy and Ayurveda.

Dr. Dennis D Chauhan
Head
Socio-Economic Empowerment Program
(Age: 41 years | PAN: ARFPC6313G)

Dr. Dennis D Chauhan has over 15 years of experience in public health, working with indigenous tribal communities on WASH initiatives in aspirational blocks across Karnataka. He also leads the planning and implementation of skill-based programmes for rural and tribal women, youth, and farmers. Dr. Chauhan holds a degree in Ayurveda along with a Master's in Public Health.



Mr. Jayanth K S
Chapter Convenor
for North Karnataka
(Age: 63 years | PAN: BBVPS1676K)

Mr. Jayanth K S has been associated with SVYM for over a decade and leads the health, education, and socio-economic empowerment programmes in North Karnataka, in addition to driving SVYM's public relations and outreach activities in the region.

A summary of the GB meetings held during the year is given in the table below.

Type of Meeting	Date of GB Meeting	No. of GB members attended	No. of executive core team members attended
Governing Body Meeting	27th May 2025	6	2
Annual General body Meeting	13th July 2025	28	
Governing Body Meeting	29th July 2025	7	5
Governing Body Meeting	1st Feb 2026	6	3
Governing Body Meeting	22nd Macrh 2026	7	2

The Governing Body (GB) declares and confirms the following:

1. The financial statements have been prepared in accordance with the accounting policies described in the Notes to Accounts and conform to the requirements of Indian GAAP, with no material departures.

2. The accounting policies have been selected in consultation with the statutory auditors and applied consistently. Further, the judgements and estimates made are reasonable and prudent, so as to provide a true and fair view of the state of affairs of the organisation for the year 2025–26, as well as the Income and Expenditure Account for the year ended 2025–26.

3. To the best of its knowledge, proper and adequate care has been taken to maintain sufficient accounting records for safeguarding the assets of the organisation and for preventing and detecting fraud and other irregularities.

4. The financial statements have been prepared on a going concern basis.

5. No material transactions have been entered into by the organisation with members of the Governing Body, the management, or their relatives that may be construed as a potential conflict of interest.

Statutory Registrations

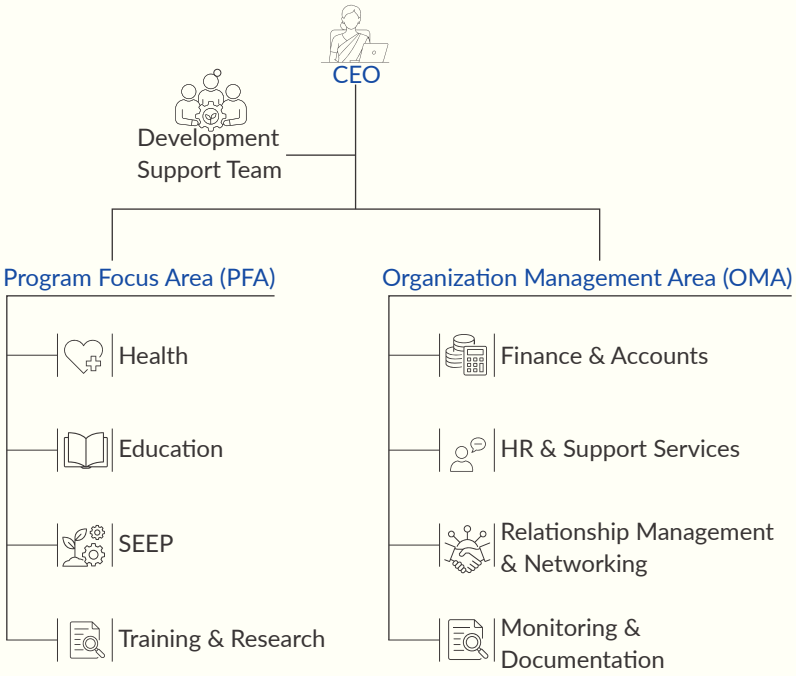
SVYM complies with all statutory registration guidelines under the law and they are listed below

Statutory Authority	Act and Section	Registration details
Registrar of Societies, Karnataka State	Karnataka Societies Registration Act 1960	122/84-85
Ministry of Home Affairs, Govt of India	U/s 6(1) (a), Foreign Contribution (Regulation) Act 1976	094590102
The Commissioner of Income Tax, Bangalore	U/s 12A (1), Income Tax Act 1961	AAATS5045FE20216
The Commissioner of Income Tax, Mysore	Income Tax exemption U/s 80G (5) of the Income Tax Act 1961	AAATS5045FF19844
Permanent Account Number	Income-tax Act,1961	AAATS5045F
Tax Deduction Account Number	U/s 203 A of Income-tax Act, 1961	BLRS09843B
NITI Aayog	NGO DARPAN ID No.	KA/2009/0002213
Organization GST #	GST REG - 06	29AAATS5045F1ZG
Office of Registrar of Companies, Ministry of Corporate Affairs, GoI	Registration of the entities for undertaking CSR Activities under Companies (CSR Policy) Amendment Rules, 2021	CSR00002215
Ministry of Labor and Employment, GoI	Employees' State Insurance Corporation Act 1948	73000339840001300

Management Team & Delegation of Powers

The management is headed by the Chief Executive Officer (CEO), who is appointed by the Governing Body. The CEO serves as the custodian of the resources entrusted to the organisation. Under the guidance of the Governing Body, the management works to address the needs of the community.

All managerial decisions are taken on a participatory basis by the Chief Executive Officer (CEO), with the support of core team members holding key management responsibilities. The management team, in turn, receives guidance and support from a consultative and facilitative body known as the Development Support Team (DST).



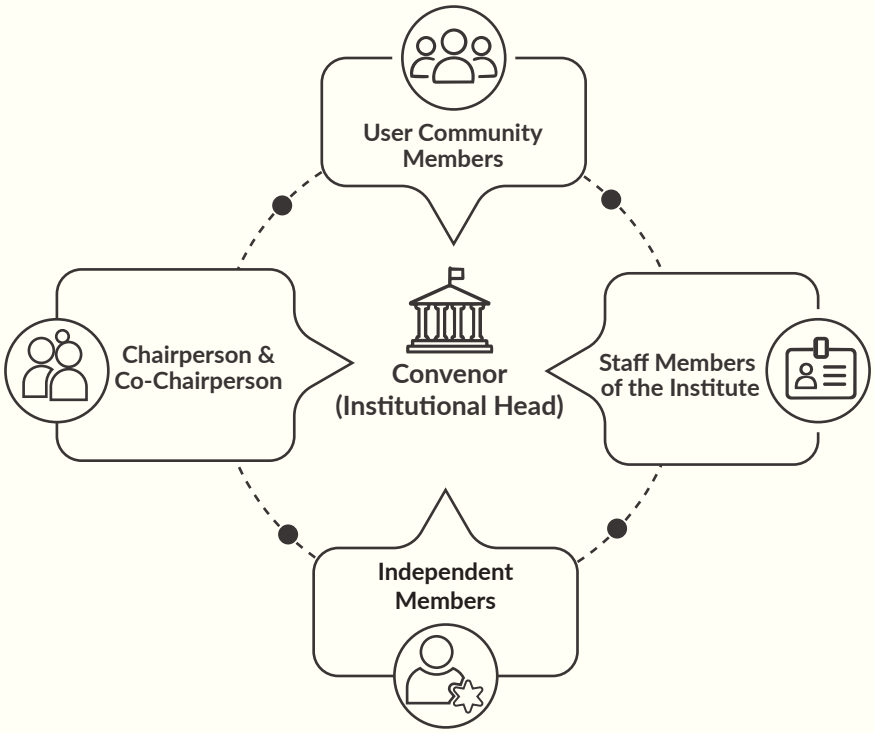
SVYM's Approach

The organisational activities are divided into **Organisation Management Areas (OMAs)**, which encompass internal functions such as Finance & Accounts, Human Resources, Support Services, Relationship Management, Monitoring, and Documentation, and **Programme Focus Areas (PFAs)**, which include Health, Education, Socio-Economic Empowerment (SEEP), and Training & Research, reflecting the organisation's external functions. Each OMA and PFA is headed by a core team member, director, or team leader.

Institutional Management Committees

SVYM's institutionalised programmes across each sector are supported by Institutional Management Committees (IMCs) comprising members drawn from the user community, staff, and independent experts with relevant sectoral expertise. The head of the respective institution serves as the Member-Convener of the IMC.

The IMC is responsible for the programmatic, administrative, and financial aspects related to the efficient and effective functioning of the institution. In addition to interfacing with the CEO of SVYM, the IMC also coordinates with other institutions within the organisation to ensure optimal functioning of the institution it represents.



Institutional Management Committee Structure

SVYM's Human Capital

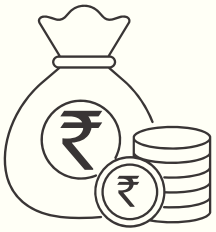
Work at SVYM, while demanding, is also enriching and fulfilling. SVYM has been successful in attracting and retaining a team of individuals with high ideals, boundless energy, creativity, commitment, and resilience.

SVYM promotes accountability by fostering conditions that encourage open expression of views, free dissemination of information, and adherence to the rule of law. The organisation follows a gender-just policy in recruitment and career advancement, while remaining compliant with prevailing labour laws. SVYM is also committed to fulfilling statutory requirements such as Provident Fund, Employees' State Insurance (ESI), leave encashment, and gratuity benefits for its employees.

SVYM ensures that staff members have access to structured grievance redressal mechanisms for filing complaints and addressing concerns related to employee well-being, safety, and security.

SVYM workforce gender-wise breakup

Gender	Paid Full Time
	436
	432
Total	868



₹25,992
Average Salary

₹19,031
Median Salary

Remuneration of top six highest paid staff members

Name	Designation	Annual Salary
Dr. Shankar H K	Deputy Director cum Obstetrician and Gynaecologist	₹23,45,160
Dr. Deepak Murthy H J	Technical Director-Community Health	₹17,57,306
Dr. Gowthami P	Technical Director-Community Health	₹17,62,200
Dr. Vibha S P	Senior Manager - Palliative Care	₹16,65,840
Dr. Kumar G S	Head-Health Sector	₹16,47,720
Savitha Sulugodu	Chief Executive Officer	₹16,47,720
Praveen Kumar Sayyaparaju	Deputy CEO	₹16,34,432

Distribution of staff according to salary levels

Staff Salary	♂ Men	♀ Women	Total
Less than ₹25,000.00	287	335	622
₹25001.00 to ₹50,000.00	110	77	187
Above ₹50,000.00	39	20	59
Total	436	432	868

Internal Complaints Committee

SVYM ensures staff well-being and the safety of women through its Internal Complaints Committee (ICC). The committee is responsible for protecting women from sexual harassment in the workplace across the organisation. Its coverage also extends to students temporarily present on campus for internships or fellowships.

A Sexual Harassment Prevention and Resolution Policy is in place, and all employees, irrespective of gender, are provided with the necessary orientation on the policy and the process for reporting incidents to the committee.

Grievance Redressal Committee

The Grievance Redressal Committee addresses employee grievances reported from across all regional offices of SVYM. Committee members are selected from different departments and regions to ensure broad representation.

The committee is constituted by the Chief Executive Officer (CEO). The Human Resources (HR) department is responsible for coordinating with the respective regional committees to ensure that grievances are handled with sensitivity and fairness.

Environmental Consciousness

SVYM's commitment to environmental accountability has led to the promotion of non-conventional energy sources across most of its locations. The use of single-use plastics is banned throughout the organisation, and green technologies are consciously promoted in infrastructure development activities undertaken at various locations.

As indicated earlier in this report, SVYM is committed to introducing an organisation-wide ESG framework from the year 2025–26 to further strengthen its commitment to environmental consciousness.

Relationship Management and Staffing Practices

SVYM focuses on enabling and empowering local communities and talent to the maximum extent possible. Nearly 80% of SVYM's staff are drawn from local communities. This localisation of human resources has strengthened stakeholder confidence, fostered greater community ownership, and created career opportunities for local people.

The policy has also contributed to economic empowerment and served as a tool for transparency and accountability. At the same time, care is taken to ensure that donor preferences and programme imperatives are considered while allocating resources and recruiting staff for programmes.

Networking and Alliance Building

Through networking and alliance-building, SVYM identifies common interests and concerns, shares information, and extends support to other development-oriented organisations, while maximising the use of available resources to achieve common goals.

SVYM believes in the power of collaboration and cooperation and is therefore part of several networks at the local, regional, and national levels.

Risk Factors & Mitigation Policy

SVYM's management and Governing Body proactively identify and evaluate risks that could impact the organisation's activities, financial condition, or operational outcomes. The organisation's risk management strategy is rooted in its core values of transparency and accountability, ensuring that its operations remain sustainable and aligned with its development paradigm.

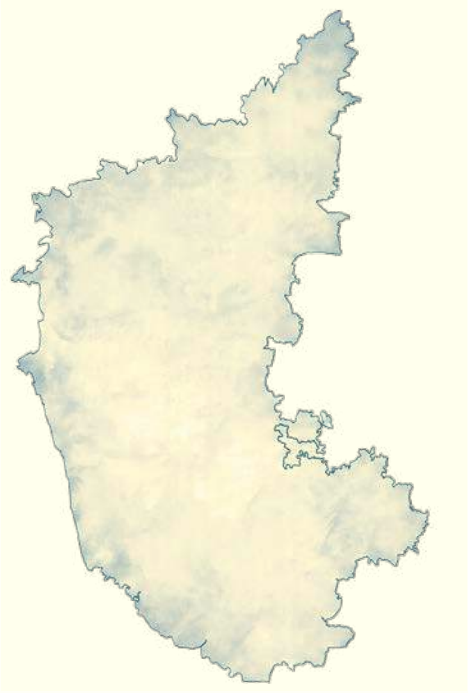
The table below outlines the key risks identified by SVYM and the corresponding mitigation measures proposed by the organisation.

Risk Category	Risk	Description	Mitigation
Strategic	Mission Alignment Risk	Expansion of programs, partnerships, or funding opportunities may dilute SVYM's core philosophy of developing Human & Social Capital and community-centred development.	Periodic strategic reviews by Governing Body; project appraisal against vision, mission and development paradigm; outcome-based program evaluations.
	Funding Concentration Risk	Dependence on government grants, CSR partnerships, institutional donors, and philanthropic funding may affect long-term sustainability.	Diversification of donor base; strengthening individual giving; Social Stock Exchange & blended finance, multi-year partnerships.
	Leadership Continuity Risk	Transition of key leadership or institutional knowledge may affect organizational continuity across multiple sectors and locations.	Succession planning; leadership mentoring; documentation of institutional knowledge and governance processes.
	Technological Obsolescence	Failure to adopt AI and emerging technologies may reduce SVYM's effectiveness, efficiency, competitiveness for grants, and ability to scale impact.	Develop a Digital Transformation Roadmap; periodic technology reviews; allocate budget for innovation and technology adoption.
Financial	Restricted Fund Compliance Risk	Utilization of donor-restricted or project-specific funds outside approved purposes may result in financial and reputational consequences.	Project-wise accounting systems; donor compliance reviews; internal audits; and monitoring of utilisation certificates
	Cash Flow & Grant Disbursement Risk	Delays in grant disbursements may impact program implementation, community services, and payroll obligations.	Periodic cash-flow forecasting; working capital management; phased expenditure planning.
	Fraud & Misappropriation Risk	Financial irregularities involving employees, vendors, volunteers, partners, or field operations.	Segregation of duties; whistle-blower mechanisms; maker-checker controls; internal and statutory audits.

Risk Category	Risk	Description	Mitigation
Programmatic & Operational	Program Quality Risk	Failure to maintain consistent quality standards across programs, resulting in reduced impact and stakeholder dissatisfaction.	Establish organization-wide Quality Management Framework; periodic quality audits; standard operating procedures (SOPs).
	Human Resource Attrition Risk	Loss of skilled personnel impacting program continuity, donor relationships, institutional memory, and field operations.	Staff welfare measures; professional development opportunities; succession planning and standard operating procedures (SOPs).
	Information & Data Security Risk	Unauthorized access, breach, or misuse of beneficiary, donor, employee, health, or financial information.	Access controls; periodic audits; staff awareness training.
Compliance & Governance	FCRA Compliance Risk	Non-compliance with Foreign Contribution Regulation Act (FCRA)	Dedicated compliance monitoring; periodic legal reviews; external expert consultation; and Board oversight.
	Statutory & Regulatory Compliance Risk	Non-compliance with Income Tax, Labour Laws, GST, Societies Registration requirements, CSR regulations, or sector-specific laws.	Compliance calendar; statutory audits; legal advisory support; periodic compliance reviews.
	Governance & Ethical Conduct Risk	Conflict of interest situations, or non-adherence to organizational values.	Conflict of Interest declarations; Board committees; ethics framework aligned with core values.
Reputational	Reputational Risk	Negative media coverage, stakeholder complaints, social media issues, or allegations that may affect public trust.	Crisis communication framework; transparent disclosure practices; proactive stakeholder engagement.
	Donor Confidence Risk	Loss of confidence among donors, CSR partners, government agencies, and institutional supporters.	Independent audits; impact reporting; governance transparency; regular communication with partners and stakeholders.
External Environment	Climate & Environmental Risk	Floods, droughts, heat waves, wildlife-related challenges, and environmental disruptions affecting tribal and rural communities.	Disaster preparedness plans; community resilience programs and contingency measures.
	Public Health Emergency Risk	Pandemics, disease outbreaks, or health crises that may disrupt operations and increase demand for services.	Emergency response protocols; telehealth and remote service systems and health sector partnerships.

SVYM's Presence

Location of headquarters and location of operations



Headquarters

SVYM Registered Office

CA2, KIADB Industrial Housing Area, Ring Road
Hebbal, Mysuru, Karnataka, India - 570016

SVYM Administrative Head Office

Hanchipura Road, Saragur Taluk, Mysuru District
Karnataka, India 571121

Regional Office

SVYM Bengaluru

DVG Smaraka Bhavana
Gokhale Institute of Public Affairs
No. 2/86/1- A, 5th Main, Bull Temple Road
N. R. Colony, Bengaluru - 560004

SVYM Hassan

#163 LIG, Chennapatna Housing Board Colony
Near New KSRTC Bus-stop
Hassan - 573201

Dharwad

Ramnivas Jamakhandimat Layout
2nd cross, Sadhankeri
Dharwad - 580008

Raichur

House #1-11-236
Nijalingappa Colony
Near Sanjeevini Hospital,
Raichur - 584101

Madikeri

29/1B, Bhishma Nilaya
8th Block Cauvery Layout
Madikeri - 571201

Acknowledgement

We thank all the stakeholders for their assistance and co-operation received during the financial year. We place on record our appreciation of the contribution made by our employees at all levels. Our consistent growth was made possible by their dedication and continuous commitment to society.

We thank all vendors, bankers, auditors, volunteers, advisors and well-wishers for their continued support during the year.

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

Dr. Sudheer B Bangalore
President, SVYM

Dr. Prashanth C R
Secretary, SVYM

Legal Advisors:
Sri Purushotham J
Advocate, Mysuru

Our Auditor:
M/s MSSV & Co.
2nd Floor, 63/2, Railway Parallel Road
Kumara Park West, Bengaluru

Our Bankers:
Canara Bank Ltd
State Bank of India

Chief Executive Officer & Compliance Officer Certification

I, Savitha Sulugodu, Chief Executive Officer and Shreeharsha M S, Compliance Officer responsible for the finance function, certify that:

- We have reviewed the Financial Statements of Swami Vivekananda Youth Movement for the year ended March 31 2026 and to the best of our knowledge and belief:
  - These statements do not contain any materially untrue statements or omit any material fact or contain statements that might be misleading;
  - These statements together present a true and fair view of the Organization's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.
- To the best of our knowledge and belief, no transactions entered into by the Organization during the year ended March 31, 2026 are fraudulent, illegal or violative of the Organization's code of conduct.
- We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control system of the Organization pertaining to financial reporting. Deficiencies in the design of operation of such internal controls, if any, of which we are aware, have been disclosed to the auditors and the Governing body and steps have been taken to rectify these deficiencies.
  - There has not been any significant change in internal control over financial reporting during the year under reference.
  - There have been changes in accounting policies during the year requiring disclosure in the notes to the financial statements, and have been disclosed.
  - We are not aware of any instance during the year of significant fraud with involvement therein of the management or any employee having a significant role in the Organization's internal control system over financial reporting.

Place: Bengaluru	Savitha Sulugodu	Shreeharsha M S
Date: 28 May 2026	Chief Executive Officer	Compliance Officer

Management's Discussion And Analysis

Overview of Financial Reporting Framework

The financial statements of Swami Vivekananda Youth Movement (SVYM) have been prepared in accordance with the Indian Generally Accepted Accounting Principles (IGAAP), following the Fund-Based Accounting System, as prescribed by the Technical Guide on Accounting for Not-for-Profit Organizations issued by the Institute of Chartered Accountants of India (ICAI). All transactions have been classified, measured, and reported in conformity with the applicable Accounting Standards, including those relevant to income recognition, asset capitalization, employee benefits, and segment reporting where applicable.

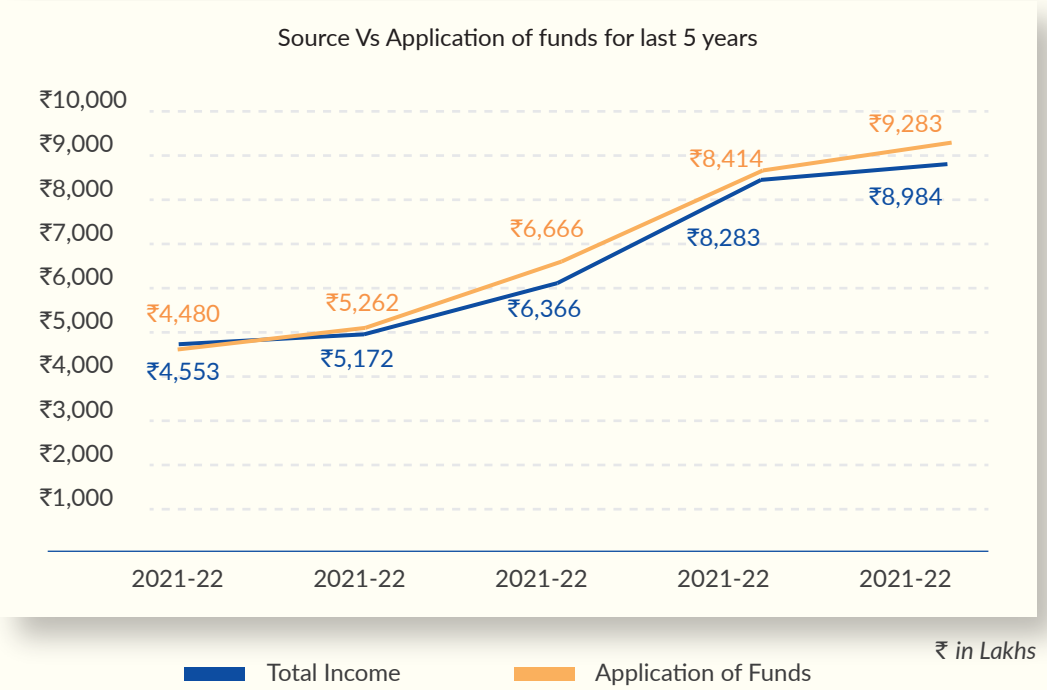
SVYM's accounting decisions are guided by the principles of ***"Allowable, Allocable & Reasonability".*** Our internal financial guidelines are designed to be both simple and rational, which allows easy operations and has a robust mechanism to eliminate errors. Our financial operations are underpinned by a core value system rooted in ***transparency and accountability.*** These values manifest in our periodic reporting, disclosures, and overall financial discipline, reinforcing trust among donors, regulators, and other stakeholders.
The management acknowledges full responsibility for the accuracy, completeness, and reliability of the financial statements and related disclosures.

This report is intended to supplement and enhance the financial section of SVYM's annual reports by providing additional financial analysis and insights.

Financial Growth and Fund Utilization Overview

As of 31st March 2026, SVYM demonstrated a stable and resilient financial position, supported by prudent fiscal management and strategic resource deployment. The organization has shown consistent year-on-year growth in both income and fund utilization, reflecting its expanding impact and operational scale.

Key Financial Highlights:



This chart clearly illustrates the parallel growth in income and utilization, highlighting SVYM's consistent financial performance and strategic deployment of resources in the last five years.

Total Income increased from ₹4,553 lakhs in FY 2021–22 to ₹8,984 lakhs in FY 2025–26, representing a cumulative growth of 97% over the five-year period.

Application of Funds rose from ₹4,480 lakhs to ₹9,283 lakhs during the same period, a 107% increase, closely aligned with income growth.

The steady rise in fund application reflects SVYM's strategic investments in programmatic expansion, infrastructure development, and capacity building.

The higher fund application compared to income in FY 2025–26 (₹9,283 lakhs vs. ₹8,984 lakhs) indicates a proactive approach to utilizing income for community development initiatives and the infrastructure development in the institutional based activities. Year-on-year increases in fund utilization suggest enhanced outreach, deeper community engagement, and scaling of health, education, Socio-economic empowerment and development programs.

The organization has maintained a balanced approach, ensuring that increased income translates directly into impactful service delivery and sustainable growth.

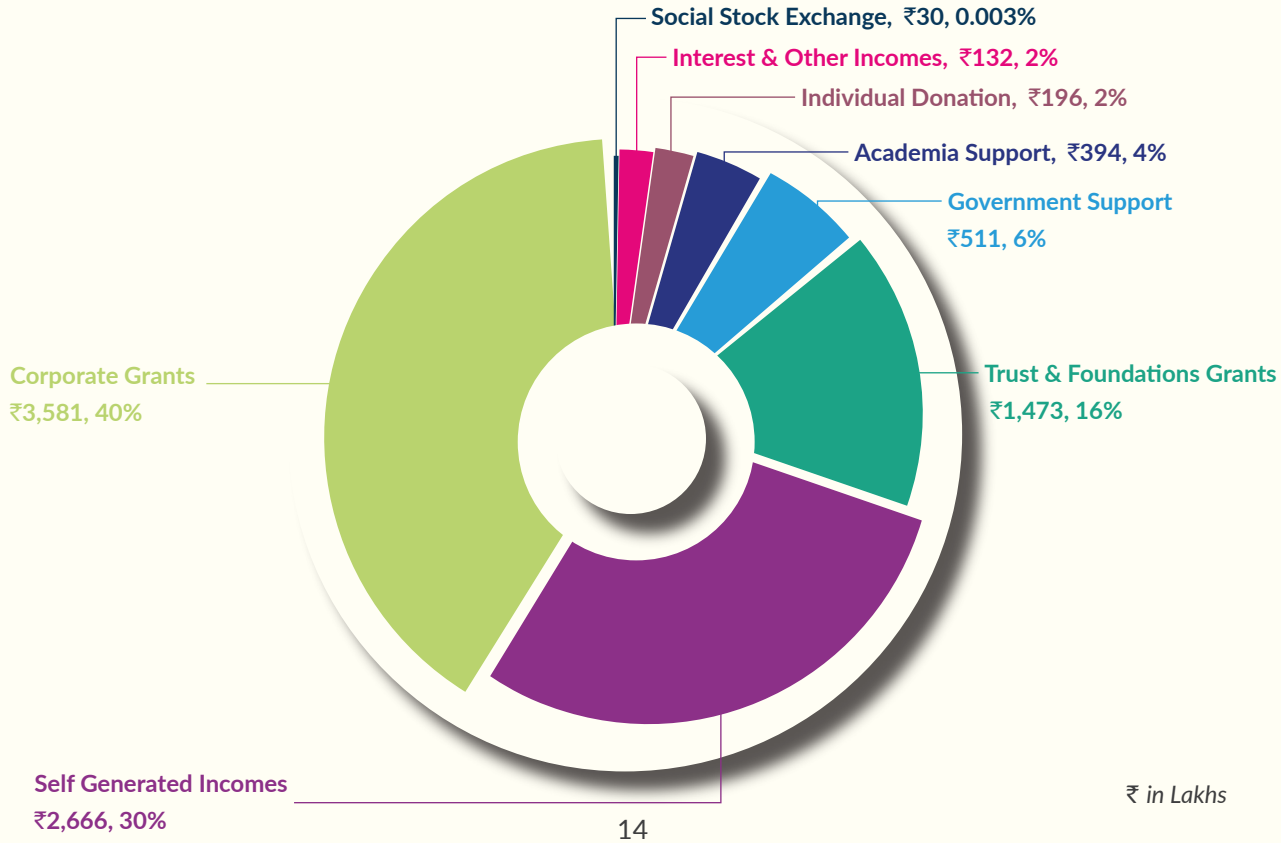
This sustained financial trajectory underscores SVYM's commitment to transparency, efficiency, and mission-driven resource allocation.

Financial Highlights

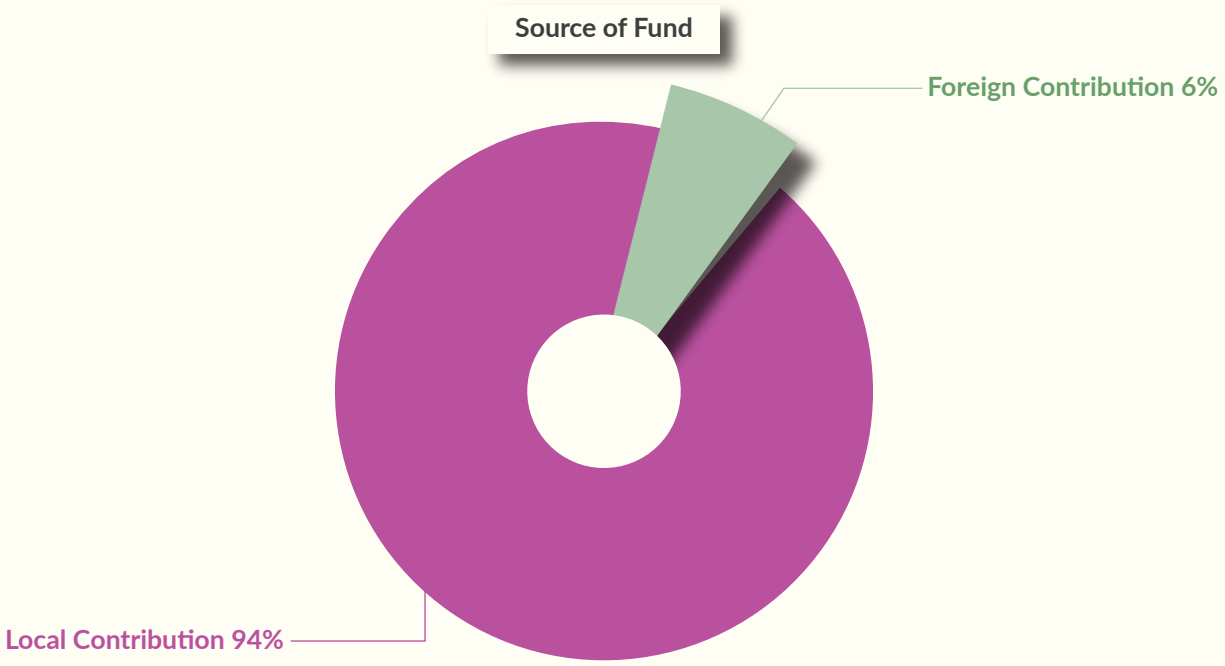
Analysis of source of Income for the year 2025-26

Composition of Income

Income	₹ in lakhs.		% Change
	2025-26	2024-25	
Individual	₹196	₹202	-3%
Corporate	₹3,581	₹3,491	3%
Government	₹511	₹328	56%
Trust & Foundation	₹1,473	₹1,189	24%
Social Stock Exchange	₹30	₹28	11%
UN Agencies	-	₹26	-100%
Academia	₹394	₹419	-6%
Self-Generated Income	₹2,666	₹2,516	6%
Interest & other income	₹132	₹112	18%
Grand Total	**₹8,984**	**₹8,311**	



During the FY 2025-26 Foreign contribution increased to ₹551 lakhs from ₹376 lakhs of FY 2024-25. Despite the increase in contribution for the year, the foreign contribution continued to represent 6% of the total funding, consistent with the previous year. This demonstrates the gradual increase in other than foreign contributions.



Grants for the year 2025-26 reflects that

- During the year the organisation has not conducted any fundraising events. Hence the individual grant has been reduced slightly to ₹196 lakhs (-3%) compared to the previous year (FY 2024-25) i.e. ₹202 lakhs

- SVYM has received financial support for Inclusion and Empowerment program with the support of CSR grant launched integrated village development program in strategically prioritized regions and in the aspirational block - Hanur taluk of Chamarajanagar district

- SVYM has received financial support from Ministry of Science & Technology – Dept of Biotechnology for academic and research activity. The restoration of these programs during the financial year resulted in a 56% increase in government grants compared to FY 2024–25

- Following its registration as a Social Enterprise under the Social Stock Exchange (SSE) in FY 2023–24, SVYM successfully mobilized funds through the issuance of Zero Coupon Zero Principal (ZCZP) bonds. These funds are earmarked to support the comprehensive education of 75 tribal students over a five-year period. Utilization under this initiative for Year 2 has been duly accounted for in the current year's financials

- SVYM has received financial support as a Sub-Recipient (SR) under the Global Fund grant framework, enabling it to disburse grants to Sub-Sub Recipients (SSRs) engaged in HIV care and support activities across Karnataka. This activity has been started mid of the previous year and expanded into full-fledged implementation throughout the year resulted in the enhancement of 24% in the Trust & Foundation

- During the year there is no grant received from UN agencies as the agreed activities have been completed during the previous year within the timeline and there is no new agreement for the current year resulted for the change

- Public Sector Undertakings (PSUs) continued funding support for the infrastructure development of the Sainik School, specifically for the construction of an academic block and boys' hostel. This initiative significantly enhances access to quality education and fosters a conducive learning environment

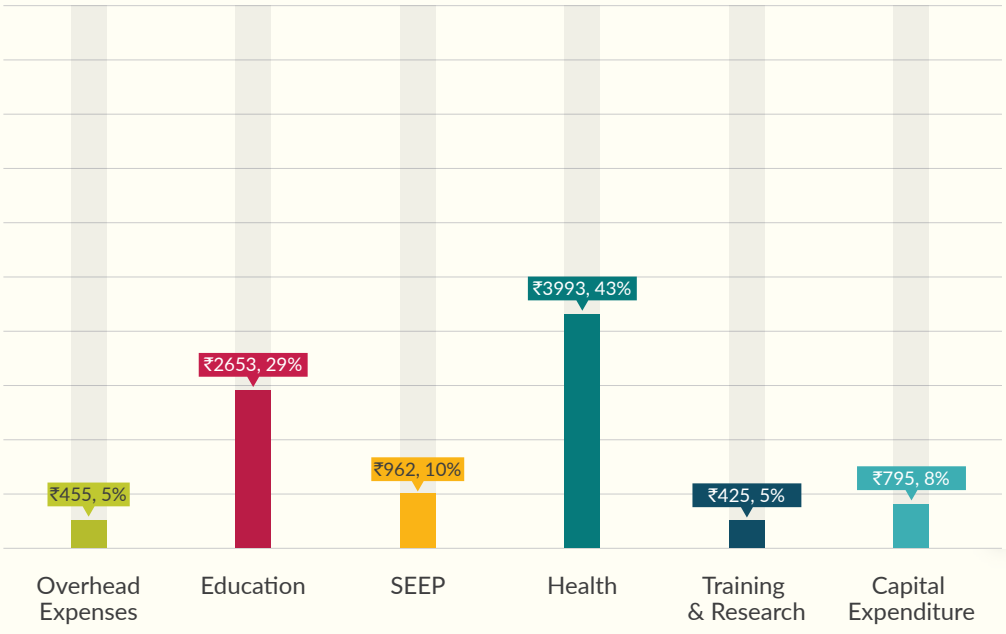
- SVYM received grants from foriegn academic institution to undertake research on early interventions aimed at promoting long-term health trajectories in India

- Enhanced utilization of institutional facilities and services has led to a notable increase in self-generated income during FY 2025–26, thereby contributing to the organization's financial sustainability

- Working capital management, cash flow management and timely receipt of grants resulted in increase in the interest income by 18%

Thematic distribution of total expenditure

Income	₹ in lakhs		% Change
	2025-26	2024-25	
Overhead Expen ses	₹455	₹321	42%
Education	₹2,653	₹2,345	13%
SEEP	₹962	₹845	14%
Health	₹3,993	₹3,652	9%
Training & Research	₹425	₹361	17%
Capital Expenditure	₹795	₹890	-11%
Grand Total	**₹9,283**	**₹8,414**	



₹ in lakhs

Overhead Expenses

Overhead expenses comprise costs related to human resources, finance, information technology, monitoring and evaluation, reporting and documentation, relationship management, provisions for gratuity and leave encashment in accordance with AS 15 – Employee Benefits, and governance-related expenditures. During the year SVYM implemented the Code on Social Security, 2020 which includes gratuity for both permanent and fixed term contractual employees start from one year of service. Because of this implementation the overhead expenditure has been majorly increased by ₹134 lakhs. Despite an increase of ₹134 lakhs over the previous year, overhead expenses remained well controlled at 5% of total expenditure. This was possible through the utilisation of major part of towards the programmatic expenditure.

Education Sector

The continuation of the School Education Program (SEP) across Mysuru, Kolar, Chikkaballapur, Dharwad, and Kalaburgi districts, the addition of Class 9 in the Sainik School, expansion of the Equitable Education for Rural Communities (EERC) initiative in another district, and expansion of the Nurseries of Talent program collectively contributed to a 13% increase in education-related expenditure compared to the previous fiscal year.

Socio-Economic Empowerment Program (SEEP)

The continuation of the Integrated Village Development Program (IVDP) in Chamarajanagar district, along with expansion of the scale-up of economic empowerment initiatives across Mysuru and Raichur and Yadgir districts of Karnataka including increase in the number of trainings targeting tribal communities, women, and youth significantly expanded the program's scope. Additionally, the introduction of the environment and sustainability program and the promotion of group entrepreneurship through millet-based canteens and processing units led to a substantial 14% rise in SEEP-related expenditure over the previous year.

Health Sector

Restoration of Academic & Research activities, implementation of Amritha Drishti urban eye health project and full-fledged implementation of major community based activities under health programs resulted in 9% increase in health sector spending.

Training and Research (T&R)

Restructuring of 'Viveka Teacher Training & Research Centre' under T&R sector, Implementation of Gennext training under academic & research program along with ongoing capacity-building efforts for functionaries involved in the Targeted Intervention and Link Worker schemes under the HIV control program, executed through the Kshamta Kendra initiative in Karnataka has resulted in increase of 17% in Training and Research expenditure.

Capital Expenditure

Capital expenditure decreased by 11% compared to the previous year, primarily due to the completion of major construction activities under the education sector during the previous year and there are no major constructions happened during the year.

The summary of sources for capital expenditure for the year

Particulars	₹in lakhs	₹in lakhs
Total additions during the year		₹795
Additions out of:		
Earmarked fund	₹685	
Endowment fund interest	₹12	
Asset replacement fund	₹31	
General fund	₹67	₹795

The health sector continued to be the largest area of programmatic focus, accounting for 43% of SVYM's total expenditure for the year.

Balance Sheet

Restricted Endowment Funds

Addition of ₹31.42 lakh for education and training and research activities resulted in an increase in restricted endowment fund compared to previous year. A total of 88 donors have contributed towards the Endowment Fund as on 31st March 2026, reflecting an increase of 1 donor compared to the previous year, which stood at 87 donors.

The summary of the endowment fund for the year:

Particulars	₹in lakhs
Opening balance as on April 01, 2025	₹439.62
Addition during the year	₹31.42
Closing balance as on March 31, 2026	₹471.04

Staff Benefit Funds

The staff benefit fund, which includes gratuity and leave encashment, is calculated & disclosed by SVYM in accordance with AS 15 – Employee Benefits. This year, SVYM has contributed an amount of ₹217 lakhs towards gratuity fund based on the actuarial valuation by considering new labour code 2020. The total gratuity fund arrived to ₹389 lakhs as on 31st March 2026.
During the year 'fair value of the planned asset (invested in LIC Trust for gratuity fund investment) have been adjusted with the present value of defined benefit obligation resulted in reduction of total liability as at the end of the year to ₹170 lakhs.

Summary of Staff benefit fund for the year:

Particulars	Opening balance (₹in lakhs)	Contribution During the year (₹in lakhs)	Benefits paid (₹in lakhs)	Investment in LIC trust (₹in lakhs)	Closing balance (₹in lakhs)
Gratuity fund	₹256	₹147	₹14	₹219	₹170
Leave encashment fund	₹33	₹6	₹1	₹0	₹38

Earmarked Funds

Advance received for specific projects decreased by 60% compared to the previous year due to the utilisation of HIV program grant, health research grant & funds from Social Stock Exchange during the year.

Asset Funds

Asset fund reflects the net book value of the fixed assets purchased other than from loan. In case of asset purchased out of loan funds, assets are capitalized fully and transferred to the asset fund only to the extent of loan repayment. Disposal of assets is adjusted in the asset fund. It is increased by 14% due to CWIP of construction of boys' hostel for Sainik school, addition of medical equipment for the hospital, purchase of laptops and other equipment and CWIP of educational software.

Designated Endowment Funds

Increase in staff contribution resulted in increase of Designated Endowment Fund by 23% compared to previous year.

Designated Earmarked Funds

Utilisation of tribal education fund, tribal mobile health unit fund and community development fund during the year resulted in decrease of 57% of designated earmarked fund compared to previous year.

Asset Replacement Fund

Utilisation of asset replacement fund for the major renovation expenditure to the immovable assets to enhance the durability of the asset resulted in decrease by 9% compared to the previous year.

General Operating Fund

This fund is designated by Governing Body to meet the working capital requirement of the organization. Major part of the inventory & receivables is managed by using general operating fund. During the year ₹15 lakhs has been transferred to General Operating Fund results in increased by 4% compared to previous year.

Revolving Fund

Revolving fund is set aside towards staff loan, SEEP sector and Education seed money. Corresponding amounts disbursed to students & staffs are reflecting under loans & advances. During the year ₹15 lakh has been designated to the Revolving fund by the GB for Economically backward tribal poor women & children and the innovative farmers resulted in increase of 70% in the revolving fund.

Staff Support Fund

Staff support fund is set aside for the welfare of the employees. During the year no change in the fund.

General Fund

There is an increase in the General Fund by 8% which is ₹26.58 lakhs as on 31st March 2026. This increase is primarily due to the generation of self-generated income during the year.

Fixed Asset & Capital Work in Progress

Capital expenditure during the year is ₹795.40 lakhs. Out of which ₹684.49 lakhs (86%) are sourced from Earmarked Fund, ₹12.27 lakhs from endowment fund interest, ₹31.16 lakhs from asset replacement fund and ₹67.46 lakhs (8%) out of own general funds. Depreciation of ₹334.05 lakhs charged during the year.

Investments

All investments are made as per sec 11 of Income Tax Act, 1961. There is a decrease of 5% in the total investments as compared to FY 2024-25 due to re grouping of LIC gratuity fund investment under the gratuity fund liability and decrease in the unspent balance of Earmarked Fund.

Deposits

Deposit increased by ₹0.40 lakhs compared to the previous year due to receipt of other deposits during the year

Current Assets

Total current assets decreased by 27% compared to the previous year.

- Earmarked fund receivable decreased by ₹282 lakhs compared to previous year.
- Other receivables decreased by 1% compared to the previous year.
- During the year there is no additional Capital advances. Vendor advance reduced to ₹13.91 lakhs from ₹87.65 lakhs of previous year, staff advances reduced to ₹0.07 lakhs from ₹0.19 lakhs of previous year. Sub grantee advances and other advances increased by to ₹0.69 lakhs and ₹0.95 lakhs respectively.
- Inventory is increased to ₹42.55 lakhs which was ₹37.23 lakhs in the previous year.
- Cash and bank balance decreased to ₹780.39 lakhs as on 31st March, 2026 from ₹797.73 lakhs as on 31st March, 2025.
- The overall current assets reduced by 27% during FY 2025–26 compared to FY 2024–25, reflecting effective monitoring and management of receivables, staff advances, and vendor advances.

Long term liability

The decrease in long-term liabilities was primarily due to scheduled loan repayments and the pre-closure of two term loans during the year.

Current Liability

Total sundry creditors represented approximately 22 days of total expenditure, including capital expenditure.

Short Term & Long Term Borrowing Summary

Particulars	As at 31st March 2026	As at 31st March 2025
Short term borrowings - Overdraft from banks	₹168	₹222
Current maturity of long term debt	₹25	₹51
Term loan from banks for the acquisition of fixed assets	₹15	₹42
Total	₹208	₹315

₹ in lakhs

Risk Management & Internal Controls

SVYM continued to strengthen its internal financial controls, compliance systems, and monitoring mechanisms to ensure efficient utilization of resources, donor compliance, and operational accountability

MSSV & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Governing Body,
Swami Vivekananda Youth Movement,
CA2 KIADB, Industrial Housing Area,
Hebbal, Mysore – 572016

Report on audit of financial statements

Opinion

We have audited the Financial Statements of **Swami Vivekananda Youth Movement** ('the organization"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Income & Expenditure, the Statement of Receipts and Payments 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, of the state of affairs of the organization as at March 31, 2026, its excess of expenditure over income and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India ("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 organization in accordance with the 'Code of Ethics' together with the ethical requirements that are relevant to our audit of the Financial Statements, 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 our audit opinion on the financial statements.

M.S.S.V & Co. Chartered Accountants BANGALORE-20

Address : No. 63/2, 2nd Floor, Railway Parallel Road, Kumara Park West, Bangalore - 560020.
Telephone : 080 23565065, 080 23565068, 080 23565073 Fax: 080 23565076

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

Management of the organization is responsible for the preparation of the Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the organization in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records and design, implementation and maintenance of internal controls, relevant to the preparation 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the organization's financial reporting process.

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 controls.

M.S.S.V & Co. Chartered Accountants BANGALORE-20

- Obtain an understanding of internal controls 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 organization's internal controls.

- 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 organization'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 organization to cease to continue as a going concern.

We communicate with management of the organization, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide management 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
ICAI Firm Registration Number: 001987S

Shiv Shankar T R
Partner
Membership No.: 220517
UDIN : 26220517KUUIFI4338
Date : May 26, 2026
Place : Mysuru

MSSV & Co. Chartered Accountants BANGALORE-20

Swami Vivekananda Youth Movement

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Balance Sheet as at March 31, 2026

(Amount in Rs.)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	As at March 31, 2026	As at March 31, 2025
SOURCE OF FUNDS								
Restricted funds								
Endowment fund	5	14,28,485	3,18,03,085	49,284	92,42,792	45,80,273	**4,71,03,918**	**4,39,62,473**
Staff benefit fund	6	2,07,48,662	-	-	-	-	**2,07,48,662**	**2,88,44,521**
Earmarked fund								
Social Stock Exchange	7A	-	91,98,885	-	-	-	**91,98,885**	**1,22,46,750**
Others	7B	-	31,41,114	53,52,782	1,04,01,445	18,97,456	**2,07,92,798**	**6,18,70,421**
Asset fund	8	54,05,614	27,76,27,420	36,82,166	10,18,02,198	2,38,47,514	**41,23,64,913**	**36,10,20,037**
		2,75,82,761	**32,17,70,504**	**90,84,232**	**12,14,46,435**	**3,03,25,243**	**51,02,09,176**	**50,79,44,201**
Designated funds								
Endowment fund	9	41,25,185	-	-	-	-	**41,25,185**	**33,40,383**
Earmarked fund	10	-	10,22,423	22,74,750	7,74,545	-	**40,71,718**	**95,71,217**
Asset replacement fund	11	-	4,81,587	2,23,851	1,61,53,706	27,10,975	**1,95,70,119**	**2,14,27,551**
General operating fund	12	44,91,985	2,22,67,797	3,90,117	1,28,31,824	18,277	**4,00,00,000**	**3,85,00,000**
Revolving fund	13	10,00,000	11,41,338	15,00,000	-	-	**36,41,338**	**21,41,338**
Staff support fund	14	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	**22,00,000**	**22,00,000**
		1,01,17,170	**2,54,13,145**	**48,88,718**	**3,02,60,075**	**29,29,252**	**7,36,08,360**	**7,71,80,489**
Unrestricted Funds								
General fund	15	78,80,030	72,51,868	46,59,846	1,54,36,990	27,28,153	**3,79,56,886**	**3,52,98,626**
TOTAL FUNDS		**4,55,79,960**	**35,44,35,518**	**1,86,32,796**	**16,71,43,501**	**3,59,82,648**	**62,17,74,422**	**62,04,23,316**
APPLICATION OF FUNDS								
Property, plant & equipment and Intangible asset								
Property, plant & equipment	16A	71,69,989	20,61,80,829	36,82,166	9,73,78,199	2,38,47,512	**33,82,58,696**	**34,47,62,788**
Intangible assets	16B	9,250	1	-	44,23,998	2	**44,33,251**	**93,461**
Capital work in progress	16C	1,80,540	7,34,46,472	-	-	-	**7,36,27,012**	**2,54,93,450**
Investment								
Long term investment	17	1,98,34,558	3,45,43,433	32,18,505	3,20,27,603	76,97,417	**9,73,21,515**	**13,96,63,820**
Current investment		1,67,43,069	2,40,73,979.35	1,49,88,112	2,57,06,117	43,28,870	**8,58,40,148**	**5,21,68,860**
Deposits	18	6,56,719	-	9,600	4,78,151	28,310	**11,72,780**	**11,33,260**
Current assets	19	1,40,42,368	5,87,97,217	1,60,04,279	2,55,57,652	7,07,662	**11,51,09,180**	**15,87,59,940**
TOTAL ASSETS - A		**5,86,36,493**	**39,70,41,932**	**3,79,02,663**	**18,55,71,720**	**3,66,09,773**	**71,57,62,582**	**72,20,75,579**
LIABILITIES								
Non current liabilities								
Long term borrowings	20	15,03,678	-	-	-	-	**15,03,678**	**42,07,579**
Other long term liabilities	21	41,94,178	25,78,537	-	5,602	15,000	**67,93,317**	**63,91,197**
Current liabilities								
Short term borrowings	22	21,51,980	19,99,881	50,00,000	1,00,00,000	1,25,000	**1,92,76,861**	**2,73,30,223**
Other current liabilities	23	52,06,697	3,80,27,997	1,42,69,867	84,22,617	4,87,126	**6,64,14,303**	**6,37,23,265**
TOTAL LIABILITIES - B		**1,30,56,533**	**4,26,06,415**	**1,92,69,867**	**1,84,28,219**	**6,27,126**	**9,39,88,160**	**10,16,52,264**
NET ASSETS (A - B)		**4,55,79,960**	**35,44,35,518**	**1,86,32,796**	**16,71,43,501**	**3,59,82,648**	**62,17,74,422**	**62,04,23,316**

Significant accounting policies, notes referred to above form an integral part of balance sheet.

As per our report of even date

For MSSV & Co,
Chartered Accountants
ICAI Firm Registration Number : 001987S

Shiv Shankar T R
Partner
Membership No. : 220517

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

Mr. Shreeharsha M S
Senior Finance Manager

Mr. Manjunath Mogri
Deputy Director - Finance

Ms. Savitha S
Chief Executive Officer

Dr. Sridevi Seetharam
Treasurer

Dr. Prashanth C R
Secretary

Dr. Sudheer B Bangalore
President

Place: Mysuru
Date: May 26, 2026

Swami Vivekananda Youth Movement

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Statement of Income and Expenditure for the year ended March 31, 2026

(Amount in Rs)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2026	For the year ended March 31, 2025
INCOME								
Unrestricted								
Contribution	24	44,77,506	43,79,315	40,28,598	1,08,88,964	49,600	**2,38,23,983**	**2,52,43,006**
Income from activities - community contribution	25	8,30,116	5,19,89,539	44,47,766	7,81,93,692	1,22,59,370	**14,77,20,484**	**14,07,44,364**
Income from activities - support services		5,41,746	5,35,74,818	40,89,609	3,78,97,742	2,27,56,081	**11,88,59,997**	**11,08,68,957**
Interest income		46,43,421	8,82,757	3,70,960	27,67,888	2,13,885	**88,78,911**	**77,59,536**
Amount no longer payable		3,26,000	4,28,300	1,56,079	2,27,780	9,104	**11,47,262**	**6,01,699**
Interest on IT refund		28,264	-	-	-	-	**28,264**	**44,698**
Profit on sale of asset		4,71,695	-	-	7,201	-	**4,78,896**	-
Other income		-	-	-	-	-	**-**	**15,898**
Designated								
Interest income on endowments	9	2,05,363	-	-	-	-	**2,05,363**	**1,74,428**
Restricted								
Earmarked funds							**-**	
- Social stock exchange	26	-	30,47,865				**30,47,865**	**27,53,250**
- Other than social stock		-	15,94,13,946	9,73,99,631	25,38,91,848	1,26,19,470	**52,33,24,895**	**45,74,82,901**
Interest income on endowments	5	78,566	17,07,082	2,711	5,08,335	1,75,842	**24,72,536**	**26,36,599**
TOTAL		**1,16,02,678**	**27,54,23,622**	**11,04,95,354**	**38,43,83,449**	**4,80,83,353**	**82,99,88,456**	**74,83,25,336**
EXPENDITURE								
Development support	27	4,36,85,802	-	-	-	-	**4,36,85,802**	**3,06,11,274**
Institution based services	28	-	8,91,56,359	-	9,90,62,487	2,77,45,569	**21,59,64,415**	**20,49,59,371**
Community based services	29	-	11,70,88,684	9,04,42,165	25,38,23,056	-	**46,13,53,905**	**39,60,81,552**
Support services	30	-	4,53,48,756	43,68,989	3,12,16,398	1,29,43,109	**9,38,77,252**	**9,30,19,665**
Amount no longer receivable	31	26,150	6,873	-	4,69,564	3,000	**5,05,587**	**2,16,864**
Depreciation & amortization	32	17,64,827	1,37,48,012	14,01,046	1,47,72,719	17,18,389	**3,34,04,993**	**2,74,02,683**
TOTAL		**4,54,76,779**	**26,53,48,684**	**9,62,12,200**	**39,93,44,224**	**4,24,10,067**	**84,87,91,953**	**75,22,91,408**
NET MOVEMENT IN FUNDS	33	**(3,38,74,101)**	**1,00,74,939**	**1,42,83,154**	**(1,49,60,775)**	**56,73,286**	**(1,88,03,497)**	**(39,66,072)**

Significant accounting policies, notes referred to above form an integral part of statement of income and expenditure.

As per our report of even date

For MSSV & Co,
Chartered Accountants
ICAI Firm Registration Number : 001987S

Shiv Shankar T R
Partner
Membership No. : 220517

Place: Mysuru
Date: May 26, 2026

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

Mr. Shreeharsha M S
Senior Finance Manager

Mr. Manjunath Mogri
Deputy Director - Finance

Ms. Savitha S
Chief Executive Officer

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Dr. Prashanth C R
Secretary

Dr. Sudheer B Bangalore
President

Swami Vivekananda Youth Movement

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Statement of Receipts and Payments for the year ended March 31, 2026

(Amount in Rs.)

	Note	Development Support	Educational Activity	SEEP	Health	Training & Research	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening balance	**19D.**							
Cash on hand							**4,63,504**	**4,02,388**
Balance with banks							**7,83,43,172**	**6,38,11,213**
Balance at UPI clearing house							**14,868**	**-**
Cheques, drafts on hand							**9,52,000**	**3,67,320**
							7,97,73,544	**6,45,80,921**
Add: receipts								
Donations & grants	**34**	55,82,525	24,24,63,940	10,38,84,935	24,57,34,035	1,58,74,527	**61,35,39,964**	**60,92,12,884**
Receipts from activities	**35**	12,79,092	10,44,97,014	84,96,381	11,79,21,319	3,52,23,938	**26,74,17,744**	**25,09,81,442**
Other receipts	**36**	4,74,015	3,25,617	50,000	-	-	**8,49,632**	**15,68,887**
Interest on fixed deposit & others		35,39,730	25,41,209	3,39,024	35,47,015	2,97,188	**1,02,64,166**	**99,67,895**
Term loan availed during the year	**40**	-	-	-	-	-	**-**	**20,27,000**
TOTAL		**1,08,75,362**	**34,98,27,781**	**11,27,70,340**	**36,72,02,370**	**5,13,95,653**	**89,20,71,506**	**87,37,58,108**
Less: payments								
Capital expenditure	**37**	(16,59,018)	6,18,14,954	7,93,639	1,64,38,418	1,71,278	**7,75,59,271**	**7,73,72,455**
Loans & advances and deposits	**38**	-	25,000	2,92,828	1,88,022	-	**5,05,850**	**3,09,378**
Expenses for the year and other utilities	**39**	5,21,98,098	24,57,44,301	9,04,29,756	38,51,21,647	4,05,71,851	**81,40,65,653**	**70,58,63,188**
Repayment of term loan during the year	**40**	4,11,151	42,63,625	-	7,00,839	-	**53,75,615**	**44,17,522**
Movement in working capital loan (net)		(17,01,493)	80,88,711	(50,00,000)	41,19,430	(1,25,000)	**53,81,647**	**(14,85,454)**
		4,92,48,737	**31,99,36,591**	**8,65,16,223**	**40,65,68,356**	**4,06,18,129**	**90,28,88,036**	**78,64,77,089**
Investments in / (redemption) of fixed deposits - (net)		(33,89,696)	21,04,823	1,04,81,598	(2,35,93,132)	53,13,459	**(90,82,948)**	**7,20,88,397**
Closing balance							**7,80,39,961**	**7,97,73,544**
Represented by	**19D.**							
Cash on hand							**1,79,995**	**4,63,504**
Balance with banks							**7,78,18,259**	**7,83,43,172**
Balance at UPI clearing house							**41,707**	**14,868**
Cheques, drafts on hand							**-**	**9,52,000**
TOTAL							**7,80,39,961**	**7,97,73,544**

Significant accounting policies, notes referred to above form an integral part of statement of receipts and payments.

As per our report of even date

For MSSV & Co,
Chartered Accountants
ICAI Firm Registration Number : 001987S

Shiv Shankar T R
Partner
Membership No. : 220517

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

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Dr. Sudheer B Bangalore
President

Place: Mysuru
Date: May 26, 2026

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

1 ORGANISATION OVERVIEW

Swami Vivekandana Youth Movement ("the Organisation") (registration no. 122/84-85) is registered on December 01, 1984 under the Karnataka Societies Act 1960. The Organisation is a non-religious, non-political development organization primarily engaged in building Human & Social capital to build a resurgent India through developmental initiatives under Health, Education, Socio-Economic Empowerment, Training, and Research sectors.

The Organisation is registered and domiciled in India and has its registered office at CA-2, KIADB Industrial Area, Ring Road, Hebbal, Mysuru - 570016, Karnataka, India.

The Financial statements were approved for issue in accordance with a resolution passed by the Govering body of the Organistin on May 26, 2026

2 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION AND PRESENTATION

2.1 Statement of compliance

The Organization follows Fund based accounting system and presents its financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (IndianGAAP).

2.2 Basis of preparation

Historical cost convention

The financial statements have been prepared on accrual basis and under the historical cost convention. The Organisation has prepared the financial statements on the basis that it will continue to operate as a going concern.

Rounding of amounts

All the amounts disclosed in the financial statements and notes are presented in Indian rupees

Current and non-current classification

All assets and liabilities have been classified as current or non-current as per the Organisations's normal operating cycle (twelve months) and other criteria set out as per the guidance note by ICAI on Accounting for Not for Profit Organisation (NPOs).

3 SIGNIFICANT MANAGEMENT JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND ESTIMATION UNCERTAINTY

3.1 Change in accounting policies

The accounting policies adopted and methods of computation followed are consistent with those of the previous financial year.

3.2 Use of estimates

The preparation of financial statements is in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

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M S S V & Co. Chartered Accountants BANGALORE-20

4 SIGNIFICANT ACCOUNTING POLICIES

4.1 PROGRAM HEADS

The financial statements are maintained and presented in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and the generally accepted accounting principles (GAAP) in India. For the purpose of program-specific fund management, the accounts are classified under five key functional heads: Development Support (DST), Educational Activities, Socio-Economic Empowerment Program (SEEP), Health, and Training & Research.

4.1.1 DST - Development Support Team

The primary objective is to initiate, support, guide, and synergize organizational efforts to achieve the Trust's strategic goals and objectives. The key result areas encompass program and project management, fund mobilization and resource development, effective fund utilization and financial management, maintenance of financial records in compliance with applicable Accounting Standards and Indian GAAP, donor and public relations management, and adherence to statutory and regulatory compliance requirements under relevant laws governing charitable trusts.

4.1.2 Education

The Strategic goal of Education sector is to promote holistic and equitable education through its institution and community based initiatives and also create Centre of Excellence (CoE) over next 3 years. This is to be accomplished by adopting contextually relevant and inclusive educational technologies, and fostering sustainable collaborations with key stakeholders including local communities, educational institutions, government bodies, and funding partners.

These services are delivered through a network of programs and initiatives aimed at enhancing access, equity, and quality of education. The interventions focus on formal and non-formal education, capacity building of educators, digital learning integration, and continuous learner engagement, thereby ensuring alignment with national educational priorities and the Sustainable Development Goals (SDGs).

a) **Institution based:** These initiatives focus on providing structured, formal education through dedicated institutions:

i. **Viveka Tribal Centre for Learning , Hosahalli -** serves as a springboard for tribal aspirations by providing equitable and holistic education to tribal children. With residential facilities, the centre fosters education by identifying and nurturing individual talents. It also showcases functional models of schools in rural and tribal areas, aligned with the guiding principles of the National Education Policy (NEP) 2020.

ii. **Viveka School of Excellence, Saragur -** a rural Central Board of Secondary Education school recognized by the Sainik School Society under the Ministry of Defence, offers holistic education by integrating arts, sports, life skills, technology, interdisciplinary learning, and the Indian knowledge system. The school also serves as a community hub, actively engaging local residents through its library, laboratories, sports facilities, and other resources.

iii. **Viveka Pre-University College (VPUC) & Viveka Scholar Program (VSP), Saragur -** is focusing on supporting socio – economically challenged, academically meritorious students to excel and pursue meaningful professional education. Catering its services to children across Karnataka, expanding reach and achieve desired academic results. Access to scholarship for aspiring children and engage in nation building through volunteering, alumni engagement & mentoring.

b) **Community based:** These initiatives are decentralized and focus on community involvement for equitable and inclusive educational development:

i. **School Education Program (SEP), Equitable Education for Rural Communities (EERC) & Nurseries of Talent programs** are building a conducive learning environment in the schools and the society at large by augmenting learning resources, promoting career awareness especially STEM, providing financial assistance, teachers' capacity building and enhancing community participation in government schools of Karnataka. It is also focusing on enabling the system to achieve NEP 2020 targets by 2028 in government schools.

4.1.3 SEEP – Social Economic Empowerment Program

Build the human and social capital of rural and indigenous tribal communities with special focus on women and youth through creation of livelihood opportunities leading to sustainable and contextually relevant socio-economic consequences in selected districts of India by 2028. Key focus areas encompass promoting Self help groups, skill development to enhance employability and employment, agriculture, infrastructure development in remote and difficult geographic areas.

M S S V & Co. Chartered Accountants BANGALORE-20

4.1.4 Health: Goal is to emerge as a leader in academics (education & research) and training related to health program implementation for Global South by 2034 focusing on:

- **i.** Establishing an academy/school of transformational health practice and research that serves as a hub for disseminating knowledge on effective Implementation of health programs.
- **ii.** Demonstrate impact maximization in all the nine SDG 3 targets through innovative initiatives in current geographies and scale interventions in newer geographies
- **iii** Demonstrate enhanced effectiveness and efficiency in healthcare programs using information and other technological tools.
- **a) Institution Based:** Vivekananda Memorial Hospital (100 beds hospital) offering multi-specialty secondary care at Saragur.
- **b) Community Based:** Mobile clinics, health camps, Comprehensive care, Support and treatment (CCST) program for person with disability, network of grass root level workers handling projects in key result areas including primary care, water-sanitation, hygiene, environmental programs, Reproductive and Child Health and palliative care.

4.1.5 Training and Research

The goal is to build human and social capital by strengthening the capacities of individuals and institutions within the development sector. It also seeks to promote India and Indianness as part of a global citizenship narrative. Key areas of focus encompass influencing public policy, developing innovative programmatic models, program evaluation and impact assessments, designing and delivering learning and development programs for individuals in the government, social, and corporate sectors and fostering collaboration among government bodies, NGOs and corporates in the social sector. Training and research services are delivered through two dedicated institutions.

a) Institution based:.

- **i. Vivekananda Institute for Leadership Development (V-LEAD)** - An institution dedicated towards turning SVYM's experience into knowledge by offering leadership development, capacity building & social sector expertise programs.
- **ii. Vivekananda Institute of Indian Studies (VIIS) -** Vivekananda Institute of Indian Studies (VIIS) is SVYM's global initiative to build global citizens and introduce indianess to the world through collaboration with foreign universities.
- **iii. Vivekananda Teacher Training & Research Centre –** Creating a conducive ecosystem for teachers, who are ethical, motivated and capable, of learning from self-reflection, peers and experts. It is focusing on enhancing knowledgeable teachers and creating opportunities to recognize

4.1.6 Support services

Support services are a set of auxiliary services provided at the campuses of the Organization. These services include maintenance of Property, plant and equipment, facility management, transport, central material store, agricultural, office services and canteen.

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M S S V & Co. Chartered Accountants BANGALORE-20

4.2 Fund accounting

The organization follows a structured approach by maintaining distinct funds (fund accounting) for each of its five Program Focus Areas: Development Support, Educational Activity, SEEP, Health, and Training & Research. Within each focus area, available funds are classified into three specific categories - Restricted funds, Designated funds, and Unrestricted funds - in accordance with donor-imposed conditions, internal organizational policies, and relevant legal requirements.

A. Restricted funds

These funds are funds received subject to specific stipulations imposed by donors or mandated by applicable statutory provisions, which limit their use to designated purposes and/or defined time periods. In accordance with the principle of fund accountability, upon satisfaction of the conditions precedent, such as completion of the specified activity or lapse of the restricted period, such funds shall be reclassified. Where applied toward revenue expenditure, the corresponding amount shall be transferred to the Statement of income and expenditure, where applied toward capital expenditure, such amount shall be transferred to the Asset fund in accordance with generally accepted accounting principles and the governing legal and regulatory framework.

i. **Endowment funds** constitute non-expendable funds held in perpetuity, subject to express stipulations that the principal amount shall be preserved inviolate and invested in accordance with prudent investment norms, with only the income or earnings arising therefrom to be applied towards purposes specifically designated by the donor or governing instruments.

The Governing Body of the Organization shall, at the close of each financial year, determine and recommend the notional rate of interest to be attributed to the Endowment fund, having due regard to the average yield on investments and any allocable administrative overheads.

Any portion of the investment income that remains unutilized at the end of the financial year shall, by resolution of the Governing Body, be accreted to the corpus of the Endowment fund, thereby augmenting the principal amount held in perpetuity.

ii. **Earmarked funds**

a. Expendable funds are those funds whose utilization is expressly prescribed and restricted by donor agreements or pursuant to applicable statutory provisions.

b. Amounts raised through **Zero Coupon Zero Principal Instruments ("ZCZP")** shall be classified as earmarked funds, given that such amounts are procured for a specified purpose as delineated by the terms governing the instrument. Revenue recognition shall occur proportionately in each financial year, corresponding to the extent to which the related restrictions have been duly satisfied

iii. **Asset fund**

Asset funds constitute non-expendable funds invested in Property, plant and equipment and intangible assets (net block) exclusively for use in the Organization's activities and are expressly restricted from being applied to any other purpose. Funds utilized for capital expenditures are transferred from their respective sources, whether specified contributions or general contributions, to the Asset fund upon capitalization of the asset. In instances where Property, plant and equipment and Intangible assets are financed through loan funds, an amount equivalent to the principal portion of the loan repaid during the financial year is likewise transferred to the Asset fund.

Furthermore, on an annual basis, an amount corresponding to the depreciation charged on the gross block of Property, plant and equipment and Intangible assets is transferred from the Asset fund to the Statement of income and expenditure, reflecting the systematic allocation of asset cost over its useful life.

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M S S V & Co. Chartered Accountants BANGALORE-20

B. Designated funds

These are the funds designated by the Governing Body for specific purposes and reserved to address future obligations arising from present commitments, notwithstanding their general availability and absence of donor-imposed restrictions.

i. **Endoment funds** are designated by the govening body to build a corpus where the principal amount is invested to earn recurring income, which is utilized for the Organisatin's activities as decided by the Governing body. The Governing Body of the Organization shall, at the close of each financial year, determine and recommend the notional rate of interest to be attributed to the Endowment fund, having due regard to the average yield on investments and any allocable administrative overheads.

ii. **Earmarked funds** are expendable funds as per the purpose specified by the Governing body.

iii. **Asset replacement fund** is an expendable fund used for the major repairs and replacement of the Property, plant and equipment and Intangible 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. At the discretion of the Governing body, the balances in this fund may be utilized for the purpose of acquisition of new capital assets.

iv. **General operating fund** are maintained to ensure continuity of the core administrative and operational activities of the Organisation and to meet unforeseen operational deficits.

v. **Revolving fund** are allocated to act as a self-sustaining pool of funds for recurring project disbursements such as loans and advances. Recoveries and repayments are credited back to this fund to maintain its corpus.

vi. **Staff support fund** are set aside to provide financial assistance, welfare benefits, medical aid, or emergency support to the employees of the Organisatin and their dependants.

C. Unrestricted fund

i. **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.

4.3 Property, plant & equipment and Intangible assets (including Capital work-in-progress)

i. Property, plant & equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Organisatin and the cost of the item can be measured reliably. Cost of the asset includes expenditure that is directly attributable to the acquisition and installation, including interest on borrowing for the property, plant and equipment up to the date the asset is put to use.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These are included in Statement of income and expenditure.

M S S V & Co. Chartered Accountants BANGALORE-20

ii. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Intangible assets, comprising of software are amortized on the basis of Staight line method over a period of 3 years, which is estimated to be the useful life of the asset. Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of income and expenditure and the asset is derecognised.

iii. Capital work-in-progress

Property, plant and equipment and Intangible assets which are not yet ready for their intended use are carried at cost comprising direct cost, related incidental expenses and attributable borrowing costs. 'Depreciation is not provided on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

4.4 Depreciation and amortization method , estimated useful lives and residual values

Depreciation and amortization on Property, plant & equipment and Intangible assets has been charged on Straight Line Method at the following rates:

Class of asset	Dep. Rate (in %)
Building	
All type of building	3.33
Asphalted roads	20
Bore wells	20
Furniture & fixtures	
All type of furniture	14.29
Equipment	
Medical lab equipment	10
General equipment	12.5
Renewal energy devices	20
Computer	
Server and Network	16.67
End-user-systems	33.33
Vehicle	
All types of motor car, bus and jeep	20
All kinds of two wheelers	10

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M S S V & Co. Chartered Accountants BANGALORE-20

4.5 Impairment of Property, plant & equipment and intangible assets

At the end of each reporting period, the Organisation reviews the carrying amounts of its Property, plant & equipment and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Organisation estimates the recoverable amount of the cash generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Organisatin of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. The reversal of an impairment loss is recognised immediately in Statement of income and expenditure

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M.S.S.V & Co. Chartered Accountants BANGALORE-20

4.6 Investement

Investments are made in compliance with the provisions of Section 11 of the Income tax Act, 1961. All funds are collectively pooled for investment purposes, with each participating fund's contributions and withdrawals adjusted in accordance with fund movements. Investments are stated at cost, inclusive of accrued interest, in accordance with applicable accounting standards and statutory requirements.

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

4.7 Inventories

Inventories comprises of medical supplies, civil supplies, electronie items, groceeries, office and other supplies which are valued at cost on First-in-First-out method (FIFO). The cost of inventories comprises cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is estimated selling price in ordinary course of the objectivies of the organisation less the estimated cost necessary to make such activities.

4.8 Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and fixed deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. It also includes balances with payment gateway and cheque on hand.

4.9 Revenue Recognition

i. All income is recognized on an accrual basis when the Organization has established a legally enforceable right to receive the income and the amount can be measured with reasonable certainty, in accordance with applicable accounting standards and financial reporting frameworks.

ii. Interest income arising from the deployment of funds is recognized on an accrual basis using the time proportion method, taking into account the applicable interest rates and the effective yield on the underlying financial instruments.

iii. Revenue arising from training activities is recognized in the period in which the related services are rendered or upon completion of the training program, whichever is earlier, in accordance with the accrual basis of accounting and applicable revenue recognition principles.

iv. **General Contributions** comprise voluntary, unspecified donations received either in cash or in kind. Such contributions are not subject to any donor-imposed restrictions and are recognized as income in the period of receipt, in accordance with the Organization's accounting policies and applicable financial reporting standards.

v. **Earmarked funds** received for the purpose of meeting recurrent expenditure are credited to the respective income accounts to the extent the conditions or restrictions attached to such funds are fulfilled, in accordance with the principles of fund-based accounting and applicable donor agreements.

vi. **Income from activities** comprises revenue earned through user charges, training fees, and consultancy fees for services rendered. Such income is recognized on an accrual basis in the period in which the services are performed, in accordance with applicable accounting standards and revenue recognition principles.

vii. **Net Movement in Funds** represents the surplus or deficit arising from the operations conducted under each Program Focus Area during the reporting period. Such movement is adjusted against the respective opening fund balances, in accordance with fund-based accounting principles and the Organization's internal financial management policies.

M S S V & Co. Chartered Accountants BANGALORE-20

4.10 Employee benefits

Employee benefits include provident fund, employee state insurance scheme and gratuity.

i. Short-term obligations

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive which are expected to occur within twelve months after the end of the period in which the employee renders the related service.

ii. Post-employment obligations

The Organisation operates the following post-employment schemes:

a. Defined contribution plan

The Organisation's contribution to provident fund is considered as defined contribution plan and is charged as an expense based on the amount of contribution required to be made. The Organisation has no further payment obligations once the contributions have been paid.

The Organisation's contribution to employee state insurance scheme is charged as an expense based on the amount of contribution required to be made. The Organisation has no further payment obligations once the contributions have been paid.

b. Defined benefit plan

The liability or assets recognised in the Balance Sheet in respect of defined benefit plan is the present value of the defined benefit obligation at the end of the reporting period less the fair value of the plan assets. The defined benefit obligation is calculated by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in the employee benefit expenses in the Statement of income and expenditure.

Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the Statement of incom and expenditure.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in Statement of income and expenditure as past service cost.

4.11 Foreign currency transactions and balances

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Foreign currency monetary items are reported using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Exchange differences arising on the settlement of monetary items or on reporting monetary items of Organisatin at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expense in the year in which they arise.

4.12 Taxation

The Organization is registered under Section 12A of the Income tax Act, 1961, and accordingly, is exempt from income tax on its income and gains, subject to compliance with the conditions prescribed under the said section and other applicable provisions of the Act.

4.13 Provisions and contingent liabilities

A provision is recognised when the Organisatin has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance sheet date. These are reviewed at each Balance sheet date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Organisatin or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Organisatin does not recognise a contingent liability but discloses its existence in the financial statements.

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4.14 Operating cycle and basis of classification of assets and liabilities

Based on the varied nature of services / activities of the organisation and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Organisation has considered its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

Current versus non-current classification

The Organisation presents assets and liabilities in the Balance sheet based on current/ non-current classification. An asset is treated as current when it is:

Expected to be realised or intended to be sold or consumed in normal operating cycle;

Held primarily for the purpose of trading;

Expected to be realised within twelve months after the reporting period, or

Cash or Cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

It is expected to be settled in normal operating cycle;

It is held primarily for the purpose of trading;

It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

5. ENDOWMENT FUNDS - RESTRICTED **(Amount in Rs.)**

	Note	Opening balance	During the year				Closing balance
			Contribution	Interest	Total	Expended	
Development support							
For 'development activities'		14,28,485	-	78,566	15,07,051	78,566	**14,28,485**
	Sub total - I	**14,28,485**	**-**	**78,566**	**15,07,051**	**78,566**	**14,28,485**
Education							
For 'annadhanam'		12,000	-	660	12,660	660	**12,000**
For 'education program'		2,31,01,941	10,400	12,70,806	2,43,83,147	12,70,806	**2,31,12,341**
For 'other educational activities'		75,20,344	11,58,400	4,35,616	91,14,360	4,35,616	**86,78,744**
	Sub total - II	**3,06,34,285**	**11,68,800**	**17,07,082**	**3,35,10,167**	**17,07,082**	**3,18,03,085**
Social economic empowerment program							
For 'SEEP activities'		49,284	-	2,711	51,995	2,711	**49,284**
	Sub total - III	**49,284**	**-**	**2,711**	**51,995**	**2,711**	**49,284**
Health							
For water, sanitation, hygiene & environment		1,08,000	-	5,940	1,13,940	5,940	**1,08,000**
For 'VMH fund'		5,30,500	-	29,178	5,59,678	29,178	**5,30,500**
For 'prizes & scholarship'		28,298	-	1,556	29,854	1,556	**28,298**
For 'poor patient & palliative care'		85,65,994	10,000	4,71,661	90,47,655	4,71,661	**85,75,994**
	Sub total - IV	**92,32,792**	**10,000**	**5,08,335**	**97,51,127**	**5,08,335**	**92,42,792**
Training & research							
For 'prizes & scholarship'		26,17,627	19,62,646	1,75,842	47,56,115	1,75,842	**45,80,273**
	Sub total - V	**26,17,627**	**19,62,646**	**1,75,842**	**47,56,115**	**1,75,842**	**45,80,273**
	Total (I+II+III+IV+V)	**4,39,62,473**	**31,41,446**	**24,72,536**	**4,95,76,454**	**24,72,536**	**4,71,03,918**

5A Total endowment of **Rs. 4,71,03,918/-** includes 88 number of endowments from individuals (Previous year **Rs. 4,39,62,473/-** includes 87 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.

5B During the year governing body has allocated interest at 5.5% p.a. (previous year at 6% p.a) after considering related expenditure in maintaining the endowment fund.

6. STAFF BENEFIT FUND **(Amount in Rs.)**

	Note	Opening balance	During the year			Closing Balance
			Expenses	Total	Benefits paid	
Gratuity fund	**45**	2,55,71,317	1,46,96,352	4,02,67,669	2,32,96,468	**1,69,71,201**
Leave encashment fund	**46**	32,68,402	6,48,074	39,16,476	1,43,817	**37,72,659**
Staff recreation fund		4,802	-	4,802	-	**4,802**
	Total	**2,88,44,521**	**1,53,44,426**	**4,41,88,947**	**2,34,40,285**	**2,07,48,662**

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

7. EARMARKED FUNDS

I. BASED ON SOURCES

A. SOCIAL STOCK EXCHANGE

(Amount in Rs.)

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
As at March 31, 2026							
(a) Education activity							
Zero Coupon Zero Principal (ZCZP) Bond towards Viveka Tribal Centre for Learning	1,22,46,750	-	-	1,22,46,750	30,47,865	-	91,98,885
Total education - SSE - I	**1,22,46,750**	**-**	**-**	**1,22,46,750**	**30,47,865**	**-**	**91,98,885**
Total - SSE (A)	**1,22,46,750**	**-**	**-**	**1,22,46,750**	**30,47,865**	**-**	**91,98,885**

(Amount in Rs.)

	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
As at March 31, 2025							
(a) Education activity							
Zero Coupon Zero Principal (ZCZP) Bond towards Viveka Tribal Centre for Learning	1,50,00,000	-	-	1,50,00,000	27,53,250	-	1,22,46,750
Total education - SSE - I	**1,50,00,000**	**-**	**-**	**1,50,00,000**	**27,53,250**	**-**	**1,22,46,750**
Total - SSE (A)	**1,50,00,000**	**-**	**-**	**1,50,00,000**	**27,53,250**	**-**	**1,22,46,750**

(b) Zero Coupon Zero Principal Bond

(Amount in Rs.)

Particulars	As at March 31, 2026	As at March 31, 2025
Issued, subscribed & fully paid up ZCZP bond		
1,55,00,000 ZCZP bonds of Re.1 each fully paid up	1,55,00,000	1,55,00,000
	1,55,00,000	**1,55,00,000**

(c) Reconciliation of number of ZCZP outstanding at the beginning and at the end of the reporting period

(Amount in Rs.)

Particulars	As at March 31, 2026		As at March 31, 2025	
	No of ZCZP Bonds	Amount in Rs	No of ZCZP Bonds	Amount in Rs
At the beginning of the year	1,55,00,000	1,55,00,000	1,55,00,000	1,55,00,000
ZCZP Bonds issued during year	-	-	-	-
Deletion during the year	-	-	-	-
Outstanding at the end of the year	**1,55,00,000**	**1,55,00,000**	**1,55,00,000**	**1,55,00,000**

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

(d) List of persons holding more than 5% Zero Coupon Zero Principal bonds in the Organisation

As at March 31, 2026

(Amount in Rs.)

Particulars	Status	As at March 31, 2026		%
		No of ZCZP subscribed	Consideration received in Rs	
Zerodha Broking Limited	Corporate	75,00,000	75,00,000	48%
A.T.E.Chandra Foundation	Trust & Foundation	31,00,000	31,00,000	20%
Govind Vaidiram Iyer	Individual	15,00,000	15,00,000	10%
Vidya R Shah	Individual	12,50,000	12,50,000	8%
Ashish Kacholia	Individual	11,00,000	11,00,000	7%

As at March 31, 2025

(Amount in Rs.)

Particulars	Status	As at March 31, 2025		%
		No of ZCZP subscribed	Consideration received in Rs	
Zerodha Broking Limited	Corporate	75,00,000	75,00,000	48%
A.T.E.Chandra Foundation	Trust & Foundation	31,00,000	31,00,000	20%
Govind Vaidiram Iyer	Individual	15,00,000	15,00,000	10%
Vidya R Shah	Individual	12,50,000	12,50,000	8%
Ashish Kacholia	Individual	11,00,000	11,00,000	7%

(e) refer note 49 to this financial statements.

B. EARMARKED FUND - OTHER THAN SOCIAL STOCK EXCHANGE

(Amount in Rs.)

I. Educational activity	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
Government body	4,71,600	36,49,582	55,17,034	96,38,216	91,53,115	-	**4,85,101**
Trusts & foundations	10,08,866	86,33,114	-	96,41,980	91,41,980	-	**5,00,000**
Corporates	27,26,852	19,66,26,606	20,63,875	20,14,17,333	19,34,98,467	60,62,852	**18,56,014**
Individuals	3,00,000	3,60,000	-	6,60,000	3,60,000	-	**3,00,000**
Total education - I	**45,07,318**	**20,92,69,302**	**75,80,909**	**22,13,57,529**	**21,21,53,563**	**60,62,852**	**31,41,114**

(Amount in Rs.)

II. Social economic empowerment program	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
Government	-	3,15,994	3,99,834	7,15,828	7,15,828	-	**-**
Trusts & foundations	47,320	-	-	47,320	47,320	-	**-**
Corporates	17,97,938	9,84,35,598	23,12,271	10,25,45,807	9,81,93,025	-	43,52,782
Individuals	-	10,00,000	-	10,00,000	-	-	10,00,000
Total SEEP - II	**18,45,258**	**9,97,51,592**	**27,12,105**	**10,43,08,955**	**9,89,56,173**	**-**	**53,52,782**

M.S.S.V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

(Amount in Rs.)

III. Health	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
Government body	-	3,01,44,961	17,08,879	3,18,53,840	3,18,53,840	-	**-**
Trusts & foundations	2,63,17,621	11,27,07,392	2,09,843	13,92,34,856	13,27,93,390	100	**64,41,366**
Academia	2,14,81,964	2,00,36,424	-	4,15,18,388	3,94,16,903	-	**21,01,485**
Corporates	69,97,407	5,51,13,101	-	6,21,10,508	5,95,64,904	8,07,828	**17,37,776**
Individuals	1,17,585	95,000	-	2,12,585	91,767	-	**1,20,818**
Total health - III	**5,49,14,577**	**21,80,96,878**	**19,18,722**	**27,49,30,177**	**26,37,20,804**	**8,07,928**	**1,04,01,445**

(Amount in Rs.)

IV. Training & research	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
Government body	**-**	91,71,650	1,95,758	93,67,408	93,67,408	**-**	**-**
Trusts & foundations	5,39,069	14,04,956	51,378	19,95,403	19,95,403	-	**-**
Corporates	-	74,14,500	-	74,14,500	55,81,243	-	18,33,257
Individuals	64,199	-	-	64,199	-	-	64,199
Total training & research - IV	**6,03,268**	**1,79,91,106**	**2,47,136**	**1,88,41,510**	**1,69,44,053**	**-**	**18,97,456**
Total - Others B (I + II + III + IV)	**6,18,70,421**	**54,51,08,878**	**1,24,58,872**	**61,94,38,171**	**59,17,74,593**	**68,70,780**	**2,07,92,798**

7B refer note 50 to this financial statements.

II. BASED ON PROGRAMS

(Amount in Rs.)

I. Educational activity	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
Government body							
Viveka tribal centre for learning	4,71,600	36,49,582	55,17,034	96,38,216	91,53,115	-	**4,85,101**
	4,71,600	**36,49,582**	**55,17,034**	**96,38,216**	**91,53,115**	**-**	**4,85,101**
Trusts & foundations							
Viveka tribal centre for learning	7,29,990	32,76,614	-	40,06,604	35,06,604	-	**5,00,000**
Vivekananda teachers training and research centre	2,78,876	-	-	2,78,876	2,78,876	-	**-**
Student education & teacher empowerment	-	53,56,500	-	53,56,500	53,56,500	-	**-**
	10,08,866	**86,33,114**	**-**	**96,41,980**	**91,41,980**	**-**	**5,00,000**
Corporates							
Viveka tribal centre for learning	-	5,67,08,723	-	5,67,08,723	5,67,08,723	-	**-**
Viveka School of Excellence	-	2,03,98,205	-	2,03,98,205	1,43,35,353	60,62,852	**-**
Vivekananda teachers training and research centre	-	-	-	-	-	-	**-**
Student education & teacher empowerment	27,26,852	11,95,19,678	20,63,875	12,43,10,405	12,24,54,391	-	18,56,014
	27,26,852	**19,66,26,606**	**20,63,875**	**20,14,17,333**	**19,34,98,467**	**60,62,852**	**18,56,014**
Individuals							
Viveka tribal centre for learning	3,00,000	3,60,000	-	6,60,000	3,60,000	-	3,00,000
	3,00,000	**3,60,000**	**-**	**6,60,000**	**3,60,000**	**-**	**3,00,000**
Total education - I	**45,07,318**	**20,92,69,302**	**75,80,909**	**22,13,57,529**	**21,21,53,563**	**60,62,852**	**31,41,114**

M.S.S.V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

(Amount in Rs.)

II. Social economic empowerment program	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
Government body							
Tribal, women & youth socio economic empowerment program	-	3,15,994	3,99,834	7,15,828	7,15,828	-	-
	-	**3,15,994**	**3,99,834**	**7,15,828**	**7,15,828**	**-**	**-**
Trusts & foundations							
Disaster relief	47,320	-	-	47,320	47,320	-	**-**
	47,320	**-**	**-**	**47,320**	**47,320**	**-**	**-**
Corporates							
Tribal, women & youth socio economic empowerment program	17,97,938	9,43,29,266	10,00,290	9,71,27,494	9,57,28,595	-	13,98,900
Environment & Sustainability	-	1,89,292	-	1,89,292	-	-	1,89,292
Inclusion & Empowerment	-	39,17,040	13,11,981	52,29,021	24,64,430	-	27,64,591
	17,97,938	**9,84,35,598**	**23,12,271**	**10,25,45,807**	**9,81,93,025**	**-**	**43,52,782**
Individuals							
Vidya Helping Hand by Chamanlal - Agriculture	-	10,00,000	-	10,00,000	-	-	10,00,000
	-	**10,00,000**	**-**	**10,00,000**	**-**	**-**	**10,00,000**
Total SEEP - II	**18,45,258**	**9,97,51,592**	**27,12,105**	**10,43,08,955**	**9,89,56,173**	**-**	**53,52,782**

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

(Amount in Rs.)

III. Health	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
Government body							
Vivekananda memorial hospital	-	26,48,641	8,42,099	34,90,740	34,90,740	-	**-**
Academic & medical research	**-**	2,41,52,905	3,94,104	2,45,47,009	2,45,47,009	-	**-**
Medical care & rehabilitation	-	11,20,245	3,77,355	14,97,600	14,97,600	-	**-**
HIV/AIDS - care & control	-	22,23,170	95,321	23,18,491	23,18,491	-	**-**
	-	**3,01,44,961**	**17,08,879**	**3,18,53,840**	**3,18,53,840**	**-**	**-**
Trusts & foundations							
Vivekananda memorial hospital	24,29,762	45,76,524	-	70,06,286	49,01,523	-	**21,04,763**
HIV/AIDS & TB - care & control	2,13,28,387	10,57,01,368	75,000	12,71,04,755	12,64,27,524	100	**6,77,131**
Slum development program	-	-	-	-	-	-	**-**
Care & rehabilitation	25,59,472	-	-	25,59,472	-	-	**25,59,472**
Medical care & rehabilitation	-	24,29,500	1,34,843	25,64,343	14,64,343	-	**11,00,000**
	2,63,17,621	**11,27,07,392**	**2,09,843**	**13,92,34,856**	**13,27,93,390**	**100**	**64,41,366**
Corporates							
Vivekananda memorial hospital	-	74,58,750	-	74,58,750	74,58,750	-	**-**
Slum Development program	-	81,73,335	-	81,73,335	73,65,507	8,07,828	**-**
Medical care & rehabilitation	57,93,668	2,73,42,986	-	3,31,36,654	3,28,23,588	-	**3,13,066**
Care & rehabilitation	-	7,67,197	-	7,67,197	7,67,197	-	**-**
Water, sanitation, hygiene & environment	12,03,739	1,13,70,833	-	1,25,74,572	1,11,49,862	-	**14,24,710**
	69,97,407	**5,51,13,101**	**-**	**6,21,10,508**	**5,95,64,904**	**8,07,828**	**17,37,776**
Individuals							
Medical care & rehabilitation - CCST	72,585	-	-	72,585	-	-	**72,585**
Inclusion & empowerment	45,000	95,000	-	1,40,000	91,767	-	48,233
	1,17,585	**95,000**	**-**	**2,12,585**	**91,767**	**-**	**1,20,818**
Total health - III	**5,49,14,577**	**21,80,96,878**	**19,18,722**	**27,49,30,177**	**26,37,20,804**	**8,07,928**	**1,04,01,445**

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M S S V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

(Amount in Rs.)

IV. Training & research	Opening balance	Received during the year	Receivable for the year	Total	Expended	Returnable / returned	Closing balance
Government body							
Capacity building	-	91,71,650	1,95,758	93,67,408	93,67,408	-	-
	-	**91,71,650**	**1,95,758**	**93,67,408**	**93,67,408**	**-**	**-**
Trusts & foundations							
Capacity building	5,39,069	14,04,956	51,378	19,95,403	19,95,403	-	-
	5,39,069	**14,04,956**	**51,378**	**19,95,403**	**19,95,403**	**-**	**-**
Corporate							
Academic & Research	-	74,14,500	-	74,14,500	55,81,243	-	18,33,257
	-	**74,14,500**	**-**	**74,14,500**	**55,81,243**	**-**	**18,33,257**
Individuals							
Academic & research	64,199	-	-	64,199	-	-	64,199
	64,199	**-**	**-**	**64,199**	**-**	**-**	**64,199**
Total training & research - IV	**6,03,268**	**1,79,91,106**	**2,47,136**	**1,88,41,510**	**1,69,44,053**	**-**	**18,97,456**
Total (I + II + III + IV)	**6,18,70,421**	**54,51,08,878**	**1,24,58,872**	**61,94,38,171**	**59,17,74,593**	**68,70,780**	**2,07,92,798**

8. ASSET FUND

(Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	46,62,646	22,24,38,911	42,89,573	10,42,34,283	2,53,94,625	**36,10,20,037**	**29,72,88,246**
Add: Additions during the year							
Out of Earmarked fund	3,20,217	5,66,34,356	7,76,840	1,07,18,288	-	**6,84,49,701**	**8,27,33,465**
Out of Endowment interest	-	12,27,590	-	-	-	**12,27,590**	**-**
Out of Asset replacement fund	-	19,69,457	-	9,76,214	1,71,279	**31,16,950**	**-**
Out of General Fund	17,76,427	48,41,495	16,799	1,11,899	3	**67,46,623**	**42,52,921**
Add: transfer from general fund - repayment of loan	4,11,151	42,63,625	-	7,00,839	-	**53,75,615**	**44,17,522**
(Less): transfer of sale of asset to asset replacement fund net of accumulated depreciation	-	(2)	-	(1,66,605)	(4)	**(1,66,611)**	**(2,69,434)**
Add / (Less): transfer from / (to) statement of income & expenditure	(17,64,827)	(1,37,48,012)	(14,01,046)	(1,47,72,719)	(17,18,389)	**(3,34,04,993)**	**(2,74,02,683)**
Closing balance	**54,05,614**	**27,76,27,420**	**36,82,166**	**10,18,02,198**	**2,38,47,514**	**41,23,64,913**	**36,10,20,038**

9. ENDOWMENT FUNDS - DESIGNATED

(Amount in Rs.)

	Note	Opening Balance	During the Year				Closing Balance
			Contribution	Interest	Total	Expended	
Development support							
Staff fund		29,32,883	7,84,802	1,82,950	39,00,635	1,82,950	**37,17,685**
Life membership fee fund		4,07,500	-	22,413	4,29,913	22,413	**4,07,500**
Total		**33,40,383**	**7,84,802**	**2,05,363**	**43,30,548**	**2,05,363**	**41,25,185**

M.S.S.V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

10. EARMARKED FUNDS - DESIGNATED **(Amount in Rs.)**

		Note	Opening Balance	Transferred from general fund	Total	Expended during the year	Closing Balance
I	**Education**						
	Tribal education fund		17,54,624	-	17,54,624	7,32,201	**10,22,423**
	Total Education - I		**17,54,624**	**-**	**17,54,624**	**7,32,201**	**10,22,423**
II	**Social economic empowerment program**						
	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		9,44,315	-	9,44,315	-	**9,44,315**
	Total SEEP - II		**22,74,750**	**-**	**22,74,750**	**-**	**22,74,750**
III	**Health**						
	Paramedical scholarship & research fund		91,000	-	91,000	-	**91,000**
	Medical speciality fund - OBG		3,44,419	-	3,44,419	-	**3,44,419**
	Medical speciality fund - ortho		22,500	-	22,500	-	**22,500**
	Tribal mobile health unit fund		14,04,561	-	14,04,561	14,04,561	**-**
	Community development fund - health		36,79,363	-	36,79,363	33,62,737	**3,16,626**
	Total Health - III		**55,41,843**	**-**	**55,41,843**	**47,67,298**	**7,74,545**
	Total (I+II+III)		**95,71,217**	**-**	**95,71,217**	**54,99,499**	**40,71,718**

11. ASSET REPLACEMENT FUND **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	-	25,56,549	1,56,846	1,59,85,388	27,28,768	**2,14,27,551**	**1,86,77,482**
Add: Sale of asset (net)	-	2	-	1,66,605	4	**1,66,611**	**2,69,434**
Add / (Less): transfer from / (to) statement of income & expenditure (net)	-	(1,05,507)	67,005	9,77,927	1,53,482	**10,92,907**	**24,80,635**
(Less): Utilised during the year	-	(19,69,457)	-	(9,76,214)	(1,71,279)	**(31,16,950)**	**-**
Closing balance	**-**	**4,81,587**	**2,23,851**	**1,61,53,706**	**27,10,975**	**1,95,70,119**	**2,14,27,551**

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M S S V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

12. GENERAL OPERATING FUND **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	44,91,985	2,07,67,797	3,90,117	1,28,31,824	18,277	**3,85,00,000**	**3,10,00,000**
Add: Amount transferred from general fund	-	15,00,000	-	-	-	**15,00,000**	**75,00,000**
Closing balance	**44,91,985**	**2,22,67,797**	**3,90,117**	**1,28,31,824**	**18,277**	**4,00,00,000**	**3,85,00,000**

12A *This fund serves the working capital needs of the entire organization. Based on the needs, this fund is allocated to different sectors.*

13. REVOLVING FUND **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	10,00,000	11,41,338	-	-	-	**21,41,338**	**21,41,338**
Add / (Less): Transfer from / (to) statement of income & expenditure (net)	-	-	15,00,000	-	-	**15,00,000**	**-**
Closing balance	**10,00,000**	**11,41,338**	**15,00,000**	**-**	**-**	**36,41,338**	**21,41,338**

14. STAFF SUPPORT FUND **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	**22,00,000**	**22,00,000**
Add / (Less): transfer from / (to) statement of income & expenditure (net)	-	-	-	-	-	**-**	**-**
Closing balance	**5,00,000**	**5,00,000**	**5,00,000**	**5,00,000**	**2,00,000**	**22,00,000**	**22,00,000**

15. GENERAL FUND **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	96,76,882	44,23,920	40,59,450	1,66,48,412	4,89,962	**3,52,98,627**	**3,01,08,702**
Add / (Less): transfer from / (to) statement of income & expenditure (net)	(3,21,09,274)	2,34,33,068	1,41,17,195	36,01,315	72,38,193	**1,62,80,498**	**2,20,54,362**
Add/(Less): Transfer between general fund	3,25,00,000	(1,00,00,000)	(1,35,00,000)	(40,00,000)	(50,00,000)	**-**	**-**
Add/(Less): Transfer to general operating fund (net)	-	(15,00,000)	-	-	-	**(15,00,000)**	**(75,00,000)**
(Less): Utilization for Capital expenditure	(17,76,427)	(48,41,495)	(16,799)	(1,11,899)	(3)	**(67,46,623)**	**(42,52,921)**
(less): Repayment of loan	(4,11,151)	(42,63,625)	-	(7,00,839)	-	**(53,75,615)**	**(44,17,522)**
Closing balance	**78,80,030**	**72,51,868**	**46,59,846**	**1,54,36,990**	**27,28,153**	**3,79,56,886**	**3,52,98,626**

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M S S V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

16A Property, plant & equipment

A. Based on sector (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total
Gross carrying amount						
As at April 1, 2024	**48,46,905**	**21,70,28,598**	**40,89,344**	**15,82,65,164**	**4,54,56,088**	**42,96,86,099**
Additions during the year	44,37,253	5,91,59,128	30,36,409	1,57,08,792	-	**8,23,41,582**
Deletions/ transfer during the year	-	-	-	9,52,037	-	**9,52,037**
As at March 31, 2025	**92,84,158**	**27,61,87,726**	**71,25,753**	**17,30,21,919**	**4,54,56,088**	**51,10,75,644**
Additions during the year	18,35,413	1,13,22,379	7,93,639	1,18,06,401	1,71,282	**2,59,29,114**
Deletions/ transfer during the year	-	39,158	-	11,29,759	34,000	**12,02,917**
As at March 31, 2026	**1,11,19,571**	**28,74,70,948**	**79,19,392**	**18,36,98,561**	**4,55,93,370**	**53,58,01,842**
Accumulated depreciation						
Upto April 1, 2024	**14,18,323**	**5,64,04,570**	**17,75,447**	**6,21,42,656**	**1,83,22,779**	**14,00,63,775**
Depreciation charge during the year	10,30,369	1,11,76,693	10,60,733	1,19,25,204	17,38,686	**2,69,31,685**
Deletions/ transfer during the year	-	-	-	6,82,603	-	**6,82,603**
Upto March 31, 2025	**24,48,692**	**6,75,81,263**	**28,36,180**	**7,33,85,257**	**2,00,61,465**	**16,63,12,857**
Depreciation charge during the year	15,00,890	1,37,48,012	14,01,046	1,38,98,258	17,18,389	**3,22,66,595**
Deletions/ transfer during the year	-	39,156	-	9,63,154	33,996	**10,36,306**
Upto March 31, 2026	**39,49,582**	**8,12,90,118**	**42,37,226**	**8,63,20,361**	**2,17,45,858**	**19,75,43,146**
Net carrying amount						
Balance as at March 31, 2025	**68,35,466**	**20,86,06,464**	**42,89,573**	**9,96,36,662**	**2,53,94,623**	**34,47,62,788**
Balance as at March 31, 2026	**71,69,989**	**20,61,80,829**	**36,82,166**	**9,73,78,199**	**2,38,47,512**	**33,82,58,696**

B. Based on Asset (Amount in Rs.)

	Land	Building	Vehicles	Plant & Equipment	Computers	Furniture & fittings	Total
Gross carrying amount							
As at April 1, 2024	**52,33,866**	**27,25,73,793**	**2,57,85,014**	**9,40,58,027**	**1,40,16,383**	**1,80,19,016**	**42,96,86,099**
Additions during the year	-	4,44,04,623	1,19,10,922	1,12,73,847	63,09,589	84,42,601	**8,23,41,582**
Deletions/ transfer during the year	-	-	-	8,81,069	-	70,968	**9,52,037**
As at March 31, 2025	**52,33,866**	**31,69,78,416**	**3,76,95,936**	**10,44,50,805**	**2,03,25,972**	**2,63,90,649**	**51,10,75,644**
Additions during the year	10,37,654	69,50,249	1,90,095	1,34,82,356	15,87,085	26,81,675	**2,59,29,114**
Deletions/ transfer during the year	-	-	7,93,482	2,91,547	73,158	44,730	**12,02,917**
As at March 31, 2026	**62,71,520**	**32,39,28,665**	**3,70,92,549**	**11,76,41,614**	**2,18,39,899**	**2,90,27,594**	**53,58,01,842**
Accumulated depreciation							
Upto April 1, 2024	**-**	**5,68,60,414**	**1,58,58,779**	**4,56,63,343**	**1,14,16,726**	**1,02,64,513**	**14,00,63,775**
Depreciation charge during the year	-	1,02,84,635	35,31,366	92,95,343	16,59,046	21,61,295	**2,69,31,685**
Deletions/ transfer during the year	-	-	-	6,12,288	-	70,315	**6,82,603**
Upto March 31, 2025	**-**	**6,71,45,049**	**1,93,90,145**	**5,43,46,398**	**1,30,75,772**	**1,23,55,493**	**16,63,12,857**
Depreciation charge during the year	-	1,18,82,609	44,84,395	1,00,92,920	29,19,445	28,87,226	**3,22,66,595**
Deletions/ transfer during the year	-	-	7,14,134	2,22,155	73,152	26,865	**10,36,306**
Upto March 31, 2026	**-**	**7,90,27,658**	**2,31,60,405**	**6,42,17,163**	**1,59,22,065**	**1,52,15,854**	**19,75,43,146**
Net carrying amount							
Balance as at March 31, 2025	**52,33,866**	**24,98,33,367**	**1,83,05,791**	**5,01,04,407**	**72,50,200**	**1,40,35,156**	**34,47,62,788**
Balance as at March 31, 2026	**62,71,520**	**24,49,01,007**	**1,39,32,144**	**5,34,24,451**	**59,17,834**	**1,38,11,740**	**33,82,58,696**

M S S V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

16B INTANGIBLE ASSETS

A. Based on sector (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total
Gross carrying amount						
As at April 1, 2024	28,07,107	35,000	-	4,55,646	49,200	**33,46,953**
Additions during the year	-	-	-	-	-	**-**
Deletions/ transfer during the year	-	-	-	-	-	**-**
As at March 31, 2025	**28,07,107**	**35,000**	**-**	**4,55,646**	**49,200**	**33,46,953**
Additions during the year	2,61,231	-	-	52,16,957	-	**54,78,188**
Deletions/ transfer during the year	-	-	-	-	-	**-**
As at March 31, 2026	**30,68,338**	**35,000**	**-**	**56,72,603**	**49,200**	**88,25,141**
Accumulated amortization						
Upto April 1, 2024	24,01,577	34,999	-	2,96,720	49,198	**27,82,494**
Amortization charge during the year	3,93,574	-	-	77,424	-	**4,70,998**
Deletions/ transfer during the year	-	-	-	-	-	**-**
Upto March 31, 2025	**27,95,151**	**34,999**	**-**	**3,74,144**	**49,198**	**32,53,492**
Amortization charge during the year	2,63,937	-	-	8,74,461	-	**11,38,398**
Deletions/ transfer during the year	-	-	-	-	-	**-**
Upto March 31, 2026	**30,59,088**	**34,999**	**-**	**12,48,605**	**49,198**	**43,91,890**
Net carrying amount						
Balance as at March 31, 2025	**11,956**	**1**	**-**	**81,502**	**2**	**93,461**
Balance as at March 31, 2026	**9,250**	**1**	**-**	**44,23,998**	**2**	**44,33,251**

B. Based on Asset (Amount in Rs.)

	Software	Total
Gross carrying amount		
As at April 1, 2024	**33,46,953**	**33,46,953**
Additions during the year	-	**-**
Deletions/ transfer during the year	-	**-**
As at March 31, 2025	**33,46,953**	**33,46,953**
Additions during the year	54,78,188	**54,78,188**
Deletions/ transfer during the year	-	**-**
As at March 31, 2026	**88,25,141**	**88,25,141**
Accumulated amortization		
Upto April 1, 2024	**27,82,494**	**27,82,494**
Amortization charge during the year	4,70,998	**4,70,998**
Deletions/ transfer during the year	-	**-**
Upto March 31, 2025	**32,53,492**	**32,53,492**
Amortization charge during the year	11,38,398	**11,38,398**
Deletions/ transfer during the year	-	**-**
Upto March 31, 2026	**43,91,890**	**43,91,890**
Net carrying amount		
Balance as at March 31, 2025	**93,461**	**93,461**
Balance as at March 31, 2026	**44,33,251**	**44,33,251**

M S S V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

16C CAPITAL WORK-IN-PROGRESS **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	1,80,540	2,00,95,953	-	52,16,957	-	2,54,93,450	**1,88,21,647**
Add: Additions during the year	-	5,33,50,519	-	-	-	5,33,50,519	**5,68,01,562**
Less: Capitalisation during the year	-	-	-	(52,16,957)	-	(52,16,957)	**(5,01,29,759)**
Closing balance	**1,80,540**	**7,34,46,472**	**-**	**-**	**-**	**7,36,27,012**	**2,54,93,450**

i. Ageing Schedule - Current year **(Amount in Rs.)**

Amounts in capital work - in progress for the period of	Development Support	Education	SEEP	Health	Training & Research	Total
Less than 1 year	-	5,33,50,519	-	-	-	**5,33,50,519**
More than 1 year and less than 2 years	1,80,540	71,23,795	-	-	-	**73,04,335**
More than 2 year and less than 3 years	-	1,26,70,276	-	-	-	**1,26,70,276**
More than 3 years	-	3,01,882	-	-	-	**3,01,882**
	1,80,540	**7,34,46,472**	**-**	**-**	**-**	**7,36,27,012**

ii. There are no projects under capital work-in-progress where activities has been suspended as at March 31, 2026

i. Ageing Schedule - Previous year **(Amount in Rs.)**

Amounts in capital work - in progress for the period of	Development Support	Education	SEEP	Health	Training & Research	Total
Less than 1 year	1,80,540	71,23,795	-	52,16,957	-	**1,25,21,292**
More than 1 year and less than 2 years	-	1,26,70,276	-	-	-	**1,26,70,276**
More than 2 year and less than 3 years	-	3,01,882	-	-	-	**3,01,882**
More than 3 years	-	-	-	-	-	**-**
	1,80,540	**2,00,95,953**	**-**	**52,16,957**	**-**	**2,54,93,450**

ii. There were no projects under capital work-in-progress where activities has been suspended as at March 31, 2025

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M S S V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

17. INVESTMENTS

A. Classification based on maturity (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Long term investments							
Term deposits	1,98,34,558	3,45,43,433	32,18,505	3,20,27,603	76,97,417	**9,73,21,515**	**13,96,63,820**
Current investments							
Short term deposits	1,67,43,069	2,40,73,979	1,49,88,112	2,57,06,117	43,28,870	**8,58,40,148**	**5,21,68,860**
Total	**3,65,77,627**	**5,86,17,412**	**1,82,06,617**	**5,77,33,719**	**1,20,26,287**	**18,31,61,663**	**19,18,32,681**
Carrying amount pledged as security for working capital loan						2,46,59,664	2,46,59,664

B. Fund wise allocation (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Restricted funds							
Restricted endowment funds	14,28,484	3,18,03,085	49,284	92,42,792	45,80,273	**4,71,03,918**	**4,39,62,473**
Staff benefit fund	2,07,48,662	-	-	-	-	**2,07,48,662**	**2,88,44,521**
Earmarked funds	-	1,23,39,999	53,52,782	1,01,32,097	18,97,456	**2,97,22,335**	**5,78,37,674**
Sub total - A	**2,21,77,146**	**4,41,43,084**	**54,02,066**	**1,93,74,889**	**64,77,729**	**9,75,74,915**	**13,06,44,667**
Designated funds							
Designated endowment funds	41,25,185	-	-	-	-	**41,25,185**	**33,40,383**
Designated earmarked fund	-	10,22,423	22,74,750	7,74,546	-	**40,71,719**	**95,71,218**
Asset replacement fund	-	4,81,587	2,23,851	1,61,53,706	27,10,975	**1,95,70,119**	**2,14,27,551**
General operating fund	-	15,00,000	-	2,23,805	-	**17,23,805**	**21,90,149**
Revolving fund	4,75,193	11,41,338	15,00,000	-	-	**31,16,531**	**4,55,969**
Staff support fund	5,00,000	5,00,000	5,00,000	5,00,000	2,00,000	**22,00,000**	**22,00,000**
Sub total - B	**51,00,378**	**46,45,348**	**44,98,601**	**1,76,52,057**	**29,10,975**	**3,48,07,358**	**3,91,85,270**
Unrestricted funds							
General funds	51,06,926	72,50,444	33,03,590	1,49,57,522	24,97,583	**3,31,16,065**	**1,69,33,646**
Sub total - C	**51,06,926**	**72,50,444**	**33,03,590**	**1,49,57,522**	**24,97,583**	**3,31,16,065**	**1,69,33,646**
Other funds							
Current liability	-	-	50,02,360	57,49,251	1,25,000	**1,08,76,611**	**-**
Long term liability	41,93,178	25,78,536	(0)	-	15,000	**67,86,714**	**50,69,098**
Sub total - D	**41,93,178**	**25,78,536**	**50,02,360**	**57,49,251**	**1,40,000**	**1,76,63,325**	**50,69,098**
Total - (A + B + C + D)	**3,65,77,627**	**5,86,17,412**	**1,82,06,617**	**5,77,33,719**	**1,20,26,287**	**18,31,61,663**	**19,18,32,681**

18. DEPOSITS (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous year
Opening balance	6,56,719	-	9,600	4,38,631	28,310	**11,33,260**	14,84,577
Add: Deposits given/(received back) during the year	-	-	-	39,520	-	**39,520**	(3,51,317)
Closing balance	**6,56,719**	**-**	**9,600**	**4,78,151**	**28,310**	**11,72,780**	**11,33,260**

18A Deposits represent deposits with electricity board, district milk union & telecom department etc.,

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

19. CURRENT ASSETS

A. Earmarked fund receivable (Unsecured, Considered good) (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Government body	-	79,74,958	3,99,834	26,32,521	-	**1,10,07,313**	**2,44,96,190**
Corporates	-	20,63,875	23,12,271	-	-	**43,76,146**	**1,68,48,022**
Trusts & foundations	-	-	-	1,34,843	51,377	**1,86,220**	**20,79,509**
Individuals	-	-	-	-	-	**-**	**3,67,936**
Sub total - A	**-**	**1,00,38,833**	**27,12,105**	**27,67,364**	**51,377**	**1,55,69,679**	**4,37,91,657**

19A(i) Ageing Schedule - Earmarked fund receivable

(Amount in Rs.)

i. Current year	Development Support	Education	SEEP	Health	Training & Research	Total
Less than 1 year	-	75,80,909	27,12,105	21,14,481	51,377	**1,24,58,872**
More than 1 year and less than 2 years	-	4,21,200	-	43,104	-	**4,64,304**
More than 2 year and less than 3 years	-	4,91,401	-	2,80,500	-	**7,71,901**
More than 3 years	-	15,45,323	-	3,29,279	-	**18,74,602**
	-	**1,00,38,833**	**27,12,105**	**27,67,364**	**51,377**	**1,55,69,679**

(Amount in Rs.)

ii. Previous year	Development Support	Education	SEEP	Health	Training & Research	Total
Less than 1 year	-	2,26,65,762	8,84,447	1,17,78,797	-	**3,53,29,006**
More than 1 year and less than 2 years	-	19,98,622	-	43,65,621	-	**63,64,243**
More than 2 year and less than 3 years	-	15,45,323	-	3,14,280	-	**18,59,603**
More than 3 years	-	-	-	2,38,805	-	**2,38,805**
	-	**2,62,09,707**	**8,84,447**	**1,66,97,503**	**-**	**4,37,91,657**

(Amount in Rs.)

B. Loans & advances	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Capital advance	-	-	-	-	-	**-**	**70,31,332**
Rental advance	5,62,500	1,45,000	6,76,000	2,50,000	-	**16,33,500**	**13,24,572**
Sub grantee advance	-	-	-	2,39,348	-	**2,39,348**	**1,70,846**
Advance paid for suppliers	2,46,772	55,257	2,49,761	8,38,381	1,080	**13,91,251**	**87,64,860**
Staff advances	2,099	-	-	-	4,720	**6,819**	**19,405**
Other loans & advances	5,43,707	1,99,286	8,11,012	-	-	**15,54,005**	**14,58,682**
Sub total - B	**13,55,078**	**3,99,543**	**17,36,773**	**13,27,729**	**5,800**	**48,24,923**	**1,87,69,697**

(Amount in Rs.)

C. Inventory	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Medicines and medical instruments	-	-	-	15,10,326	-	**15,10,326**	**17,69,826**
Consumables	-	-	-	18,12,666	-	**18,12,666**	**5,40,579**
Office supplies	-	2,23,064	-	7,09,166	-	**9,32,230**	**14,13,549**
Sub total - C	**-**	**2,23,064**	**-**	**40,32,158**	**-**	**42,55,222**	**37,23,954**

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SWAMI VIVEKANANDA YOUTH MOVEMENT

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Notes to forming part of the financial statements as at and for the year ended March 31, 2026

D. Cash & cash equivalents (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Cash on hand	-	7,549	-	1,70,637	1,809	**1,79,995**	**4,63,504**
Balance with banks	1,14,52,097	4,34,98,853	1,14,09,578	1,08,86,193	5,71,539	**7,78,18,259**	**7,83,43,172**
Balance at UPI clearing house	-	-	-	41,707	-	**41,707**	**14,868**
Cheques, drafts on hand	-	-	-	-	-	**-**	**9,52,000**
Sub total - D	**1,14,52,097**	**4,35,06,402**	**1,14,09,578**	**1,10,98,537**	**5,73,348**	**7,80,39,961**	**7,97,73,544**

(Amount in Rs.)

E. Other current assets	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Balance with Government authorities	8,95,410	-	-	-	-	**8,95,410**	**4,12,071**
Pre-paid expenses	-	4,64,622	-	-	-	**4,64,622**	**10,93,275**
Other receivables	3,39,784	41,64,754	1,45,824	63,31,863	77,137	**1,10,59,362**	**1,11,95,744**
Sub total - E	**12,35,194**	**46,29,376**	**1,45,824**	**63,31,863**	**77,137**	**1,24,19,394**	**1,27,01,090**
Total (A+B+C+D+E)	**1,40,42,369**	**5,87,97,218**	**1,60,04,280**	**2,55,57,651**	**7,07,662**	**11,51,09,179**	**15,87,59,942**

Ageing Schedule - Other receivables (Amount in Rs.)

i. Current year	Development Support	Education	SEEP	Health	Training & Research	Total
Less than 1 year	2,34,474	38,28,754	1,30,125	14,82,548	77,137	**57,53,038**
More than 1 year and less than 2 years	5,310	3,36,000	15,444	48,49,315	-	**52,06,070**
More than 2 year and less than 3 years	1,00,000	-	254	-	-	**1,00,254**
More than 3 years	-	-	-	-	-	**-**
	3,39,784	**41,64,754**	**1,45,824**	**63,31,863**	**77,137**	**1,10,59,362**

(Amount in Rs.)

ii. Previous year	Development Support	Education	SEEP	Health	Training & Research	Total
Less than 1 year	1,24,669	21,66,230	85,312	82,74,276	943	**1,06,51,430**
More than 1 year and less than 2 years	1,00,000	2,40,000	254	2,04,060	-	**5,44,314**
More than 2 year and less than 3 years	-	-	-	-	-	**-**
More than 3 years	-	-	-	-	-	**-**
	2,24,669	**24,06,230**	**85,566**	**84,78,336**	**943**	**1,11,95,744**

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

20. LONG TERM BORROWINGS **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Term loan from bank (secured)	15,03,678	-	-	-	-	**15,03,678**	**42,07,579**
Total	**15,03,678**	**-**	**-**	**-**	**-**	**15,03,678**	**42,07,579**

20A *There is no default in repayments of principal and interest.*

20B Terms and conditions: **(Amount in Rs.)**

SL No.	Particulars	Nature of security	Opening Balance as at April 01, 2025	Repaid during the year	Closing Balance as at March 31, 2026	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 Equitable mortgage of land & existing building at CA-2 , KIADB Industrial Housing area, Ring road, Hebbal Mysuru - 570016	7,00,839	7,00,839	-	93 equal monthly instalment of Rs.55,447 starting from November 2018 Rate of interest at - 11.80% (floating)
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 at CA-2 , KIADB Industrial Housing area, Ring road, Hebbal Mysuru - 570016	23,04,826	23,04,826	-	97 equal monthly instalment of Rs.1,83,218 starting from November 2018 Rate of interest at 12.20% (floating)
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 , KIADB Industrial Housing area, Ring road, Hebbal Mysuru - 570016	39,58,680	19,58,799	19,99,881	77 equal monthly instalment of Rs.1,84,868 starting from October 2020
4	Name of the bank - Canara bank Purpose - Usage for the Saraguru support service activities	Hypothecation of asset created out of term loan Secured by hypothecation of vehicle	4,76,560	1,25,233	3,51,327	60 equal monthly instalments of Rs.13,970 starting from September,2023 Rate of interest at 9.55% (floating)
5	Name of the bank - Canara bank Purpose - Usage for the Mysuru support service activities	Hypothecation of asset created out of term loan Secured by hypothecation of vehicle	7,87,945	1,60,320	6,27,625	60 equal monthly instalments of Rs. 9,586 starting from January 2025 Rate of interest at 9.55% (floating)
6	Name of the bank - Canara bank Purpose - Usage for the Saraguru support service activities	Hypothecation of asset created out of term loan Secured by hypothecation of vehicle	11,00,811	1,25,598	9,75,213	60 equal monthly instalments of Rs. 9,586 starting from January 2025 Rate of interest at 9.55% (floating)
Total			**93,29,661**	**53,75,615**	**39,54,046**	
Less : Term loan from bank (secured) - current maturities (refer note no. 22)					24,50,368	
Closing balance of long term borrowings					**15,03,678**	

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SWAMI VIVEKANANDA YOUTH MOVEMENT

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Notes to forming part of the financial statements as at and for the year ended March 31, 2026

21. OTHER LONG TERM LIABILITIES **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Caution deposit							
- Staff	36,77,178	-	-	-	-	**36,77,178**	**35,22,178**
- Contractors	-	5,00,133	-	5,602	-	**5,05,735**	**5,37,232**
- Honorary worker	4,54,500	-	-	-	-	**4,54,500**	**4,81,500**
- Customers	62,500	4,37,787	-	-	15,000	**5,15,287**	**5,15,287**
- VSP students	-	16,40,617	-	-	-	**16,40,617**	**13,35,000**
Total	**41,94,178**	**25,78,537**	**-**	**5,602**	**15,000**	**67,93,317**	**63,91,197**

22. SHORT TERM BORROWINGS **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Term loan from bank (secured) - current maturities	4,50,487	19,99,881	-	-	-	**24,50,368**	**51,22,082**
Working capital overdraft (secured)	17,01,493	-	50,00,000	1,00,00,000	1,25,000	**1,68,26,493**	**2,22,08,141**
Total	**21,51,980**	**19,99,881**	**50,00,000**	**1,00,00,000**	**1,25,000**	**1,92,76,861**	**2,73,30,223**

22A Refer note 20B for term and conditions of the term loan availed from bank.

22B **Details of the borrowings taken**

Name of the bank: Canara bank

Working capital overdraft availed from bank is against pledged deposits amounting to Rs.2,46,59,664/-. (Previous year: Rs 2,46,59,664/-)

23. OTHER CURRENT LIABILITIES **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Earmarked fund returnable	-	62,91,430	1,00,000	9,17,928	-	**73,09,358**	**4,38,577**
Creditors for purchases & services							
- for capital expenditure	62,943	1,62,15,590	-	20,71,090	-	**1,83,49,623**	**2,02,03,064**
- for revenue expenditure	26,17,460	1,25,69,752	1,41,50,604	52,93,325	1,43,199	**3,47,74,340**	**3,64,26,626**
Statutory payables	25,20,970	-	-	-	-	**25,20,970**	**48,12,131**
Advance received	5,324	29,51,225	19,263	1,40,274	3,43,927	**34,60,012**	**18,42,866**
Total	**52,06,697**	**3,80,27,997**	**1,42,69,867**	**84,22,617**	**4,87,126**	**6,64,14,303**	**6,37,23,264**

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

24. CONTRIBUTION (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Indian contribution	33,23,270	43,79,315	36,92,528	1,08,76,443	49,600	**2,23,21,156**	**2,44,06,175**
Foreign contribution	11,54,236	-	3,36,070	12,521	-	**15,02,827**	**8,36,831**
Total	**44,77,506**	**43,79,315**	**40,28,598**	**1,08,88,964**	**49,600**	**2,38,23,983**	**2,52,43,006**

25. INCOME FROM ACTIVITIES (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Community contribution	8,30,116	5,19,89,539	44,47,766	7,81,93,692	1,22,59,370	**14,77,20,484**	**14,07,44,364**
Support services	5,41,746	5,35,74,818	40,89,609	3,78,97,742	2,27,56,081	**11,88,59,997**	**11,08,68,957**
Total	**13,71,862**	**10,55,64,357**	**85,37,375**	**11,60,91,434**	**3,50,15,452**	**26,65,80,481**	**25,16,13,321**

26. EARMARKED FUNDS - INCOME (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Tribal development programs	-	5,07,55,901	58,98,740	73,37,046	-	**6,39,91,687**	**5,39,08,806**
Students' education & teacher empowerment	-	11,17,05,910	-	-	-	**11,17,05,910**	**12,88,18,064**
Youth empowerment & community awareness program	-	-	5,87,52,404	1,26,99,267	16,21,243	**7,30,72,914**	**5,30,93,869**
HIV/AIDS - care & control	-	-	-	12,98,77,796	1,09,98,227	**14,08,76,023**	**9,68,22,172**
Academic & research	-	-	-	5,54,55,607	-	**5,54,55,607**	**2,87,61,984**
Medical Care & rehabilitation	-	-	5,01,422	1,96,14,854	-	**2,01,16,276**	**3,04,15,688**
Water, sanitation, hygiene & environment programs	-	-	-	1,69,80,394	-	**1,69,80,394**	**2,59,73,484**
Integrated village development program	-	-	2,27,08,361	-	-	**2,27,08,361**	**2,92,91,111**
Patient care & treatment	-	-	-	1,19,26,884	-	**1,19,26,884**	**87,63,410**
Slum development program	-	-	73,10,507	-	-	**73,10,507**	**43,87,563**
Inclusion & empowerment	-	-	22,28,197	-	-	**22,28,197**	**-**
Total	**-**	**16,24,61,811**	**9,73,99,631**	**25,38,91,848**	**1,26,19,470**	**52,63,72,760**	**46,02,36,151**

26A These are earmarked funds released from restrictions as specified activities are performed and qualifying expenditure incurred during the year.

27. DEVELOPMENT SUPPORT (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Accounting & monitoring	92,07,850	-	-	-	-	**92,07,850**	**81,96,061**
HR expenses	93,07,456	-	-	-	-	**93,07,456**	**43,76,875**
Gratuity and leave encashment expenses	1,12,24,066	-	-	-	-	**1,12,24,066**	**51,84,060**
Monitoring & evaluation	75,90,697	-	-	-	-	**75,90,697**	**66,17,538**
Governing body expenses	20,439	-	-	-	-	**20,439**	**34,904**
Fundraising & promotional expenses	63,35,294	-	-	-	-	**63,35,294**	**62,01,836**
Total	**4,36,85,802**	**-**	**-**	**-**	**-**	**4,36,85,802**	**3,06,11,274**

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

28. INSTITUTION BASED SERVICES EXPENSES **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Viveka tribal centre for learning at Hosahalli	-	3,90,74,306	-	-	-	**3,90,74,306**	**3,73,69,645**
Viveka school of excellence at Saragur	-	3,95,68,729	-	-	-	**3,95,68,729**	**3,37,59,161**
Viveka pre-university college at Saragur	-	1,05,13,324	-	-	-	**1,05,13,324**	**70,79,416**
Vivekananda institute of Indian studies at Mysuru	-	-	-	-	51,66,846	**51,66,846**	**34,36,561**
Vivekananda memorial hospital at Saragur	-	-	-	9,90,62,487	-	**9,90,62,487**	**10,10,90,664**
Vivekananda teachers training and research centre at Hosahalli	-	-	-	-	45,38,370	**45,38,370**	**36,00,130**
Vivekananda institute of leadership development at Mysuru	-	-	-	-	1,80,40,353	**1,80,40,353**	**1,86,23,794**
Total	**-**	**8,91,56,359**	**-**	**9,90,62,487**	**2,77,45,569**	**21,59,64,415**	**20,49,59,371**

28A The above expenses includes personal cost, operational cost & program cost of the respective institutions.

29. COMMUNITY BASED SERVICES EXPENSES **(Amount in Rs.)**

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Students' education & teacher empowerment	-	11,70,88,684	-	-	-	**11,70,88,684**	**12,12,96,911**
Tribal development program	-	-	1,86,47,853	37,03,967	-	**2,23,51,820**	**2,20,28,090**
Rural livelihood program	-	-	6,92,29,203	-	-	**6,92,29,203**	**5,93,36,639**
Community radio station	-	-	20,63,687	-	-	**20,63,687**	**17,55,642**
HIV/AIDS - care & control	-	-	-	12,89,17,510	-	**12,89,17,510**	**8,20,37,242**
Medical care & rehabilitation	-	-	-	4,70,28,917	-	**4,70,28,917**	**5,69,06,300**
Academic & research	-	-	-	5,22,87,424		**5,22,87,424**	**2,35,75,502**
Water, sanitation, hygiene & environment program	-	-	-	1,58,68,037	-	**1,58,68,037**	**2,50,65,610**
Disaster relief	-	-	5,01,422	-	-	**5,01,422**	**-**
Slum development program	-	-	-	60,17,201	-	**60,17,201**	**40,79,616**
Total	**-**	**11,70,88,684**	**9,04,42,165**	**25,38,23,056**	**-**	**46,13,53,905**	**39,60,81,552**

30. SUPPORT SERVICES EXPENSES **(Amount in Rs.)**

	Education		SEEP	Health	Training & Research	Total	Previous Year
	Hosahalli & Sargur	Bengaluru	Kenchanahalli	Saragur	Mysuru		
Agricultural activities	4,53,476	-	1,62,455	1,72,015	-	**7,87,946**	**10,57,607**
Canteen	84,72,742	-	17,81,819	88,98,493	56,69,669	**2,48,22,723**	**2,67,39,800**
Campus & office services	40,82,814	38,53,041	18,20,842	72,74,513	32,42,050	**2,02,73,260**	**1,90,43,892**
Transport services	15,30,604	2,64,712	-	90,92,439	6,72,679	**1,15,60,434**	**98,08,039**
IT & other services	-	1,24,691	-	14,73,218	9,08,379	**25,06,288**	**24,44,126**
Ayurveda medicine preparation	-	-	6,03,873	-	-	**6,03,873**	**3,50,511**
Hostel	2,26,98,813	-	-	19,66,397	24,50,332	**2,71,15,542**	**2,52,04,850**
Central stores	38,67,863	-	-	23,39,323	-	**62,07,186**	**83,70,840**
Total	**4,11,06,312**	**42,42,444**	**43,68,989**	**3,12,16,398**	**1,29,43,109**	**9,38,77,252**	**9,30,19,665**

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

31. AMOUNT NO LONGER RECEIVABLE (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Government	3,282	-	-	4,33,116	3,000	**4,39,399**	**71,519**
Trusts & foundations	-	-	-	10,960	-	**10,960**	**9,322**
Others	22,868	6,873	-	25,488	-	**55,229**	**1,36,023**
Total	**26,150**	**6,873**	**-**	**4,69,564**	**3,000**	**5,05,587**	**2,16,864**

32. DEPRECIATION & AMORTIZATION (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Deprecition	15,00,890	1,37,48,012	14,01,046	1,38,98,258	17,18,389	**3,22,66,595**	**2,69,31,685**
Amortization	2,63,937	-	-	8,74,461	-	**11,38,398**	**4,70,998**
Total	**17,64,827**	**1,37,48,012**	**14,01,046**	**1,47,72,719**	**17,18,389**	**3,34,04,993**	**2,74,02,683**

33. NET MOVEMENT IN FUNDS (Amount in Rs.)

	Development Support	Education	SEEP	Health	Training & Research	Total	Previous Year
Transferred from statement of Income & Expenditure							
To general fund	17,49,000	2,34,33,068	1,41,17,195	36,01,315	72,38,193	**5,01,38,772**	**3,42,98,096**
To asset replacement fund	-	22,808	67,005	9,77,927	1,53,482	**12,21,222**	**24,80,635**
To revolving fund	-	-	15,00,000	-	-	**15,00,000**	**-**
To restricted endowment fund	-	12,27,590	-	-	(0)	**12,27,590**	**-**
Sub total - I	**17,49,000**	**2,46,83,466**	**1,56,84,200**	**45,79,242**	**73,91,675**	**5,40,87,584**	**3,67,78,731**
Transferred to statement of Income & Expenditure							
From general fund	3,38,58,274	-	-	-	-	**3,38,58,274**	**1,22,43,733**
From asset fund	17,64,827	1,37,48,012	14,01,046	1,47,72,719	17,18,389	**3,34,04,993**	**2,74,02,683**
From Designated Earmarked Fund	-	7,32,201	-	47,67,298	-	**54,99,499**	**10,82,403**
From asset replacement fund	-	1,28,315	-	-	-	**1,28,315**	**-**
From staff recreation fund	-	-	-	-	-	**-**	**15,984**
Sub total - II	**3,56,23,101**	**1,46,08,528**	**14,01,046**	**1,95,40,017**	**17,18,389**	**7,28,91,081**	**4,07,44,803**
Total (I - II)	**(3,38,74,101)**	**1,00,74,939**	**1,42,83,154**	**(1,49,60,775)**	**56,73,286**	**(1,88,03,497)**	**(39,66,072)**

33A Refer note no. 54 to financial statements

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SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

34. GRANTS AND DONATIONS (Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
General contribution	44,77,506	43,79,315	40,28,598	1,08,88,964	49,600	**2,38,23,983**	**2,52,43,006**
Earmarked funds utilised for revenue expenditure							
- Social stock exchange	-	30,47,865	-	-	-	**30,47,865**	**27,53,250**
- Other than social stock exchange	-	15,94,13,946	9,73,99,631	25,38,91,848	1,26,19,470	**52,33,24,895**	**45,74,82,901**
Earmarked funds utilised for capital expenditure	3,20,217	5,66,34,356	7,76,840	1,07,18,288	-	**6,84,49,701**	**8,27,33,465**
Changes in earmarked fund receivable	-	1,61,70,874	(18,27,658)	1,39,30,139	(51,377)	**2,82,21,978**	**(10,06,817)**
Changes in earmarked fund	-	(44,14,069)	35,07,524	(4,45,13,132)	12,94,189	**(4,41,25,487)**	**4,10,41,182**
Changes in restricted endowment fund	-	11,68,800	-	10,000	19,62,646	**31,41,446**	**97,000**
Changes in designated endowment fund	7,84,802	-	-	-	-	**7,84,802**	**8,68,896**
Changes in specified contribution returnable	-	60,62,853	-	8,07,928	-	**68,70,781**	**-**
Total	**55,82,525**	**24,24,63,940**	**10,38,84,935**	**24,57,34,035**	**1,58,74,527**	**61,35,39,964**	**60,92,12,884**

35. INCOME FROM ACTIVITIES (Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Community contributions	8,30,116	5,19,89,539	44,47,766	7,81,93,692	1,22,59,370	**14,77,20,484**	**14,07,44,364**
Support services	5,41,746	5,35,74,818	40,89,609	3,78,97,742	2,27,56,081	**11,88,59,997**	**11,08,68,957**
Changes in income received in advance	713.61	11,55,803	19,263	1,53,686	2,87,681	**16,17,147**	**3,03,703**
Changes in other receivable	(93,484)	(22,23,146)	(60,258)	16,76,199	(79,194)	**(7,79,883)**	**(9,35,582)**
Total	**12,79,092**	**10,44,97,014**	**84,96,381**	**11,79,21,319**	**3,52,23,938**	**26,74,17,744**	**25,09,81,442**

36. OTHER RECEIPTS (Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Income tax refund	3,27,115	-	-	-	-	**3,27,115**	**6,27,712**
Caution deposit recevied during the year							
VSP students	-	3,05,617	-	-	-	**3,05,617**	**2,55,500**
Staff caution	1,28,000	-	-	-	-	**1,28,000**	**2,92,000**
Rental advance received during the year	18,900	20,000	50,000	-	-	**88,900**	**-**
Deposits received during the year	-	-	-	-	-	**-**	**3,57,777**
Others receipt	-	-	-	-	-	**-**	**35,898**
Total	**4,74,015**	**3,25,617**	**50,000**	**-**	**-**	**8,49,632**	**15,68,887**

37. CAPITAL EXPENDITURE (Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Addition during the year							
Property, plant & equipment	18,35,413	1,13,22,379	7,93,639	1,18,06,401	1,71,282	**2,59,29,114**	**8,23,41,582**
Intangible assets	2,61,231	-	-	52,16,957	-	**54,78,188**	**-**
Proceeds from sale of asset	(4,71,695)	-	-	(7,201)	-	**(4,78,896)**	**-**
Deletion during the year	-	(2)	-	(1,66,605)	(4)	**(1,66,611)**	**(2,69,434)**
Change in capital work in progress	-	5,33,50,519	-	(52,16,957)	-	**4,81,33,562**	**66,71,803**
Change in creditors for capital expenditure	(62,943)	(28,84,439)	-	48,00,823	-	**18,53,441**	**(1,25,93,761)**
Changes in contractors for capital expendtiure							
Rentention money	-	26,497	-	5,000	-	**31,497**	**62,897**
Others	(32,21,024)	-	-	-	-	**(32,21,024)**	**11,59,368**
Total	**(16,59,018)**	**6,18,14,954**	**7,93,639**	**1,64,38,418**	**1,71,278**	**7,75,59,271**	**7,73,72,455**

M S S V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

38. LOANS, ADVANCES AND DEPOSITS (Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Sub grantee advance	-	-	-	68,502	-	**68,502**	**1,70,846**
Rental advance paid during the year	-	25,000	2,92,828	80,000	-	**3,97,828**	**1,32,072**
Deposits paid during the year	-	-	-	39,520	-	**39,520**	**6,460**
Total	**-**	**25,000**	**2,92,828**	**1,88,022**	**-**	**5,05,850**	**3,09,378**

39. EXPENSES FOR THE YEAR AND OTHER UTILITIES (Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Program expenses							
Development support	4,36,85,802	-	-	-	-	**4,36,85,802**	**3,06,11,274**
Institution based services	-	8,91,56,359	-	9,90,62,487	2,77,45,569	**21,59,64,415**	**20,49,59,371**
Community based services	-	11,70,88,684	9,04,42,165	25,38,23,056	-	**46,13,53,905**	**39,60,81,552**
Sub total - I	**4,36,85,802**	**20,62,45,043**	**9,04,42,165**	**35,28,85,543**	**2,77,45,569**	**72,10,04,121**	**63,16,52,196**
Support & administrative expenses							
Support services	-	4,53,48,756	43,68,989	3,12,16,398	1,29,43,109	**9,38,77,252**	**9,30,19,665**
Change in staff benefit fund	80,95,859	-	-	-	-	**80,95,859**	**(40,28,455)**
Sub total - II	**80,95,859**	**4,53,48,756**	**43,68,989**	**3,12,16,398**	**1,29,43,109**	**10,19,73,111**	**8,89,91,210**
Movement in balances							
Changes in inventory	-	(81,887)	-	6,13,155	-	**5,31,268**	**(2,20,346)**
Program advance - others	(7,28,783)	(6,37,206)	7,81,956	(97,88,822)	(8,851)	**(1,03,81,706)**	**88,75,347**
Changes in creditors for purchases	19,69,057	(40,44,019)	(51,83,313)	1,01,68,237	(1,13,775)	**27,96,186**	**(2,33,61,614)**
Changes in caution deposit - customers	-	-	-	-	-	**-**	**5,000**
Changes in staff advances	(7,73,090)	(10,86,385)	19,959	28,436	5,800	**(18,05,281)**	**233**
Change in other receipts	(50,746)	-	-	(1,300)	-	**(52,046)**	**(78,838)**
Sub total - III	**4,16,437**	**(58,49,498)**	**(43,81,398)**	**10,19,706**	**(1,16,826)**	**(89,11,579)**	**(1,47,80,219)**
Total - (I + II + III)	**5,21,98,098**	**24,57,44,301**	**9,04,29,756**	**38,51,21,647**	**4,05,71,851**	**81,40,65,653**	**70,58,63,188**

40. TERM LOAN FOR CAPITAL EXPENDITURE (Amount in Rs.)

	Development Support	Educational Activity	SEEP	Health	Training & Research	Total	Previous year
Openign balance	23,65,316	62,63,506	-	7,00,839	-	**93,29,661**	**1,17,20,183**
Closing balance	19,54,165	19,99,881	-	-	-	39,54,046	93,29,661
Availed during the year	**-**	**-**	**-**	**-**	**-**	**-**	**20,27,000**
Repaid during the year	**(4,11,151)**	**(42,63,625)**	**-**	**(7,00,839)**	**-**	**(53,75,615)**	**(44,17,522)**

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M.S.S.V & Co. Chartered Accountants BANGALORE-20

41. INTERNAL CONTROL AND RISK MANAGEMENT

The Governing Body holds ultimate accountability for establishing and maintaining an effective system of internal control within the Organization. Such system is designed to provide reasonable assurance against material misstatements, errors, and fraud. Responsibility and authority are clearly delegated through the Chief Executive Officer to the respective management and operational levels within the Organization.

The Organization has instituted a strategic planning process with a rolling review cycle of three years, complemented by an annual budgeting framework which requires approval from the Governing Body. Material deviations from the approved budgets necessitate specific authorization by the Governing Body. Revised forecasts are conducted periodically throughout the financial year to ensure proactive financial management.

A robust financial reporting system is in place, whereby actual performance is monitored against budgeted targets on a monthly basis. This comprehensive planning and monitoring framework, coupled with the policy to maintain prudent reserves within the General Fund, enables the Organization to effectively oversee, mitigate, and manage its exposure to operational and financial risks.

42. INVESTMENTS

During the year Rs.48,80,240/- (Previous Year Rs. 44,68,310/-) of interest has been accrued but not received on investments and it has been included in total investment of Rs.18,31,61,663/- (Previous Year Rs.19,18,32,681/-)

43. MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

There are no material dues owed by the Organisation to Micro and Small Enterprises, which are outstanding for more than 45 days during the year end as at March 31, 2026. This information as required under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the organisation.

(Amount in Rs.)

Sl no.	Particulars	As At March 31, 2026	As At March 31, 2025
i.	Principal amount remaining unpaid to any supplier as at the end of the accounting year.	-	-
ii.	Interest due thereon remaining unpaid to any supplier as at the end of the accounting year.	-	-
iii.	The amount of interest paid / written back along with the amounts of the payment made to the supplier beyond the appointed day.	-	-
iv.	The amount of interest due and payable for the year.	-	-
v.	The amount of interest accrued and remaining unpaid at the end of the accounting year.	-	-
vi.	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid,	-	-

44. OBLIGATION ON LONG TERM, NON-CANCELLABLE OPERATING LEASE

The Organization has taken leases of office premises, chapter and branch activities. The Organisation has paid Rs.16,33,500/- as refundable security deposit to 27 lessors (Previous year 23 lessors Rs.13,24,572/-). The total rental expense for the year of Rs.38,51,687/- (Previous year Rs.38,63,670/-) has debited to the statement of income and expenditure.

Future minimum lease payments due under non-cancellable operating leases are as follows: **(Amount in Rs.)**

Particulars	As at March 31, 2026	As at March 31, 2025
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-

M.S.S.V & Co. Chartered Accountants BANGALORE-20

45. STAFF BENEFIT FUND - GRATUITY 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, 2026.

(Amount in Rs.)

	Particulars	Note	As at March 31, 2026	As at March 31, 2025
I.	**Change in defined benefit obligations:**			
	Projected defined benefit obligations at the beginning of the year		2,55,71,317	2,16,74,429
	Current service cost		54,26,619	29,50,394
	Interest cost		17,94,546	15,80,768
	Past service cost		49,77,902	-
	Actuarial losses / (gain)		24,97,285	9,89,965
	Benefits paid		(13,59,870)	(16,24,239)
	Projected Defined Benefit obligations at the end of the year		**3,89,07,799**	**2,55,71,317**
II.	**Change in plan assets**			
	Plan assets at the beginning of the year at fair value		-	-
	Actuarial gain / (losses)		*16,22,039*	-
	Contributions by the employer		*2,16,74,429*	*16,24,239*
	Benefits paid		*(13,59,870)*	*(16,24,239)*
	Plan assets at the end of the year at fair value		***2,19,36,598***	**-**
III.	*Present value of defined benefit obligation*		3,89,07,799	2,55,71,317
	Plan assets at the end of the year at fair value	45A	(2,19,36,598)	-
	Total liability as at the end of the year	45B	**1,69,71,201**	**2,55,71,317**
IV.	**Financial assumptions at the Valuation date**			
	Discount rate (P.A)		6.60%	6.55%
	Expected rate of return on assets		7.00%	0.00%
	Salary escalation rate		6.00%	6.00%

45A Plan assets includes the amount paid to Life Insurance Corporation Rs.2,19,36,598/- and income accrued thereon.

45B Liability for gratuity shown under Gratuity fund in note 5 as Gratuity fund in consolidated financial statements.

45C Breakup of Gratuity fund is as follows;

(Amount in Rs.)

Particulars	As at March 31, 2026	As at March 31, 2025
Current liability	75,67,848	48,54,050
Non current liability	94,03,352	2,07,17,266
Total liability	**1,69,71,201**	**2,55,71,317**

M S S V & Co. Chartered Accountants BANGALORE-20

46. STAFF BENEFIT FUND - LEAVE ENCASHMENT

i. The leave obligations cover the Organisation's liability for earned leave and is not funded. Future lease liability is based on AS 15 (Revised) on actuarial basis.

ii. Leave encashment benefit expensed in the Statement of Income and Expenditure for the year is Rs.6,48,074/- (Previous year Rs.4,49,471/-).

iii. Leave encashment benefit outstanding is Rs.37,72,659/- (Previous year Rs.32,68,402/-).

iv. Breakup of leave encashment fund is as follows;

(Amount in Rs.)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
Current liability		7,68,802	8,03,386
Non current liability		30,03,857	24,65,016
Total liability		**37,72,659**	**32,68,402**

46A Liability for leave encashment shown under leave encashment fund in note 5 to the consolidated financial statements.

47. The organisation has assessed and evaluated the impact of application of Labour Code 2020 on its operation. The effect of such impact is Rs.49,77,902/-. The same has been debited to the statement of income and expenditure during the year.

48. 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. The geographic sector wise financials as follows;

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Swami Vivekananda Youth Movement

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Segment reporting

Balance Sheet as at March 31, 2026

(Amount in Rs.)

Particulars	As at March 31, 2026		As at March 31, 2025	
	Foreign	Indian	Foreign	Indian
SOURCE OF FUNDS				
Restricted Funds	12,86,77,389	38,15,31,787	14,68,16,205	36,11,27,996
Designated Funds	29,31,788	7,06,76,572	55,72,988	7,16,07,501
Unrestricted Funds	2,27,72,018	1,51,84,869	1,88,00,961	1,64,97,666
TOTAL FUNDS	**15,43,81,194**	**46,73,93,228**	**17,11,90,154**	**44,92,33,163**
APPLICATION OF FUNDS				
Property, plant & equipment and Intangible asset	8,93,34,014	32,69,84,945	8,97,65,712	28,05,83,986
Investments	6,30,21,946	12,01,39,717	6,79,17,093	12,39,15,587
Deposits	-	11,72,780	-	11,33,260
Current assets	66,36,512	10,84,72,668	2,14,18,705	13,73,41,236
TOTAL ASSETS	**15,89,92,472**	**55,67,70,110**	**17,91,01,510**	**54,29,74,070**
LIABILITIES				
Current liabilities	41,05,543	8,15,85,622	74,05,621	8,36,47,866
Long term liabilities	5,05,735	77,91,261	5,05,735	1,00,93,041
TOTAL LIABILITIES	**46,11,278**	**8,93,76,882**	**79,11,356**	**9,37,40,907**
NET ASSETS	**15,43,81,194**	**46,73,93,228**	**17,11,90,154**	**44,92,33,163**

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Swami Vivekananda Youth Movement

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Segment reporting

Statement of Income and Expenditure for the year ended March 31, 2026

(Amount in Rs.)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	Foreign	Indian	Foreign	Indian
INCOME				
Unrestricted	81,32,406	29,28,05,391	35,30,556	28,17,47,602
Designated	-	2,05,363	-	1,74,428
Restricted	3,84,68,986	49,03,76,310	3,40,99,904	42,87,72,846
TOTAL	**4,66,01,392**	**78,33,87,064**	**3,76,30,460**	**71,06,94,876**
EXPENDITURE				
Development support	6,45,249	4,30,40,553	34,172	3,05,77,102
Institution based services	1,05,98,543	20,53,65,872	1,06,13,023	19,43,46,348
Community based services	3,27,00,840	42,86,53,065	2,35,36,132	37,25,45,420
Support services	-	9,38,77,252	-	9,30,19,665
Amount no longer receivable	24,524	4,81,063	-	2,16,864
Depreciation and amortization	1,02,24,476	2,31,80,517	77,42,741	1,96,59,941
TOTAL	**5,41,93,631**	**79,45,98,322**	**4,19,26,068**	**71,03,65,340**
NET MOVEMENT IN FUNDS	**(75,92,239)**	**(1,12,11,258)**	**(42,95,608)**	**3,29,536**

M S S V & Co. Chartered Accountants BANGALORE-20

SWAMI VIVEKANANDA YOUTH MOVEMENT

CA 2, KIADB Industrial Housing area, Ring road, Hebbal, Mysuru - 570016

Notes to forming part of the financial statements as at and for the year ended March 31, 2026

49. FUND RAISED THROUGH SOCIAL STOCK EXCHANGE (SSE)

During the Financial Year 2023-24 the Organisation had registered under Social Stock Exchange of National Stock Exchange (NSE) & Bombay Stock Exchange (BSE) which is a electronic fund raising platform regulated by Securities and Exchange Board of India (SEBI). Further the Organisation had listed "Zero Coupon Zero Principal Instruments ('ZCZP')" of 1,55,00,000 ZCZP instruments of Rs.1/- each and had raised total contribution of Rs.1,55,00,000/-.

The Organisation proposed to spend the said fund for "Viveka Tribal Centre for Learning" through which 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 neighbouring taluks over the period of five years.

50. EARMARKED FUNDS

i. Expenditure incurred during the year from earmarked fund is for both capital and recurring expenditure.

ii. Unspent amount available as on the balance sheet date is Rs.2,99,91,683/- (Previous year Rs.7,41,17,171/-)

51. 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 2025-26.

A Related parties and relationship

i. Governing body members

Sl No.	Name of the Person	Relationship	Age	Qualification	Service rendered in SVYM	Specialization
1	Dr. Sudheer B Bangalore	President	58	MBBS	40 Years	Paediatrician
2	Dr. Chandrashekhar K N	Vice President	66	MBBS	42 Years	General Physician
3	Dr. Prashanth	Secretary	49	MBBS	21 Years	Ophthalmologist
4	Dr. Dathathri M A	Joint Secretary	48	MBBS	21 Years	Ophthalmologist
5	Dr. Sridevi Seetharam	Treasurer	57	MBBS	40 Years	Pathologist
6	Ms. Swathi R	Executive Member	37	MSc	8 Years	Educationalist
7	Dr. Raghu M P	Executive Member	61	MBBS	38 Years	ENT Consultant

ii. Other related parties

1	Ms. Savitha S (Key Managerial Personnel)	Chief Executive Officer	45	Chartered Accountant	15 years	Not Applicable
2	Dr M R Seetharam	Spouse of Treasurer	61	MBBS, MS (Ortho)	42 Years	Orthopaedical

B. Transaction with related parties and Key Managerial Personnel **(Amount in Rs.)**

Particulars	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
Salary, Allowances and Professional fees to governing body		NIL	NIL
Salary and Allowances to Chief Executive Officer	51B(i)	16,47,720	15,90,000
Professional fees to Dr M R Seetharam	51B(ii)	25,74,697	24,67,581
		42,22,417	**40,57,581**

51B(i) The above figures do not include provision for gratuity payable and leave encashment as the same are actuarially determined for the Organization as a whole.

51B(ii) Dr. Seetharam is an orthopaedic surgeon who has been working as a Consultant at Vivekananda Memorial Hospital.

M S S V & Co. Chartered Accountants BANGALORE-20

52. CAPITAL COMMITMENTS

(Amount in Rs.)

Particulars	As at March 31, 2026	As at March 31, 2025
Major capital commitments	8,75,00,000	17,75,00,000
	8,75,00,000	**17,75,00,000**

53. PENDING LITIGATION

There is no pending litigation as on 31st March 2026.

54. NET MOVEMENT OF FUNDS

a) Surplus or deficit arising out of operations, adjusted against the General Fund.

b) Unutilized interest earned on Endowment Funds credited to Endowment Principle.

c) Unutilized interest earned on Asset Replacement Fund credited to Asset Replacement Fund.

d) Unutilized interest earned on Staff Recreation Fund credited to Staff Recreation Fund.

e) Depreciation charged during the year is transferred to asset fund through net movement of funds

55. GENERAL

a) Further, the Organization has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the accounting software, except for audit trail feature is not enabled for certain changes made, if any, using privileged/ administrative access rights to the SAP Business ONE application and the underlying database. Further no instance of audit trail feature being tampered with was noted in respect of the accounting software.

b) The management is taking steps to ensure that the books of account are maintained as required under the applicable statute.

c) Previous year's figures have been regrouped and reclassified wherever necessary to confirm with current year's presentation.

For MSSV & Co,
Chartered Accountants
ICAI Firm Registration Number : 001987S

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

Shiv Shankar T R
Partner
Membership No. : 220517

Mr. Shreeharsha M S
Senior Finance Manager

Mr. Manjunath Mogri
Deputy Director - Finance

Ms. Savitha S
Chief Executive Officer

Place: Mysuru
Date: May 26, 2026

Dr. Sridevi Seetharam
Treasurer

Dr. Prashanth C R
Secretary

Dr. Sudheer B Bangalore
President

SVYM

Featuring on SVYM's emblem and translating to 'Knowledge of God through service of man', in just four words 'Shiva Jnane Jeeva Seva' captures the essence of spirituality. It encourages us to pursue divinity in an experiential way by devoting ourselves in the service of the others, guiding us to see everyone as equal and serve them with equality, fairness and compassion to uphold their dignity.

We believe, SVYM is a platform for everyone to come and exercise spirituality by serving others.

SVYM Registered Office

Swami Vivekananda Youth Movement
CA2, KIADB Industrial Housing Area, Ring Road
Hebbal, Mysuru, Karnataka, India - 570016

SVYM Administrative Head Office

Swami Vivekananda Youth Movement
Hanchipura Road, Saragur Taluk, Mysuru District
Karnataka, India 571121

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