REPORT OF THE INDEPENDENT AUDITOR – *Odisha Anandalaya* BRANCH

To the Management of *Odisha Anandalaya* Branch of Vivekananda Rock Memorial and Vivekananda Kendra

Opinion

We have audited the accompanying branch financial statements of *Odisha Anandalaya* branch of Vivekananda Rock Memorial and Vivekananda Kendra ("Society"), which comprise the Balance Sheet as at 31st March 2026, and the Statement of Income and Expenditure for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying branch financial statements give a true & fair view of the state of affairs in the case of Balance sheet as at 31st March 2026, and the surplus/(deficit) for the year ended 31.03.2026 in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of opinion

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

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

Branch Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; Selection and application of appropriate accounting; Making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true & fair view and are free from material misstatement, whether due to fraud or error.

The Head office of the Society at Kanyakumari is responsible for overseeing the 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

MPS & Associates
Regd.No.
325105E
BBSR
Chartered Accountants

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

We communicate with branch management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. Further we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. In our opinion, proper books of accounts have been kept by the Trust so far as it appears from our examination of those books.

c. The Balance Sheet, the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

For MPS & ASSOCIATES
FRN Number: 325105E

MPS & Associates * Chartered Accountants * Regd. No. 325105E BBSR

CA. P R ACHARYA, Partner
Membership Number: 061658
UDIN: 26061658WFCMCE9041

Balance Sheet

As on 31-Mar-2026

Sources of Funds	2025-26	2024-25
Vivekanand Kendra Funds		
Branch Fund Balance (Opening)	-2,84,105	0
Excess of Income Over Expenditure	19,94,823	-13,18,867
Capital Transactions	1,99,713.70	10,34,762
Branch Contra	0	3,12,000
	19,10,431.70	**27,895**
Current Liabilities		
Advances Received	0	6,130
	0	**6,130**
Total	**19,10,431.70**	**34,025**
Application of Funds	**2025-26**	**2024-25**
Current Assets		
Cash-In-Hand	194	0
Bank Accounts	10,237.70	34,025
Fixed Deposits	19,00,000	0
	19,10,431.70	**34,025**
Total	**19,10,431.70**	**34,025**

As per our report of even date attached
For MPS & ASSOCIATES
FRN Number: 325105E

For Vivekananda Kendra, Odisha Anandalaya

MPS & Associates ★ Regd.No. 325105E BBSR ★ Chartered Accountants

Pratap

Pratap Pradhan
Dated: 02-Jun-2026

VRM & VK-Odisha Anandalaya ★

CA. P R ACHARYA, Partner
Membership Number: 061658
UDIN: 26061658WFCMCE9041

Schedules Forming Part of Balance Sheet

Capital Transactions

	2025-26	2024-25
Capital	1,99,713.70	10,34,762

Branch Contra

	2025-26	2024-25
VK-AICYAM	0	3,12,000

Advances Received

	2025-26	2024-25
Samarendra Ji	0	6,130

Bank Accounts

	2025-26	2024-25
ID423: HDFC Bank	10,237.70	34,025

Fixed Deposits

	2025-26	2024-25
ID:4670: 50100705256741	10,00,000	0
ID:4943: 50301330109033	9,00,000	0

As per our report of even date attached
For MPS & ASSOCIATES
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Pratap

Pratap Pradhan
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VRM & VK-Odisha Anandalaya

MPS & Associates Regd.No. 325105E BBSR Chartered Accountants

CA. P R ACHARYA, Partner
Membership Number: 061658
UDIN: 26061658WFCMCE9041

Fixed Asset Schedule (As par Income Tax Act 1961)

Odisha Anandalaya : Financial Year 2025-2026

Identification			Gross Block						Depreciation				Net Block	
Sr.	Asset Group	Rate	At Cost (01-Apr-2025)	Additions/Adjustments		Deletions/Adjustments		Total Cost (31-Mar-2026)	Upto 31-Mar-2025	For the Year 2025-2026	Deductions/ Adjustments	Upto 31-Mar-2026)	As On 31-Mar-2025	As On 31-Mar-2026
				Before Sept	After Sept	Before Sept	After Sept							
1	Rock Memorial	0%	0	0	0	0	0	0	0	0	0	0	0	0
2	Land	0%	0	0	0	0	0	0	0	0	0	0	0	0
3	Building	5%	0	0	0	0	0	0	0	0	0	0	0	0
4	Boat	20%	0	0	0	0	0	0	0	0	0	0	0	0
5	Machinary	15%	0	0	0	0	0	0	0	0	0	0	0	0
6	Furniture, Fixtures & Office Equipments	10%	0	0	0	0	0	0	0	0	0	0	0	0
7	Vehicles	15%	0	0	0	0	0	0	0	0	0	0	0	0
8	Library Books	40%	0	0	0	0	0	0	0	0	0	0	0	0
9	Computer, Printer and Scanner	40%	0	0	0	0	0	0	0	0	0	0	0	0
10	Air Conditioners	15%	0	0	0	0	0	0	0	0	0	0	0	0
11	Renewable Energy Devices	40%	0	0	0	0	0	0	0	0	0	0	0	0
12	Softwares	40%	0	0	0	0	0	0	0	0	0	0	0	0
13	School Laboratory Equipments	10%	0	0	0	0	0	0	0	0	0	0	0	0
14	Work-In-Progress	0%	0	0	0	0	0	0	0	0	0	0	0	0
	Totals		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

For Vivekananda Kendra, Odisha Anandalaya

Pratap Pradhan
Dated: 02-Jun-2026

VRM & VK-Odisha Anandalaya

As per our report of even date attached
For MPS & ASSOCIATES
FRN Number: 325105E

MPS Regd.No. 325105E BBSR Accountants

CA. P R ACHARYA, Partner
Membership Number: 061658
UDIN: 26061658WFCMCE9041

Income & Expenditure Statement

01-Apr-2025 to 31-Mar-2026

Incomes	2025-26	2024-25
Interest		
Interest On S B Accounts	17,051	12,517
Interest On Fixed Deposits		
Interest On Fixed Deposits	0	7,227
	0	*7,227*
	17,051	19,744
Voluntary Contributions		
Anandalaya Donations	2,72,000	1,04,001
General Donation	2,60,151	3,84,102
Grant/ Donations under CSR	56,77,080	0
	62,09,231	4,88,103
Total	62,26,282	5,07,847

Expenditures	2025-26	2024-25
Administration Group		
Administrative Expenses		
Bank Charges	354	0
Printing And Stationery	0	5,991
Travelling And Conveyance Expenses	0	800
	354	*6,791*
	354	6,791
Education Expenses		
Anandalaya Expenses		
Acharya Meeting and Food Expenses (Anandalaya)	1,81,295	50,261
Anandalaya Expenses	1,27,198	30,252
Honorarium Acharya (Anandalaya)	29,58,000	13,49,250
Honorarium Supervisor (Anandalaya)	6,27,250	2,54,000
Prashikshan Shibir Acharya (Anandalaya)	1,90,946	54,981
Prashikshan Shibir Supervisor (Anandalaya)	10,343	2,190
Sports, Competition and Celebration Expenses (Anandalaya)	82,454	2,165
Teaching Materials Expenses (Anandalaya)	25,090	37,900
Travelling and Logistics Expenses for Trainers and Resource Per	13,334	3,500
Vehicle Fuel & Maintenance (Anandalaya)	15,195	23,584
	42,31,105	*18,08,083*
	42,31,105	18,08,083
Total	42,31,459	18,26,714

MPS & Associates Chartered Accountants Regd.No. 325105E BBSR

Income Over Expenditure	19,94,823	-13,18,867

As per our report of even date attached
For MPS & ASSOCIATES
FRN Number: 325105E

For Vivekananda Kendra, Odisha Anandalaya

VRM & VK-Odisha Anandalaya

MPS & Associates Regd.No.: 325105E BBSR Chartered Accountants

Pratap Pradhan
Dated: 02-Jun-2026

CA. P R ACHARYA, Partner
Membership Number: 061658
UDIN: 26061658WFCMCE9041

Receipt Payment Statement

01-Apr-2025 to 31-Mar-2026

Receipts	2025-26	2024-25
Opening Balances		
Bank Accounts		
ID423: HDFC Bank	34,025	0
	34,025	*0*
	34,025	**0**
Advances		
Advances		
Samarendra Ji	3,500	6,130
Other Advance	11,000	0
	14,500	*6,130*
	14,500	**6,130**
Education Expenses		
Anandalaya Expenses		
Honorarium Acharya (Anandalaya)	4,000	0
	4,000	*0*
	4,000	**0**
Interest		
Interest On S B Accounts	17,051	12,517
Interest On Fixed Deposits		
Interest On Fixed Deposits	0	7,227
	0	*7,227*
	17,051	**19,744**
Voluntary Contributions		
Anandalaya Donations	76,000	3,000
General Donation	2,60,151	3,33,102
Grant/ Donations under CSR	38,29,080	0
	41,65,231	**3,36,102**
Inter Branch Receipts		
VKOSP-Amlipani	19,610	1,18,570
Pune	1,96,000	1,01,001
VK-AICYAM	20,50,000	15,47,469
VKOSP-Deoband	0	59,529
Kanyakumari_Foreign	0	10,07,691
Kanyakumari_HO	0	51,000
	22,65,610	**28,85,260**
Total	**65,00,417**	**32,47,236**
Payments	**2025-26**	**2024-25**
Closing Balances		

MPS & Associates
Regd.No. 325105E
BBSR
Chartered Accountants

Cash	194	0
Bank Accounts		
ID423: HDFC Bank	10,237.70	34,025
	10,237.70	*34,025*
Fixed Deposits		
ID4670: 50100705256741	10,00,000	0
ID4943: 50301330109033	9,00,000	0
	19,00,000	*0*
	19,10,431.70	34,025
Administration Group		
Administrative Expenses		
Bank Charges	354	0
Postage And Courier Charges	570	0
Printing And Stationery	0	5,991
Travelling And Conveyance Expenses	0	800
	924	*6,791*
	924	6,791
Advances		
Advances		
Samarendra Ji	9,630	0
Other Advance	11,000	0
	20,630	*0*
	20,630	0
Current Assets		
TDS Receivable	286.30	707
	286.30	707
Education Expenses		
Anandalaya Expenses		
Acharya Meeting and Food Expenses (Anandalaya)	1,47,094	50,261
Anandalaya Expenses	1,15,198	30,252
Honorarium Acharya (Anandalaya)	29,62,000	13,49,250
Honorarium Supervisor (Anandalaya)	6,27,250	2,54,000
Prashikshan Shibir Acharya (Anandalaya)	1,90,647	54,981
Prashikshan Shibir Supervisor (Anandalaya)	10,343	2,190
Sports, Competition and Celebration Expenses (Anandalaya)	82,454	2,165
Teaching Materials Expenses (Anandalaya)	24,290	37,900
Travelling and Logistics Expenses for Trainers and Resource Per	1,495	3,500
Vehicle Fuel & Maintenance (Anandalaya)	995	23,584
	41,61,766	*18,08,083*
	41,61,766	18,08,083
Inter Branch Payments		
VK-AICYAM	3,25,782	2,00,000
VKOSP-Amlipani	80,597	1,18,570
Kanyakumari_Foreign	0	10,07,691
VKOSP-Deoband	0	59,529
	4,06,379	13,85,790

MPS & Associates Chartered Accountants Regd.No.: 325105E BBSR

Total	65,00,417	32,47,236

As per our report of even date attached
For MPS & ASSOCIATES
FRN Number: 325105E

For Vivekananda Kendra, Odisha Anandalaya

MPS & Associates Regd.No. 325105E BBSR Chartered Accountants

VRM & VK-Odisha Anandalaya

Pratap Pradhan
Dated: 02-Jun-2026

CA. P R ACHARYA, Partner
Membership Number: 061658
UDIN: 26061658WFCMCE9041

TO WHOM IT MAY CONCERN

This is to certify that in accordance with the stipulation under Sec.40A(3)/(3A) of the Income tax Act, 1961, no cash payment aggregating to more than Rs.10,000/- (Rupees Ten thousand) was made to any person on a single day as per the books of account of M/s.Vivekananda Rock Memorial & Vivekananda Kendra (PAN: AAATV0153D), VRM & VK BRANCH ODISHA ANANDALAYA in the FY 2025-26

For ……………………………… For MPS & Associates Chartered Accountants

CA. P. R. Acharya
Partner
Membership No-061653
FRN-325105E

02/06/26

Chartered Accountants

(Name……………………………)

STATEMENT OF CASH AND NON CASH EXPENSES

Odisha Anandalaya 01-Apr-2025 to 31-Mar-2026

Expenditures	2025-26	Cash	Non Cash Expenses
Administration Group			
Administrative Expenses			
Bank Charges	354.00	-	354.00
			-
Education Expenses			
Anandalaya Expenses			
Acharya Meeting and Food Expenses (Anandalaya)	1,81,295.00	10,251.00	1,71,044.00
Anandalaya Expenses	1,27,198.00	824.00	1,26,374.00
Honorarium Acharya (Anandalaya)	29,58,000.00	-	29,58,000.00
Honorarium Supervisor (Anandalaya)	6,27,250.00	-	6,27,250.00
Prashikshan Shibir Acharya (Anandalaya)	1,90,946.00	1,03,206.00	87,740.00
Prashikshan Shibir Supervisor (Anandalaya)	10,343.00	500.00	9,843.00
Sports, Competition and Celebration Expenses (Anandalaya)	82,454.00	7,840.00	74,614.00
Teaching Materials Expenses (Anandalaya)	25,090.00	-	25,090.00
Travelling and Logistics Expenses for Trainers and Resource Per	13,334.00	300.00	13,034.00
Vehicle Fuel & Maintenance (Anandalaya)	15,195.00	495.00	14,700.00
			-
			-
Total	**42,31,459.00**	**1,23,416.00**	**41,08,043.00**

Batap.

VRM & VK-Odisha Anandalaya

MPS & Associates ★ Chartered Accountants ★ Regd. No.: 325175E BBSR