



# COLLABORATING-CSR

*with*

GLOBAL VIPASSANA FOUNDATION

*and*

VIPASSANA RESEARCH INSTITUTE



Preserving Dhamma for 2500 Years



---

**Question:**

**You keep referring to the Buddha. Are you teaching Buddhism?**

---

**S.N. Goenka:**

I am not concerned with “isms”. I teach Dhamma that is, What the Buddha taught. He never taught any “ism” or sectarian doctrine. He taught something from which people of every background can benefit: an art of living. Remaining in ignorance is harmful for everyone; developing wisdom is good for everyone.

So anyone can practice this technique and find benefit. A Christian will become a good Christian, a Jew will become a good Jew, a Muslim will become a good Muslim, a Hindu will become a good Hindu, a Buddhist will become a good Buddhist.

One must become a good human being; otherwise one can never be a good Christian, a good Jew, a good Muslim, a good Hindu, and a good Buddhist. How to become a good human being – that is most important.

This is Buddha’s Teachings and Vipassana helps you to achieve it with eradication of miseries and sufferings and shows how to live peacefully.

*Don't accept something:  
because you have heard it many times;  
because it has been believed traditionally for generations;  
because it is believed by a large number of people;  
because it is in accordance with your scriptures;  
because it seems logical;  
because it is in line with your own beliefs;  
because it is proclaimed by your teacher,  
who has an attractive personality  
and for whom you have great respect.*

Accept it only after you have realized it yourself at the experiential level and have found it to be wholesome and beneficial to one and all. Then, not only accept it but also live up to it.

- The Buddha

# contents

05

**Collaboration**

06

**What can Corporate Houses  
achieve together?**

07

**Campus**

- 1) *Global Vipassana Foundation*
- 2) *Vipassana Research Institute*

12

**Project Proposals & Homepages**

14

**Return of Vipassana**

16

**Pagoda Ideology**

18

**GVP, Mumbai**

30

**GVP Campus View**

32

**VRI, Mumbai**

41

**CSR Projects**

58

**Tax Exemption**



## Collaborating with Global Vipassana Foundation (GVF) & Group through Corporate Social Responsibility (CSR)

Application of Science and Technology has made Global Vipassana Pagoda (GVP) be declared by Maharashtra Tourism Development Corporation (MTDC) as one of the “Seven Wonders of Maharashtra”. It provides a whole new generation of Indians in India and abroad with a way for all people from all sections of the society irrespective of any religions to learn and accept non-sectoral Vipassana Meditation technique and teachings of Gautama Buddha called Dhamma or Dharma.

GVP has led to a better understanding and knowledge for development of mental faculties to face fear, anxiety and address the problems of today’s world. Group entities in campus like Vipassana Research Institute (VRI) continue to contribute immensely in the education of students that has resulted in paving the way for India’s contribution to the world at large in basic sciences. VRI’s University accredited research in sustainable invaluable priceless meditation techniques of Anapana and Vipassana is well renowned.

Collaborating to address the problems of the present and planning for next few decades for visitors, meditators and students who come to

Global Pagoda in thousands hinges increasingly on the collaborations between government, private and international organisations and corporates.

Such like-minded, synergistic collaboration brings together the diverse expertise capabilities and financial resources of various sectors and ensures success when they are collectively channelised to address the root cause of human problems and helps to preserve and maintain Pagoda and Campus for many generations to come.

We look at CSR corporates supporting us at GVF and VRI with financial support or any suitable amounts to lead together for the benefit of all and make all mankind happy with scientifically proven art of living through Vipassana meditation at GVP’s serene campus spread over 16 acres in Mumbai.

Ever increasing foot falls at the world’s largest hollow dome, students for Meditation Centre and at Institute have given vast opportunity to all to join hands in spreading the Vipassana Meditation and teachings of Buddha as taught under the tradition of Padma Bhushan awardee late Shri S.N. Goenka who was instrumental in opening of over 200 centers in the world.



## What can The Global Vipassana Foundation (GVF) Group do? and Corporate Houses achieve together?

Global Vipassana Pagoda is seeking collaborations with reputed corporate houses, Industrialists, Philanthropists who are engaged in contributing to the wellbeing of the society/ common man through their various programs in education and health (mental) and health care sectors across the country. The focus results in a scientifically proven outcome of transformation of one's attitude and promotes personal experiential attitudinal transformation in one's attitude and the wisdom is gained through personal experience. One finds prejudice being replaced by compassion; jealousy at the success of others changing to joy; greed and arrogance getting transformed to generosity and humility. This mental change is the real conversion bought by Vipassana. Vipassana also helps many to come out of their addictions to different intoxicants, complexes, depression, chronic health problems and psychosomatic issues. Increased positivity of mind delivers better health. By the practice of Vipassana, many students have been able to face life-altering situations, adversaries, illness and even death, with perfect equilibrium of mind.

It is not merely about seeking financial assistance for the above; it is about sharing ideas, experience and expertise. We would like to combine our strengths in propagation of Vipassana Meditation and conduct research through Vipassana Research Institute (VRI) and educating about Anapana through modern science and technology with those of corporate houses in understanding the cause of various societal problems and ways to eradicate the same. We have the advantage of having on campus highly accomplished young faculty and motivated staff and extremely friendly, proactive dedicated administration & management. Any idea can be tried at GVF campus without any constraints. Only limiting factors currently are overstretched utilization of infrastructure/ financial resources.

We seek sponsorship for the programs projects listed in this note. These are only indicative of our vision and passion. We are open to suggestions and would like to collaborate to serve the society and impart education of Vipassana and Anapana meditation to all including differently abled children.

The key focus remains as per Buddha's doctrine and philosophy - taking care of relics of Buddha, enshrine relics in Pagoda, teach Anapana and conduct classes for visitors and meditators on campus. Make infrastructural enhancements in tune with needs of visitors, students and meditators to meditate and get educated under the relics of Buddha.

We would like to collaborate to implement ideas, which will have long-lasting positive impacts on our society. Programs / projects listed below are only indicative of our vision and passion. We are open to suggestions and would like to collaborate to serve the society that, despite numerous problems, has enabled the country to continue the chain of teachers to spread Vipassana Meditation. Corporate houses / organisations / trusts may partner with us exclusively or in part to implement these ideas and contribute to infrastructure shortcomings to spread Vipassana Meditation on lines of vision of Principal Teacher Shri S.N. Goenka who was instrumental for return of Vipassana Meditation after 2500 years back to the land of origin India and helped in spreading it all over.

## About Global Vipassana Foundation (GVF)

Global Vipassana Foundation (GVF) are the Trustee Holders for Global Vipassana Pagoda and operate with principles of ethics – and its Trust Membership is not power, it is responsibility to be effective.

It is our belief that GVF Trust needs a strong board, but a board (of Trustees) that does the Trust's work and not only helps think through the institution's mission, but also guardian of that mission and makes sure that as an organization lives up to its basic mission. The Global Vipassana Foundation (GVF) is a Not-for-Profit Trust, registered under the Income tax Act, 1961, donations to the same are eligible for deduction under section 80G of the said act and governed under the Commissioner of Charities. The GVF has continued the responsibility of making sure that it has competent management, the right management and role is to appraise the performance of the organization AND; Membership on this TRUST BOARD IS NOT POWER; IT IS RESPONSIBILITY. GVF Trust Deed Objects are already afore mentioned in CSR eligibility and as administrators of Global Vipassana Pagoda the Missions of the Pagoda that are as follows -

- Sustain & conserve the relics of Buddha and the housing monument-Global Vipassana Pagoda- a beacon for the next 2500 years that will enable meditators from all parts of the world to come, meditate and keep practicing the Vipassana meditation in its pure form as taught by Shri S. N. Goenka - in the tradition of Sayagyi U Ba Khin.
- To ensure that Global Vipassana Pagoda becomes a world class monument and a destination that has appealing & long impacting
- To inspire inexperienced to sit for 10 day Vipassana courses & experience the benefits.
- Expressing gratitude to the tradition that preserved the path in its pristine purity from Buddha to Sayagyi U Ba Khin and Myanmar as a nation; because of whom the world could receive the noble path of Vipassana.
- To facilitate sharing of correct information, right understanding and awareness about the life and teachings of Buddha; that show a universal path to come out of all human sufferings. Dispelling myths and misconnects about life and teachings of Buddha.



# Conscious Autonomous Outreaching Activities and Objectives For the all public, students & mankind.

## 1

### Global Vipassana Foundation (GVF)

#### Activities & Objectives:

- ◆ Dispelling myths and mis-concepts about Life and Teachings of Gautama The Buddha – The Dhamma.
- ◆ Conserve corporeal Relics of Gautama Buddha.
- ◆ Facilitate visitors and meditators from all parts of the world to come to meditate and keep practicing the Vipassana meditation in its purest form as per Dhamma.
- ◆ **Provide interactive, proactive information of Global Vipassana Pagoda (GVP)**
  - Conducted Audio Tour Mobile App (25 Points)
  - The Pagoda has the world's largest pillar-less stone dome and its architecture.
  - Original Paintings Gallery on Life of Buddha.
  - Enshrined Relics of Gautama Buddha.
  - Group tours and Study tour
  - Museum (WIP)
  - Bodhi Tree etc.
- ◆ **Give information and hand-outs to educate all visitors on teachings of Buddha and Why Vipassana?**, uniqueness of Vipassana on the basis of Laws of Nature with universal Application and worldwide acceptance.
- ◆ No religious conversion. Practiced by all. (*of any caste, religion or Nationality*)
- ◆ About Worldwide Vipassana Meditation Centers. (*There are no charges for the courses not even to cover the cost of food and accommodation.*)
- ◆ Chain of Principal Teachers of Vipassana.
- ◆ Accomplishments of Myanmar (Burma) country.
- ◆ Courses for Children & Teenagers that are offered. (To train their minds and improve in their studies, extracurricular activities.)
- ◆ Prison Courses - as conducted in prisons in India and abroad. (To facilitate rehabilitation and Positive effects on the criminals.)
- ◆ Vipassana Research Institute-VRI recognitions & Anapana meditation
- ◆ Dhamma Pattana Vipassana Centre - DPVC 10 day Courses in Global Pagoda
- ◆ Provide infrastructural & operational support to spread Vipassana activities etc.
- ◆ Conduct and maintain sustainable activities to support VRI.
- ◆ Conduct 1 day Vipassana Mediation courses.
- ◆ **To facilitate sharing of correct information, right understanding and awareness about the life and teachings of Buddha;**
- ◆ Provide short sessions of Anapana technique to inspire for Vipassana Courses.
- ◆ Standardized guidance to inform & help to register and participate in the Vipassana courses.
- ◆ Info Centre & Help Desk for GVP, Audio tour and Vipassana and its benefits. Registration for courses.
- ◆ Organise Corporate and institutional visits and Government Departments to educate about Anapana and invite them to Pagoda to be educated on Buddha's Teachings and inspire them for Vipassana Courses.
- ◆ Promote Government's encouragement to sit for 10 days course with paid leave.
- ◆ Special courses for professionals Doctors, Advocates, Chartered Accountant, Researchers etc.

#### Note:

- 1) Eligible to CSR & applicable for FCRA, 12A
- 2) MCA Number: CSR00010948



GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
OFFICE OF THE REGISTRAR OF COMPANIES

Date: 08-07-2021

NOTE: THIS LETTER IS ONLY AN APPROVAL FOR REGISTRATION OF THE ENTITIES FOR UNDERTAKING CSR ACTIVITIES.

To:  
Global Vipassana Foundation, Green House, 2nd Floor, Green Street,  
Fort, Mumbai, MH18, MH-400023

PAN : AAATG1256C

Subject: In Reference to Registration of Entities for undertaking CSR activities  
Reference: Your application dated 08-07-2021 (SRN-T3068069)

Sir/Madam,

With reference to the above, it is informed that the entity has been registered for undertaking CSR activities and the Registration number is CSR00010948. Please refer the registration number for any further communication.

  
 Registrar of Companies  
 ROC-DELHI

Note: The corresponding form has been approved and this letter has been digitally signed through a system generated digital signature.

# 2

## Vipassana Research Institute (VRI)

### Activities & Objectives:

- ◆ **Theoretical studies & research on original words of Buddha (Tipitaka) & teachings of Gautama The Buddha**
- ◆ **To propagate technique of Vipassana Meditation & spread teachings of Buddha-Dhamma**
- ◆ **To conduct research & publish books, periodicals, research papers etc.**
- ◆ To discover ways & means to make technique of Vipassana more beneficial to one & all
- ◆ **Hold & protect Guruji's Intellectual Property Rights**
- ◆ Custodians & operations of Global Data Centre & International Website.
- ◆ World-wide preparations of Vipassana Course Registration System.
- ◆ Translation, compilation, publications, distribution & coordination of teaching materials for use of Vipassana teaching fraternity & scholars.
- ◆ Distribution of publications and printing of newsletters- in different languages – 90 in English, 55 in Hindi, 34 in Marathi, 16 in Gujarati, 25 in other languages.
- ◆ **MITRA PROGRAM**
  - To promote Anapana to students / teachers at school level.
  - Over 60 lakhs children are given education.
  - Over 1.2 Lakhs school teachers trained.
- ◆ **Academic Courses**
  - Live ONLINE Classes, Workshops etc.
  - Residential & Online Diploma Courses of PALI.
  - PhD and MA in Pali and Buddha's Teachings Studies in collaboration with Symbiosis University
- ◆ **World Wide Support**
  - Software and Mobile Applications.
  - Conducting all courses on tablets & electronic devices.
  - Delivering multi lingual instructions and discourses
  - Anandi Gaon App for Anapana under happy village Projects
  - Software for Pali courses (under development)
  - Email system & IVR system for providing helpline support.
  - App for conducting Children's course & One day course App

### Note:

- 1) Eligible for CSR and applicable for FCRA, 12A, 35(i)
- 2) MCA Number: CSR00012441





महाराष्ट्र शासन  
आयुक्त, शिक्षण यांचे कार्यालय  
मध्यवर्ती इमारत डॉ.अॅनी बेझंट, मार्ग, पुणे ४११००१.

e-mail : [paeducomr@gmail.com](mailto:paeducomr@gmail.com)

Website: [www.education.maharashtra.gov.in](http://www.education.maharashtra.gov.in)

०२०/२५७१६३३६

२५७१६३९८

जा.क्र.आशिका/विपश्यना -विद्या.प्रशिक्षण/२०२०-२१/५३८

दि.२८ जाने.२०२१

प्रति,

- १.शिक्षणाधिकारी (प्राथ.)सर्व
- २.शिक्षणाधिकारी (माध्य.)सर्व
- ३.शिक्षण निरीक्षक (पश्चिम, दक्षिण व उत्तर)

विषय: इ.५ वी ते १२ वीतील विद्यार्थ्यांसाठी ऑनलाइन पद्धतीने आनापान प्रशिक्षणाबाबत....

संदर्भ: १.शासन परिपत्रक क्र.संकीर्ण २०११/२९६/११/माशि-३ दिनांक २७ जाने.२०१२

२.शिक्षण संचालनालय (माध्य.व उच्च माध्य.)कार्यालयाचे पत्र जा.क्र.संकीर्ण

२०१२/विपश्यना १५ क /६६०१/दि.१२ जुलै २०१२.

३.या कार्यालयाचे परिपत्रक जा.क्र.आशिका/स्विस/मित्रउपक्रम/२०१९-

२०/४८५६/दि.८ ऑगस्ट २०१९.

४. कार्यालयाचे पत्र जा.क्र आयुक्त कार्यालय/विप/२०२० २१/३५ दि.१४ सप्टें. २०२०

५.या कार्यालयाकडील बैठक दि.२३.११.२०२० चे इतिवृत्त.

६.शासन पत्र क्र.संकीर्ण २०२१/प्रक१/एस डी-४ दि.१ जानेवारी २१

उपरोक्त विषय व संदर्भीय पत्र क्र.४ अन्वये, कोविड-१९ संसर्गाच्या कालावधीमध्ये राज्यातील दोन लाखापेक्षा अधिक शिक्षकांनी स्वतःहून आनापान चे प्रशिक्षण घेतले आहे. या प्रशिक्षणानंतर शिक्षकांनी प्रशिक्षणाबाबत अतिशय उत्तम प्रकारचे अभिप्राय नोंदवून आनापान साधनेची दैनंदिन जीवनातील आवश्यकता याचे महत्त्व विदीत केले आहे.

आनापान साधनेची उपयुक्तता लक्षात घेऊन राज्यातील सर्व माध्यमाच्या सर्व व्यवस्थापनाच्या शाळांमधील इ.५ वी ते १२ वी तील सर्व विद्यार्थ्यांसाठी ऑनलाइन पद्धतीने यु-ट्यूब चॅनेलच्या माध्यमातून आनापान साधनेचे प्रशिक्षण रविवार, दि. ३१ जानेवारी २०२१ रोजी सकाळी ८ ते १० या वेळेत आयोजित केलेले आहे. सदरचे प्रशिक्षण मराठी, हिंदी व इंग्रजी भाषेतून होणार आहे. विद्यार्थी आपल्या सोयीनुसार यापैकी कोणत्याही एका भाषेतील प्रशिक्षणात

*Translated from Marathi*  
**Directorate of Education**  
**(Secondary and Higher Secondary)**

GOVERNMENT OF MAHARASHTRA  
 Central Building, Dr. Annie Besant Road, Pune 411001

e-mail: [doesecondry@gmail.com](mailto:doesecondry@gmail.com)

Website: [www.mahdoesecondary.com](http://www.mahdoesecondary.com)

Tel: (020) 26121394/96

Fax: (020) 26132145

Outward No. Sankirn-2012/Vipassana/15C (8)/6601

Secondary and Higher Secondary, Pune- 411001

Date: 11(12)/07/2012

**(1) Background:-**

Vide Government circular no. MISC-2011/296/11/MS-3 dated 5<sup>th</sup> Oct. 2011 and circular no. MISC-2011/296/11/MS-3 dated 27<sup>th</sup> Jan. 2012 directives were issued to all the Primary and Secondary Schools in the State to start the Anapana Meditation Course. The project is going to help the children 5<sup>th</sup> standard to 10<sup>th</sup> standard in their mental and intellectual growth.

Anapana meditation is the first step in learning Vipassana. Through Anapana courses children are able to face with confidence the fear of examination, anxieties and pressures of childhood and adolescence. Anapana gives them insight into the working of their own minds, making their thought process positive and helps them build inner strength and confidence enabling them to control their conduct and thought process.

This is provided in three steps. In the first step the students practice abstinence from killing, stealing, lying, sexual misconduct and the use of intoxicants. These form the foundation of this technique. By observation of these precepts students can successfully control their unruly mind with the help of self discipline. In the second step through Anapana practice they focus attention on the breathing process. Thereby they experience the movement of breath as it comes in and goes out naturally. In the third step, through Anapana technique the observed peace of mind and happiness is shared with others through Metta Bhavna.

It is observed that daily practice of Anapana Meditation by children helps them to improve concentration of mind, awareness and alertness of the mind, improves self discipline, increases memory, decision-making power, increases self-confidence, over come fear, anger, nervousness, increases capacity to work, better performance in studies, sports and extra-curricular activities. There are no rites or rituals involved in the practice of Anapana; therefore practicing it is essential for developing new generation of healthy mind set. In view of the above, it is thought fit to introduce Anapana courses in all Primary and secondary schools, for the children from 5<sup>th</sup> standard to 10<sup>th</sup> standard, in the state.

Accordingly for effective implementation of activity decided by Government the Committees have been formed at State, District, Taluka and School level and various instructions have already been issued for the same.

For implementation of this activity, it is essential that from each school at least one teacher completes the 12 day training conducted by Vipassana Research Institute, Dhammagiri, Igatpuri, Dist. Nasik of vipassana and Anapana which is to be provided to students. Similarly the school teachers who have already completed the Vipassana course conducted by Vipassana Research Institute should complete one day Anapana Training which will be provided to students. Those schools in which teachers as mentioned above has completed the Vipassana as well as Anapana training in such schools for the students the Anapana training and its daily practice should be started. For actions on this the instructions as below are issued.

## The project proposals for CSR

With the Governmental agencies impetus in creating infrastructure like bridges, widening of roads and development of parking lot etc. in line of sanctioned DP plan for the area under M-G-U (Manori-Gorai-Uttan) Notified area plan 2012-2022; addressing to the needs of exponential increasing number of visitors and meditators has become a reality and educating, teaching, meditating experience be fruitful is a necessity as it is an internationally a vital place. The need of incremental additional infrastructure to match the needs on an immediate basis and look at ways to augment our facilities to impart teachings of Gautama Buddha's ancient technique Vipassana Meditation for all beings has come to the forefront. Having completed Main Pagoda there are number of ancillary works yet to be completed which would facilitate the visitors desiring information on Buddha, Anapana & Vipassana meditation hence further on some of the project proposals for CSR in

order of our priorities are as follows:

- Construction of Meditation Building for Meditators cum Anapana Meditation Centre for Visitors (Dhammalaya-2)
- VRI Building reconstruction
- Repairs of Pagoda
- Water saving measures – drip irrigation and waste water treatment
- Data Centre
- Mitra Program
- Enhancing visitor's experience (Acoustics and Gallery)
- Improvement and upgradation of Security (Scanners)
- Digitising, Documentation and Archiving of making of Global Vipassana Pagoda
- Structural Health Monitoring of the Pagoda
- Sheltered Sunroof with Solar Panels for Jetty Road to Pagoda.

## Homepages and attachments

International Vipassana Website  
<https://www.dhamma.org>

Worldwide Courses  
<http://www.dhamma.org/en-US/courses/search>

Global Vipassana Pagoda  
<http://www.globalpagoda.org>

Vipassana Courses for Business Executives  
<https://www.executive.dhamma.org>

Vipassana in Prison  
[www.prison.dhamma.org](http://www.prison.dhamma.org)

Anapana Meditation for Children  
[www.children.dhamma.org](http://www.children.dhamma.org)

Mitra Upakram  
<http://www.mitrapakram.net>

# CORPORATE SOCIAL RESPONSIBILITY FUNDING ELIGIBLE WORKS

## GLOBAL VIPASSANA PAGODA-NON-SECTARIAN BEACON OF WORLD PEACE & HARMONY

### Ministry of Corporate affairs CSR Schedule VII section 135 applicable items

(page 42-43)

#### Under Item No. 1 (Healthcare & Sanitation)

1. Ambulance, Paramedic training
2. Common Public Toilet Utility Service
3. Housekeeping devices & cleaning machines

**₹ 155 lakhs**

(page 51)

#### Under Item No. 4 (Conservation & Environment)

1. Drip Irrigation
2. Decentralized wastewater treatment & recycling system (Sewerage Treatment)
3. Power Saving Devices

**₹ 375 lakhs**

(page 44-49)

#### Under Item No. 2 (Promoting Spl. Education)

1. VRI Bldg. 2. Software Development 3. Vipassana awareness in Govt. organizations 4. Construction of meditation bldg. 5. Upgrade Info Center 6. Help Desk 7. Laser Show 8. Educational Film 9. Inclusion in Meditational Tourism 10. PR communication 11. Research Fellowships awards 12. Mitra Website upgradation for juvenile offenders & for students in private schools 13. Technology Upgradation – Data Center

**₹ 3629 lakhs**

(page 52-55)

#### Under Item No. 5 (National Heritage & literature)

1. Archiving works of meditation & Pali Literature
2. For ISO Standards 3. Igatpuri Security systems
4. Structural health Monitoring & Structural audit of main Pagoda 5. Dome acoustics & glass viewing gallery
6. Canopy internal works
7. Repairs of parikarma flooring
8. Original Paintings Gallery
9. Master Plan Design
10. GVF Security systems

**₹ 1281 lakhs**

(page 50)

#### Under Item No. 3 (Empowering Women)

1. Dedicated women team for women institutes – Gender equality & empowerment of women

**₹ 12 lakhs**

**Grand Total  
₹ 5452 lakhs**

## The Return of Vipassana to India and Myanmar Connection

Approximately 218 years after the Mahaparinibbana of Gautama the Buddha; Ashoka Emperor came in contact with Vipassana and Teachings of Buddha called “Dhamma”. Having benefited, Emperor Ashoka inspired emissaries to travel far and wide with the authentic literature along with Vipassana meditation to spread teachings of Buddha and thus sowed seeds of Dhamma in neighboring countries like Sri Lanka, Myanmar and Thailand. Myanmar Teachers preserved the literature and practice in the original pristine purity and remained in debt of India to have given this great technique of elimination of impurities and showing the path of liberation from miseries in life cycles.

To understand the history of Global Vipassana Pagoda, going over the recent past; it is important to mention that in the early 20th Century, the Chain of Myanmar’s reverend monks from Ledi Sayadaw, Saya Thetgyi - a farmer; thereafter again- a family man Sayagyi U Ba Khin; all had complete faith in the traditional belief that on completion of 2500 years of the First Buddha Sasana, this technique would return to India. The reverend chain of Teachers believed that Myanmar was indebted to India and they had to repay this debt back to India. Further believed that it is from India thereafter; it would spread throughout the world as Second Buddha Sasana. It was also realized that this important worldwide mission could only be fulfilled by a householder/ lay man.

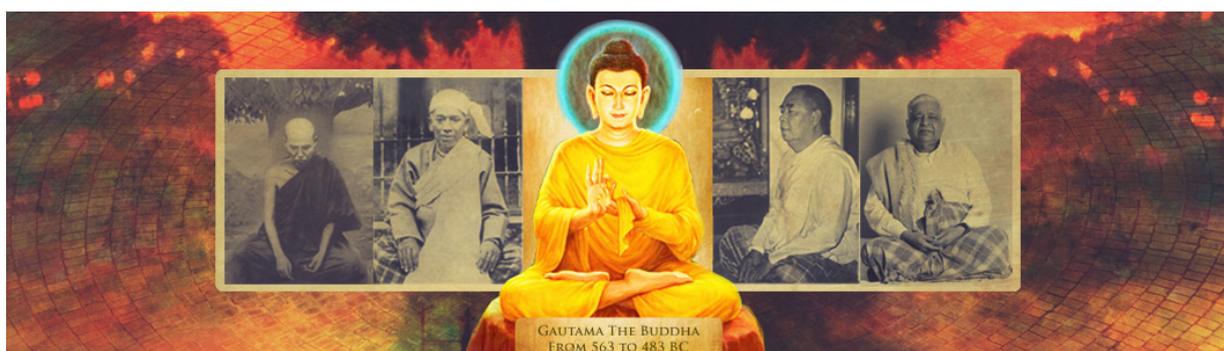
Sayagyi U Ba Khin strongly believed that with his layman Burmese student of Indian origin Shri Satya Narayan Goenka; the time had come to

return this invaluable technique to the land of its origin. Hence Sayagyi U Ba Kin passed on the mantle to Shri S.N. Goenka of teaching Vipassana to India and the world when he returned to India in 1969. Since then, India’s Principal Teacher of Vipassana Shri S.N. Goenka devoted his entire life for spreading Vipassana Meditation across the world; more specifically in India.

Making of the Global Vipassana Pagoda is one such feat commemorating the historic prophetic truth of “Return of Vipassana Meditation to India”. The Global Vipassana Pagoda, a ‘World Monument of Peace and Harmony’ constructed in the suburbs of Mumbai in India was inaugurated by then President of India. It is a symbol of gratitude to Myanmar whose people through the monastic teacher-student tradition, ensured the practical aspect of the teaching ‘Vipassana’ and preserved its pristine purity for 2500 years.

The Global Vipassana Pagoda has the world’s largest pillar-less stone Dome about 85 meters or 280 feet in diameter. It is also the world’s biggest stone Pagoda and one of the tallest stone monuments in the world. Architecturally the Pagoda has been built to last for thousands of years although there is no use of steel or cement in its construction while interlocking the stones.

Principal Teacher of Vipassana Meditation reverend Shri S.N. Goenka; also a Padma Bhushan awardee conceptualized the Global Vipassana Pagoda as a place where people belonging to all regions, religions of the world can come together to meditate experience peace within themselves and generate peace and harmony



for the entire world. Visitors and tourists from all across the world come to Global Vipassana Pagoda to know more about Vipassana Meditation and the teachings of Gautama the Buddha. They also meditate here to feel powerful vibrations emanating from the corporeal Relics of the Buddha that are enshrined here. It is also recognized by Maharashtra Government Tourist Department as one of the 7 wonders of Maharashtra.

Concept & planning of Global Vipassana Pagoda is based on the making of a replica of the famous Shwedagon Pagoda in Yangon, Myanmar. The Pagoda is a symbol of gratitude to Myanmar for preserving the ancient technique of Vipassana and sending it back to India.

It was planned to create a size, grandeur, and style of the Pagoda that will reinforce the image of India as the foremost land of spirituality in the world. The planning was based on the amalgamation of ancient Indian architecture and modern methods of construction, by cutting and placing stones in a three dimensional interlocking design, without any use of cement/ concrete/ steel being used in the construction of the structure. Each stone is nearly 500 - 600 kg. in weight.

Astounding features of Global Vipassana Pagoda is its 325 feet height; which is kept intentionally less in height of the Shwedagon Pagoda as a mark of respect to Myanmar. Its octagonal outer shape is tapered to circular rings and topped with a metal umbrella with nearly 400 bells and a three feet high single piece crystal.

The Pagoda is hollow in structure with three domes, one upon the other and constructed without any supporting pillars or beams and has enshrined the holy relics of Gautama Buddha. The first dome, also called the main dome, is the main meditation hall. It is 280 feet in diameter, 90 feet in height, with a capacity of nearly 8,000 meditators. This is the largest pillar-less stone dome in the world. The previous record-holder was the Gol Gumbaz in Bijapur, with a diameter of 90 feet.

At the center on top of the main dome is the Wheel of Dhamma. The Lord Buddha's holy corporeal relics, donated by the Mahabodhi Society of India, and Govt of Sri Lanka have been enshrined above it. Daily one-day Vipassana

Meditation course is held for old students inside the main dome.

#### **Key Mission of the Global Vipassana Pagoda (GVP) are:**

- To inspire the inexperienced to sit for Vipassana courses.
- Dispelling myths and misconception about life and teachings of Buddha.
- To create awareness among the people of India and of the world at large about the benefits of Vipassana.
- To ensure that G.V.P. maintains this world class monument and also becomes a destination for Meditational Tourism
- Expressing gratitude to the tradition that preserved the path in its pristine purity from Buddha to Sayagyi U Ba Khin and Myanmar as a nation; because of whom the world could receive the noble path of Vipassana.
- To remove misconception about the life and teachings of Gautama the Buddha and to spread the teachings to a large number of people so that they can take advantage of this invaluable cultural heritage of our country.
- Sustain & conserve the relics of Buddha and sustain the monument-Global Vipassana Pagoda for the next 2500 years that will enable worldwide meditators to come, meditate and keep practicing the Vipassana meditation in its pure form as taught by Shri S N Goenka - in the tradition of Sayagyi U Ba Khin.

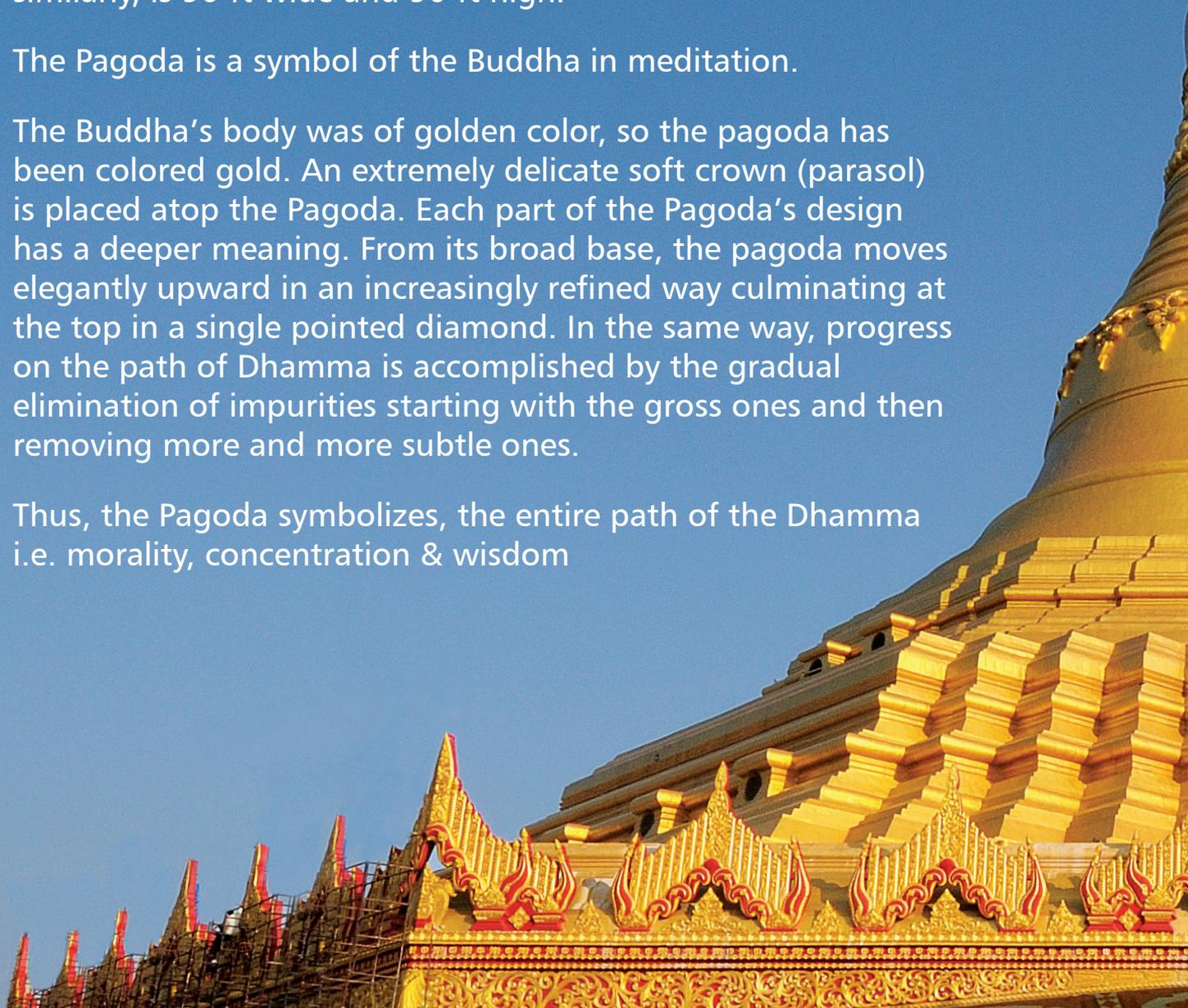
# PAGODA IDEOLOGY

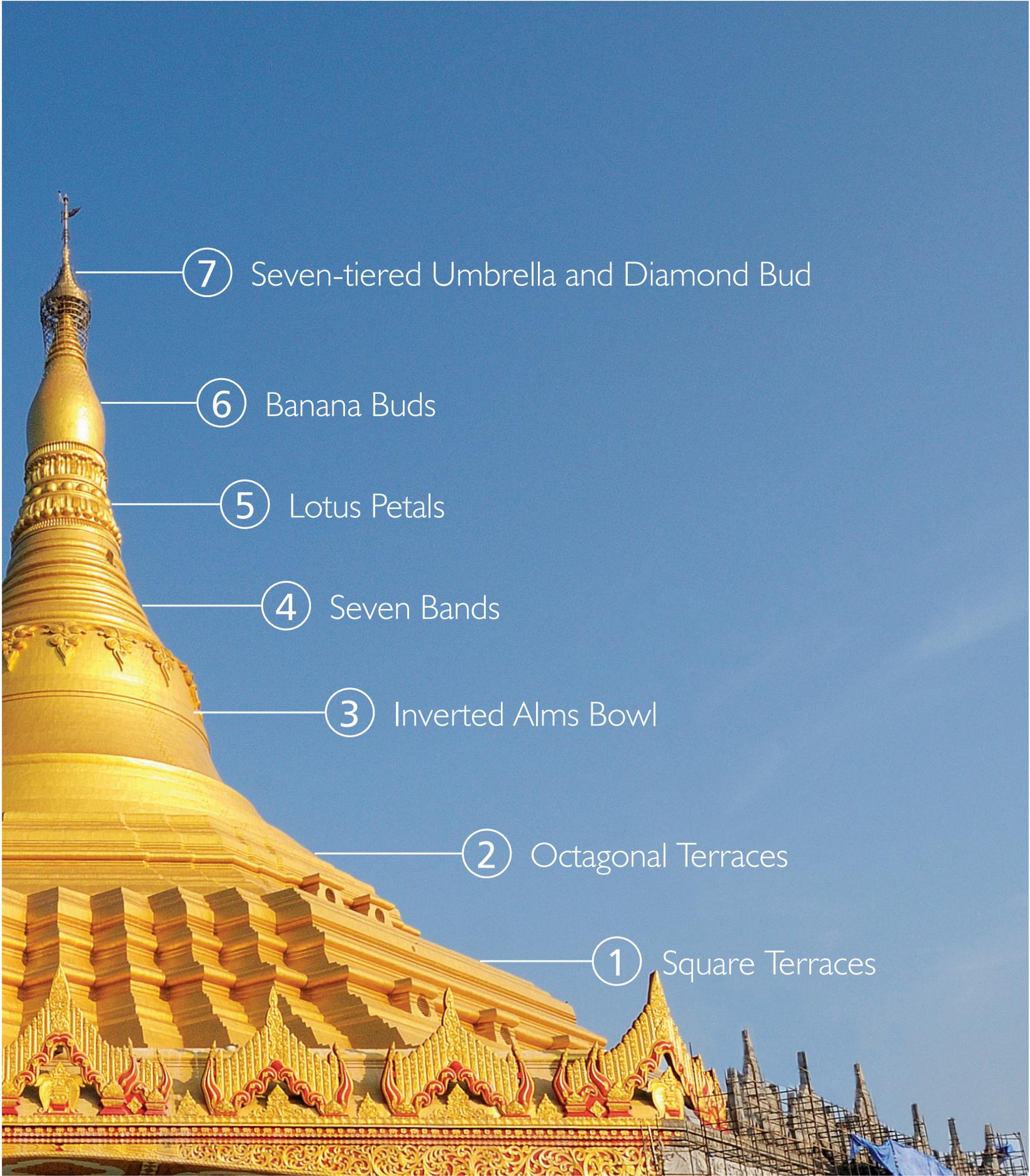
When the Buddha sits cross-legged, the width and height of the body are nearly the same. The Global Vipassana Pagoda similarly, is 90 ft wide and 90 ft high.

The Pagoda is a symbol of the Buddha in meditation.

The Buddha's body was of golden color, so the pagoda has been colored gold. An extremely delicate soft crown (parasol) is placed atop the Pagoda. Each part of the Pagoda's design has a deeper meaning. From its broad base, the pagoda moves elegantly upward in an increasingly refined way culminating at the top in a single pointed diamond. In the same way, progress on the path of Dhamma is accomplished by the gradual elimination of impurities starting with the gross ones and then removing more and more subtle ones.

Thus, the Pagoda symbolizes, the entire path of the Dhamma i.e. morality, concentration & wisdom





⑦ Seven-tiered Umbrella and Diamond Bud

⑥ Banana Buds

⑤ Lotus Petals

④ Seven Bands

③ Inverted Alms Bowl

② Octagonal Terraces

① Square Terraces

## Global Vipassana Pagoda, Mumbai

Soaring above Mumbai, the Global Vipassana Pagoda (GVP) stands as a beacon to peace, harmony and happiness. The exterior is modelled on the Shwedagon Pagoda, a gold gilded stupa located in Myanmar. GVP is an expression of gratitude to the country that so perfectly preserved the practice of Vipassana.

A wide concourse surrounds the octagonally shaped pagoda and encircles the Pagoda all around. It starts with a very wide base that smoothly transitions upward to a solid crystal that gleams in the sun by day. The Parikrama, or walking passage, is over around 50ft. wide and area of 1.25lakh sq.ft. circumambulates the Pagoda itself.

Each aspect of the pagoda's design has a deeper meaning, the pagoda is a symbol of Buddha in meditation. When he sits cross-legged, the width and height of his body is almost the same. Similarly, the Global Vipassana Pagoda is 94.70 Mtrs. wide and

94.70 mtrs. high. From its broad base, the pagoda moves elegantly upward, culminating at the top in a single pointed diamond. In much the same way, progress on the path of Dhamma is accomplished.

Starting with the broad base the square terraces represent the suffering as a result of craving, aversion and ignorance - a condition that applies to most of humanity.

The octagonal terraces represent a person's first steps on the Eightfold Noble Path. Here there is an understanding of the three causes of suffering, and it is at this point that one begins to appreciate there is a way out of the suffering.

Moving up to the inverted alms bowl; the shape of the overturned bowl signifies renouncing worldly life. It represents the stage of Dhamma practice where one refuses to create new suffering.

Three bands surrounding the bowl represent the fundamentals of the path-Sila, which is



morality; Samadhi -concentration; and Pragyā, which is wisdom.

Beyond the bowl are seven rings, representing the seven stages of Vipassana practice which ultimately results in the total purification of the mind.

Moving upwards the lotus section, which is divided into two areas - the lower lotus and the upper lotus. The lower lotus recognises that one is still capable of creating new avenues for suffering, in other words, new sankharas or defilements. By the time you reach the upper lotus, it is no longer possible.

The important transition point is symbolised by a necklace of orbs, a harmonious whole. This represents Nirvana, transcending mind and body. Just as a lotus which flowers in mucky water, but rises above it, so a Vipassana meditator remains tethered to the world, but is now decidedly apart from it.

Above the lotus petals is a banana bud. A banana tree can give fruit only once, and this section represents the meditator, who has reached the point where all his or her sankharas, or suffering has been burned off, leading to the seven-tiered umbrella, the crown of human experience - full enlightenment.

The Global Vipassana Pagoda is a statement to the world that modern India has reclaimed the legacy of the teachings of Buddha at the same time, Myanmar is also honoured for the role they played in safeguarding the purity of the Dhamma. By the same token, in recognition of India, the country from where the teachings first came, the people of Myanmar donated the most durable hardwood to the Pagoda. The golden teak floors of the meditation hall span close to 6,000 square metres.

There are 8 teak doors depicting stories from the life of the Buddha. Of them; Gate 1 (Main Door) is the second largest wooden door in the world which is over 50 feet wide and is the largest of the 8 doors. The main door's sections are attached in a sliding door form. The panels on the doors show scenes from the Buddha's life.

The Pagoda's Canopy is an octagonal ring-

shaped structure acting as a roof for the Pagoda entrance. As a decorative element, the Canopy & Pillars are designed with intricate, bright, Burmese designs.

The Umbrella is a decorative element at the top of the Pagoda nearly 45 feet in height and weighs 4,500 Kgs. It is a seven-tiered structure, shaped as a conical crown on top of the Pagoda and has more than 400 bells hung to it.

The Flag of Dhamma is 5 feet above the umbrella which is covered with gold and gems. The flag is engraved with scenes depicting stories from the Buddha's life. Although it weighs huge in weight, the Flag has been designed with a bearing cum counterweight system so that it freely rotates with the wind.

Quartz crystal is right at the top of the umbrella, topmost of the Pagoda weighs over 80 kg in weight. The crystal is nearly 2.5 feet high, a single piece of polished stone.

Viewing inside the Main Pagoda- Maintaining a perfect silence and entering through Gate 7; the Meditation Hall is nothing short of an architectural and engineering marvel. The transition can be overwhelming and you may need to catch your breath. This is the largest pillar-less stone dome in the world. At the center on top of the main dome is the Wheel of Dhamma.

## Gate No. 7

Walking through gate No 7, while watching the Pagoda's main dome through the glass viewing gallery and coming out from gate No. 8; one remains awestruck and wonders how could this be built only with stones? No cement, no Steel, no Pillars, no beams?. The planning which began in 1997 for the Global Vipassana Pagoda had a vision so grand and unique in scale that an enormous dome with no supporting pillars was envisaged. Thus the structure to be built, making use of only stone and devoid of any modern building material like cement concrete was expected to last for centuries. An architect who specialised in stone temples proposed to build the main Pagoda using a system of interlocking stones, laid in concentric radial rings. To establish a construction methodology, first the North Pagoda was built.



## North Pagoda

The North Pagoda was one of the very first buildings made to examine the technical feasibility and it is exactly one-fifth the size of the main pagoda. The architecture of this North Pagoda is the same as that of the main pagoda.

The North Pagoda is a specimen structure, based on which the huge monument of the main pagoda was built. It has an area of 158 square meters.



## The Bodhi Tree

The lineage of this Bodhi tree can be traced directly back to the very tree that shaded Gautama Buddha when he had achieved enlightenment. A sapling from the tree he meditated under, in Bodh Gaya, was taken by an emissary of Emperor Ashoka to Sri Lanka, and planted in the sacred city of Anuradhapura. For over 2,000 years, it has been carefully tended by the monks and nuns of the shrine, and is now acknowledged as the oldest living cultivated tree in the world. This Bodhi tree was grown from a sapling taken from the revered tree in Sri Lanka.



## Wheel of Dhamma Garden

Two months after Gautama Buddha gained enlightenment, he delivered his very first discourse in Deer Park, teaching the Dhamma to five of his former companions. This discourse is known as Dhammacakkapavattana sutta – the Discourse of the Turning of the Wheel of Dhamma. In this talk, The Buddha expounded the doctrine of the Middle Path.



## Amphitheatre with waterfall

A semi-circular open air theatre with sitting rows of seats that arise in steps around an open space with water fall is used for enjoying the aura and serene atmosphere while viewing the Pagoda in front.

The area is made ready for the proposed Laser Show on the life and teachings of Buddha and conducts open air sessions, Q&A, online/ live basis workshops for imparting knowledge to visitors and architecture students on the salient features of Pagoda.



## Ashoka Garden

The families of visitors and their children enjoy the serene atmosphere and spend happy times admiring nature's lush green gardens and lawns. The sense of coming close to nature and getting connected with the history of Vipassana Meditation and its contributors is admired by all.



## Ashoka Pillar

Ashoka Pillar is the symbol of gratitude towards Samrat Ashoka, who is recognised as the pioneer for the spread of the supreme teachings of the Buddha outside the boundaries of the nation.

Around 200 years after the Buddha lived, around the third century BCE King Ashoka inherited the vast Mauryan Empire from his grandfather. Not satisfied with dominating almost the entire Indian subcontinent, Ashoka was ruthlessly determined to expand his realm.

King Ashoka after a particularly savage and brutal battle of Kalinga, now known as Odisha, had overwhelming feelings of remorse. With a heart steeped in sorrow, he began to study Buddha's teachings and practiced Vipassana. It had a profound effect on his life, his politics and his rule.

He renounced all forms of ruthlessness and embraced the Dhamma.

He carved a message into a rock. It said, "I consider that my duty is the good of the whole world". This became the hallmark of Ashoka's rule. He set about establishing Vipassana centres to teach Buddha's universal message across the length and breadth of his empire.

In front of each stupa, he erected a pillar, just like this one. We call them Ashoka pillars, but Ashoka called them the pillars of Dhamma, or Dhamma Stambhs.



## Statue of Sayagyi U Ba Khin

Sayagyi U Ba Khin was born in 1899 to a working-class family in Yangon, the capital of Myanmar. The first Accountant General of independent Burma, he was introduced to Anapana meditation, at the age of 38, and immediately understood the benefits it offered. He practised Vipassana meditation under the guidance of Saya Thetgyi, the first lay-person householder Vipassana teacher in this tradition in the modern era. Sayagyi U Ba Khin was Shri SN Goenka's teacher and is considered as a vital link in the teacher-pupil chain that brought back the Dhamma to India, and ultimately to the world.

Throughout his life, Sayagyi U Ba Khin combined his skill in meditation with his devotion to public service and regularly taught Vipassana at Yangon's International Meditation Centre (IMC), for the rest of his life. SN Goenka referred to Sayagyi as a "jewel amongst men", saying he was his "noble teacher," who taught him "the art of a sane life."



## Dhamma Pattana Vipassana Centre (DPVC)

Like all other Vipassana centres worldwide, Dhamma Pattana conducts courses that teach Vipassana meditation. Vipassana meditation is a technique for observing reality as it is, not as one would like it to be. To learn the technique, a fully residential course of 10 days is required. It is bare minimum; that's how long it takes to gain enough insight to begin penetrating the deepest levels of the subconscious mind.

Gautama the Buddha said, "You are your own master. You make your own future." With sustained practice, Vipassana meditators undergo a process of self-purification through self-observation and introspection.

During the fully residential course of 10 days

the meditators have no contact with the outside world and there's no reading, no writing, nor any kind of religious practice. Meditators follow a strict timetable and commit to a code of moral discipline. During the 10 day course of Vipassana Meditation all needs of accommodation, vegetarian meals etc. are provided and taken care of and free of any charges. All courses are taught completely free of charge and centres are running on pure voluntary donations from Vipassana beneficiaries. At the end, if you have benefited from the experience, you can donate whatever you wish. This will fund a place for another student to take the course.



## South Pagoda

South Cell Pagoda has 108 air-conditioned cells that are used by meditators attending courses at Dhamma Pattana. The cells eliminate all distractions. Sitting in a soundless meditation cell, a meditator observes the body's sensations without any reaction. Through the sustained practice of self-observation, one gain's a sharper awareness. Attentive observation connects mind with body, ultimately merging mind with matter.



## Library of Tipitaka, Agama, Veda & Vedanta for Research

It is the practice of the Dhamma that gives results, but it is the theory that maintains the purity of the practice. The Library preserves the theoretical aspects of the Dhamma, as well as assists to conduct research into the practical applications of Vipassana.

Published Books of its publication department published the Pali Tipitaka in its entirety. This Public Library is extensively used for study of books in multiple scripts, including Devanagari, Roman, Sinhalese, Thai, Mongolian and Burmese and for the first time ever it has been made available in a digital format.

The library has led the way in the resurgence of Pali studies in India with published scientific research papers on how Vipassana impacts in every sphere of life. This includes a focus on neuroscience, psychology, medicine and all other socially related aspects in contemporary life.



## The Painting Gallery

The Paintings Gallery in the Global Vipassana Pagoda Campus narrates the true story of the life of Gautama Buddha and the origin and spread of Vipassana meditation is depicted through 122 paintings.

It was Shri S.N. Goenka's vision was to inform all the life of the Buddha in the common man's words and deeds. There is an audio commentary for each painting. When one goes through the Buddha's teachings stored in the Tipitaka in the form of Suttas, discourses, commentaries, one realizes that Buddha taught only Dhamma, that is Nature's Law. Dhamma is not dharma as many of us assume it to be. Rather Dhamma is the universal natural law and not based on the rites and rituals of any organized religion and is purely non-sectarian.



## Video Auditorium

The Visitors listen to the Making of Pagoda and get inspired to know more about the ancient History of India's Gautama Buddha and his teachings and learn how Hercules task of making the world's largest Pillarless stone dome.

Anapana meditation takes place here for differently abled children.



## The Gong Tower

The Gong Tower - In 1969, Goenka undertook the task to take the practice of Vipassana back to India and when he left for India, Sayagyi U Ba Khin said, “The clock of Vipassana has struck “with reverberations far and wide for the revival of Vipassana, Buddha-Dhamma in practice.

All over the world in Vipassana meditation centres, the sound of the gong is used to mark time... Time to wake up... Time to meditate... Time to eat... Time to rest... This circular-shaped gong or Drum of Dhamma has been donated to the Global Vipassana Pagoda by meditators in Thailand. It reverberates almost in symphony, with Sayagyi U Ba Khin’s prophetic words.

Burmese designs with devas announce the spread of dharma for the benefit of all.



## The Bell Tower

The Bell Tower - This large metal bell was a gift from Vipassana meditators in Myanmar. It’s cast in copper, lead and zinc, and weighs a hefty 18 metric tonnes, and stands a little over 2-metres high. Four tall diva figures share the weight of the bell on their shoulders.

The Burmese-style architecture of this pavilion is yet another expression of deep gratitude to Myanmar, the country that protected and preserved the purity of the Dhamma. May the words of Dhamma resonate around the universe each time the bell is rung.



## Statue of Gautama Buddha

Statue of Gautama Buddha – It is a towering sculpture of Gautama Buddha sitting on a monolithic plinth. The statue was carved out of a single rock of marble found in Mandalay Hill in Myanmar weighing nearly 87 metric tonnes, and standing nearly six-and-a-half metres high.

Buddha sits on a plinth colourfully decorated with four major events in his life – his birth, his enlightenment, his first discourse and his death.

Gautama Buddha was not a god. Rather, he was an historical person who became a Buddha (an enlightened being) by his own efforts. When he sat under the Bodhi tree, 2,500 years ago, practicing Vipassana meditation, he observed

fundamental truths of reality. He discovered the interrelationship between mind and matter within the framework of his own body, of how mind influences matter, and how matter influences the mind. He was a super scientist.

Gautama Buddha did not teach Buddhism, rather he taught Dhamma. Our great teacher discovered a path to freedom from suffering, and ultimately, liberation from the endless cycles of birth and death. We honour and revere him for this invaluable gift of showing us the way to live peacefully and harmoniously with ourselves and others.



## Dhammalaya

Meditators who have done a 10 day course of Vipassana meditation and who want to meditate in the vicinity of the Buddha Relics and the Bodhi Tree can avail room/s at Dhammalaya situated at Global Vipassana Pagoda, Mumbai. The Dhammalaya is also available for meditation and stay for those who wish to attend One day Vipassana Course held inside the Pagoda and make the most benefit of their meditation sessions. Witnessing the grandeur of the Pagoda at night is a sight that is cherished by many for a long time. The stay can be arranged with reservations in 34 twin occupancy meditation rooms and 2 luxury meditation suites all air conditioned with breakfast, lunch, snacks and early dinner included for those who come for meditation.



## Myanmar Gate

Myanmar Gate at Global Vipassana Pagoda is the sign of gratitude towards Myanmar for preserving the teaching of “Gautama, the Buddha” in the form of text as well as the practical aspect, Vipassana.

Architecturally the structure of Myanmar Gate is supported by 12 pillars - 4 major pillars, and 8 subordinate pillars and on the two sides is a “Lion”, as a symbol of protector. Pronounced “Chin-Thay”, these Lion-like, mythological creatures. Two lions guard the entrance to the Pagoda. They represent courage and strength – qualities necessary to achieve mastery of the mind through the practice of Vipassana.



# Global Vipassana Pagoda, Mumbai Location Plan





## The Vipassana Research Institute (VRI)

The Vipassana Research Institute is a nonprofit making body established with the principal aim of conducting scientific research on the theory and practice of Vipassana meditation. VRI has a faculty of renowned experts teaching Pali language and literature. Pāli is the language in which the teachings of the Buddha have been documented and preserved, the doctrine is known as the Tipitaka. Tipitaka is the Pali canonical literature with three classifications of the teachings of the Buddha, hence the name Ti-pitaka. It all started with a few meditators who wanted to know more about the Vipassana meditation.

And published the Tipitaka, which contains the main source material of the Vipassana meditation and is the basic prerequisite for research, along with its allied literature in Devanagari script and free of charge. It has also been made available on the internet in various scripts, again absolutely free for all.

Over the years, VRI scholars have published

a large number of books which are prescribed in the Universities and Institutes as part of their curriculum. The Government of India has recognized the Institute for training in Vipassana and for the teaching of Pali as the only institute of its kind, which integrates theoretical principles with the practice of Vipassana.

University of Mumbai in collaboration with VRI conducts Diplomas in Buddhistic Studies and Vipassana (Theory and Practice) courses which are divided into basic and advanced diplomas and are open for meditators as well as non-meditators. This institute is also accredited by the University for Ph.D. and Masters in Pali and the teachings of the Buddha.

### **The major expertise of this institute lies in:**

1) Exploring into the original words of the Buddha i.e. Published Tipitaka in 140 volumes and also made it available on [www.tipitaka.org](http://www.tipitaka.org) in many scripts.



2) Pāli Study Programmes – which imparts classroom, residential and online Basic and Advanced training in Pali language and literature for the students and researchers from all over the world.

3) Researches, Workshops and Seminars are conducted into the application of Vipassana in Daily Life and its Impact on Society - This work includes studying the effects of controlling and purifying the mind, improved moral conduct and harmonious personality development; as well as the application of Vipassana in the areas of health, education, social development and organizational development.

4) Publications of Books, CDs, DVDs etc and monthly Newsletters. Apart from above, VRI publishes various books and other inspirational material for Vipassana meditators across the world. These publications include material in various languages via thorough research. Vipassana discourses, documentaries related to Vipassana and talks featured in the Urja series on Media.

5) Mobile phone application (app) launched also provides previous editions of The Global Vipassana Pagoda Newsletters & facility for Online Donation etc.

<b>Vipassana Research Institute - Scientific Research undertaken have found acceptance and recognition</b>	
<b>A. Some of the past research programmes</b>	
<b>1. Academic research into exploration of sources of Vipassana in the Tipitaka</b>	
Title and scope of project	Pali CD Rom
Remarks	Completed
<b>2. Psychology of Mettā-Mind</b>	
Title and scope of project	Psychology of Mettā-Mind
Remarks	Completed
<b>3. Practical Research into Application of Vipassana meditation in daily life:</b>	
<b>4. A Study of the Effectiveness of Vipassana Meditation on Employees</b>	
Title and scope of project	A Study of the Effectiveness of Vipassana Meditation on Employees
Remarks	Completed
<b>5. Assessment of the efficacy of Vipassana meditation on different age groups: a Polysomnographic and endocrine function evaluation</b>	
Title and scope of project	Assessment of the efficacy of vipassana meditation on different age groups: a Polysomnographic and endocrine function evaluation
Remarks	Completed

<b>6. Role of Vipassana in Alleviating suffering and distress</b>	
Title and scope of project	Role of Vipassana in Alleviating suffering and distress
Remarks	Completed
<b>7. Meditation, Sleep Organization and Well-Being: Evaluation of Sleep Architecture Dynamics and Sleep Consciousness in Practitioners of Vipassana Meditation</b>	
Title and scope of project	Meditation, Sleep Organization and Well-Being: Evaluation of Sleep Architecture Dynamics and Sleep Consciousness in Practitioners of Vipassana Meditation
Remarks	Completed
<b>8. The Role of Vipassana meditation on Adolescents well-being</b>	
Title and scope of project	The Role of Vipassana meditation on Adolescents well-being
Remarks	Completed
<b>9. Effect of Vipassana Mediation on Stress</b>	
Title and scope of project	Effect of Vipassana Meditation on Stress
Remarks	Completed
<b>10. Happiness, Gratitude and Anger among Meditators and non-Meditators</b>	
Title and scope of project	Happiness, Gratitude and Anger among Meditators and non-Meditators
Remarks	Completed

<b>B. Ongoing research programmes: Amongst many some are :-</b>	
<b>Academic research into exploration of sources of Vipassana in the Tipitaka</b>	
<b>11. Kathasallapo</b>	
Title and scope of project	Kathasallapo
Remarks	Ongoing
Brief description: Kathasallapo is a literature on spiritual conversation in Pali language. The study involves analysing the literature critically and translating it in English and transliterating Pali in roman script. The project work is complete and is soon to go to publication house.	
<b>12. Comparative study of Patāñjali's Yoga Sutra and the Teachings of the Buddha</b>	
Title and scope of project	Comparative study of Patāñjali's Yoga Sutra and the Teachings of the Buddha
Remarks	Ongoing

**Brief description:**

Both Patāñjali and the Buddha are such famous ancient personalities of India who are well known all over the world even after thousands of years of their time. Through their teachings, they explain the purpose of human life and demonstrate the way to liberate oneself from the cycle of life and death. It is interesting that even after belonging to two different schools of thought, they both expound the same and single goal of liberation. This study presents a comparative and interdisciplinary discussion about Teachings of the Buddha and Patāñjali's Yoga Sutra. As both Yoga Sutra and Tipiṭaka depict in detail about how to walk the path towards liberation in their unique way, it is interesting to spot similarities and differences between the two.

**C. Practical Research into Application of Vipassana meditation in daily life:**

**1. Effect of Anapana Meditation on stress level among parents of children admitted in the Pediatric and Neonatal intensive care unit of Marathwada Balrugnalay & Research Center, Nanded**

Title and scope of project	Effect of Anapana Meditation on stress level among parents of children admitted in the Paediatric and Neonatal intensive care unit of Marathwada Balrugnalay & Research Center, Nanded
Remarks	Ongoing

**Brief description:**

The parents of small babies in intensive care unit are under too much of stress which they ultimately spread to staff and doctors creating whole atmosphere stressful, ultimately reducing the efficacy to work. This study will check how meditation will help to reduce the stress which will have a overall positive effects.

**2. Effects of Vipassana Meditation on EEG**

Title and scope of project	Effects of Vipassana Meditation on EEG
Remarks	Ongoing

**Brief description:**

Researcher wants to check the EEG changes due to long term Vipassana Meditation. Already National institute NIMHANS has done such research and has come with positive changes.

**3. Happy Village Research, changes due to Anapana & Vipassana Meditation**

Title and scope of project	Happy Village research, changes due to Anapana & Vipassana Meditation
Remarks	Ongoing

**Brief description:**

In the Indian Villages there are so many issues such as Addiction, Political rivalry, fights, suicides, male dominance society, illiteracy, casteism, blind rituals, changing values etc. which is taking away their happiness which was there few decades back. In this research, VRI is selecting certain villages in Maharashtra and teaching almost all the villagers Anapana meditation & introducing them to Vipassana meditation. Also trying to make them practice it every day. Then with different Psychological scales will map change in their attitudes, happiness index.

**4. A analytical study: Mass communication through Vipassana Acharya S. N. Goenka's Discourses**

Title and scope of project	A analytical study: Mass communication through Vipassana Acharya S. N. Goenka's Discourses
Remarks	Ongoing

<p>Brief description: Mr. Goenka's discourses are full of moral teachings which helps common man to face difficult situations in life, helps him to keep away from any wrong doings. Researcher wants to study effect of his teachings a common man.</p>	
<p><b>5. Effect of Anapana Meditation on cognitive and affective mindfulness of students giving UPSC &amp; MPSC exams</b></p>	
Title and scope of project	Effect of Anapana Meditation on cognitive and affective mindfulness of students giving UPSC & MPSC exams
Remarks	Ongoing
<p>Brief description: Researcher want to analyse the positive psychological changes of Anapana meditation on students preparing for highly competitive exams.</p>	
<p><b>6. Primary study on physiological effects in the body by Vipassana Meditation</b></p>	
Title and scope of project	Primary study on physiological effects in the body by Vipassana Meditation
Remarks	Ongoing
<p>Brief Description: Researcher wants to check the physiological changes happening among the Vipassana meditation practitioners such as Blood pressure, Basal Metabolic rate, etc along with psychological changes.</p>	
<p><b>7. Role of MITRA project in improving psychological well-being of School children</b></p>	
Title and scope of project	Role of MITRA project in improving psychological wellbeing of School children
Remarks	Ongoing
<p>Brief description: Anapana meditation means observing one's own incoming and outgoing breath, a technique taught by Buddha, 2500 years ago. VRI has been teaching this meditation to thousands of school going children since past 30 years and getting very positive results such as improvement in concentration, memory, confidence, reduces stress and improves morality of students. These results inspired Govt. of Maharashtra to launch a program titled MITRA (Mind in training for right awareness) which compels all the schools to teach Anapana meditation every day to students. This research will access the psychological wellbeing of students undergoing MITRA project.</p>	
<p><b>8. Impact of Vipassana Meditation on emotional intelligence, character strength, well-being &amp; decision making</b></p>	
Title and scope of project	Impact of Vipassana Meditation on emotional intelligence, character, strength, well-being & decision making
Remarks	Ongoing
<p>Brief description: Researcher is from corporate sector and wants to prove that Vipassana Meditation has a positive effect on various qualities such as emotional intelligence, character strength, well-being and decision making which are very important while holding a responsible post in corporate sector.</p>	
<p><b>9. Mapping the Psychological process and benefits underlying Vipassana Meditation-A Mixed method Enquiry</b></p>	
Title and scope of project	Mapping the Psychological process and benefits underlying Vipassana Meditation-A Mixed method Enquiry

Remarks	ongoing
<p>Brief Description:                      Researcher wants to evaluate benefits occurring due to practice of Vipassana Meditation and also wants to know the underlying psychological process. She will be using different psychological scales and also will interview the meditators.</p>	
<p><b>10. Research on Anapana by using PGWBI scale</b></p>	
Title and scope of project	Research on Anapana by using PGWBI scale
Remarks	ongoing
<p>Brief Description:                      In unprecedented and uncertain situation of COVID-19, researchers want to study how regular practice of Anapana meditation (observation of the natural breath as it is) helps to cope up with present anxieties, fears and pressures. Researchers are submitting a PGWBI questionnaire to participants before teaching them Anapana meditation and after one months of regular practice.</p>	
<p><b>11. Research on Coping with COVID-19</b></p>	
Title and scope of project	Research on Coping with COVID-19
Remarks	ongoing
<p>Brief Description:                      The Pandemic COVID 19 has presented quite an unprecedented challenge to most of the people. In this research, researchers intend to explore how people have dealt with anxieties, fears and pressures in this unusual and uncertain situation due to COVID -19. Researchers are sending the COPE scale having 20-22 questions to Vipassana meditators and also non meditators as a control group.</p>	

#### **D. Societal outcome & Benefits of the R&D activities in the preceding 3 years.**

Vipassana courses are given all over the world in 218 centres and 145 non-centre locations in more 109 countries in more than 55 languages through audio visual instructions and discourses of Mr. S. N. Goenka, principal teacher of Vipassana meditation.

Millions of people attend courses in India and the rest of the world. People from different communities, traditions and religions come to learn this technique, to obtain the same benefit.

The balanced view of “know yourself, by yourself, for yourself”, as some students call it, helps one live peacefully and harmoniously with oneself and with others.

Other common benefits of practicing Vipassana are growth in concentration and work efficiency, positive behavioral changes, effective decision-making, gentle speech and harmonious feelings towards others. Since wisdom is gained through personal experience, one finds prejudice being replaced by compassion; jealousy at the success of others changing to joy; greed and arrogance getting transformed to generosity and humility. This mental change is the real conversion bought by Vipassana.

Vipassana also helps many to come out of their addictions to different intoxicants, complexes, depression, chronic health problems and psychosomatic issues. Increased positivity of mind delivers better health. By the practice of Vipassana, many students have been able to face life-altering situations, adversaries, illness and even death, with perfect equilibrium of mind.

**1. Effect of Vipassana Meditation on Sleep**  
Organisation, Electroencephalogram (EEG) and overall physical/psychological Well-being:

Sleep affects almost all the physical-mental systems of the body such as functioning of brain, heart, respiration, immunity, glucose homeostasis, protein synthesis and many more. It also plays a major role in the growth and development of a person. Sleep deprivation compromises all these vital functions and leads to many complications and comorbidities including type 2 diabetes and other cardiovascular and metabolic complications.

In the present scenario of high stress and with changing lifestyles, there is a tendency to sleep less thereby creating a sleep deprived society. We are slowly acknowledging the prevalence of various sleep disorders and their long term consequences in life.

During various researches, it was found that Vipassana meditation practice enhances the sleep quality and structure and helps to defy the age-associated changes in the sleep.

Research on the effect of Vipassana meditation on Electroencephalogram (EEG) showed that both duration of practice and role based proficiency of practice influence the brain states that can be seen in the EEG profiles.

Physical copies of select research / studies on effects of Vipassana meditation, on physical / psychological well-being, published in the various national and international journals are fabulated.

#### **2. Live Online Anapana sessions:**

During the lockdown caused by COVID 19, VRI enabled live Anapana sessions through its website, to help people deal with fear and anxiety caused by this unforeseen situation.

In this period, VRI has also conducted dedicated 70-minutes live Anapana sessions through its website for Schools and other educational institutions.

#### **3. Live online group sittings:**

VRI conducted live group sittings for Vipassana meditators through a special website dedicated to Vipassana meditators (<https://www.os.vridhamma.org/>) during the lockdown caused by COVID 19.

#### **4. Coping with COVID-19:**

The Pandemic COVID 19 has presented quite unprecedented challenges to most of the people. In these times, VRI has undertaken two ongoing research projects to explore how people have dealt with anxieties, fears and pressures in this unusual and uncertain situation. Data collected so far has shown a reduced anxieties and fear amongst Vipassana practitioners.

**E. Publication of Research papers in International Journals**

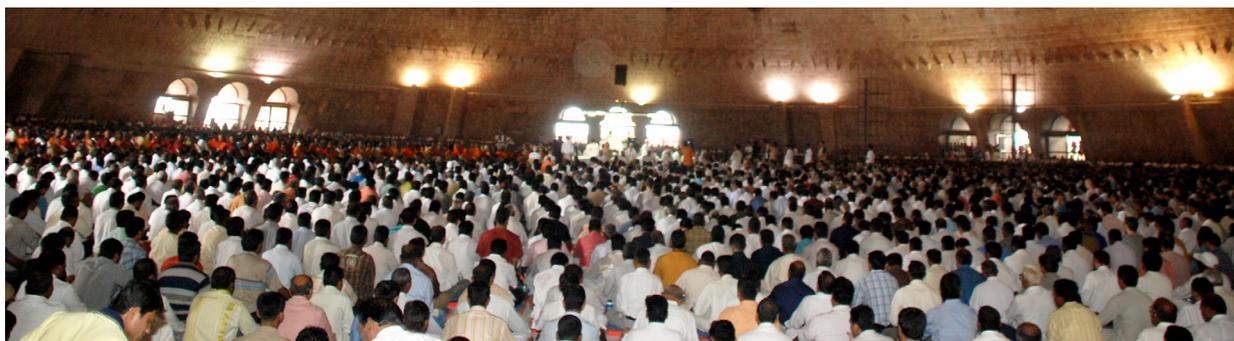
Sr. No.	Name of the journal	Title of the article/subject
1	Elsevier	Dissociating meditation proficiency and experience dependent EEG changes during traditional Vipassana meditation practice.
2	science direct (website)	State-trait influences of Vipassana meditation practice on P3 EEG dynamics (progress in brain research).
3	International Journal of Complementary & Alternative Medicine	Vipassana Meditation Practices Enhance the Parasympathetic Activity during Sleep: A Case-Control Study of Heart Rate Variability across Sleep Cycles.
4	International Journal of Clinical & Experimental Physiology	Current understanding on the neurobiology of sleep and wakefulness.
5	Frontiers in Neurology	Meditation and its regulatory role on sleep.
6	International Review of Psychiatry	Senior Vipassana Meditation practitioners exhibit distinct REM sleep organization from that of novice meditators and healthy controls.
7	Sleep and Biological Rhythms	Practitioners of Vipassana meditation exhibit enhanced slow wave sleep and REM sleep states across different age groups.



## Sustainable Planned Growth of Infrastructural Needs and Amenities for Benefit of Common man

With the Governmental agencies impetus in creating infrastructure like bridges, widening of roads and development of parking lot on lines of sanctioned DP plan for the area under M-G-U (Manori-Gorai-Uttan) Notified area plan 2012-2022; there is a very strong consequence of exponential increase number of visitors and meditators to visit and gain with enhanced education, teaching, meditating experience; all this would also require ramping up facilities.

A growing needs of Pagoda requires substantial and focused expenditure in infrastructure that will sustain its momentum. Proper planning and infrastructure development can mitigate and minimize conflicts and mis-match to a great extent and also ensure safety and security without exacting too great a toll on the environment.



## Corporate Social Responsibility Funding Eligible Works

### GLOBAL VIPASSANA PAGODA NON-SECTARIAN BEACON OF WORLD PEACE & HARMONY

GVF ■ VRI ■

Item No.	Ministry of Corporate affairs CSR Schedule VII section 135 applicable items		
<b>Item No. 1 - Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation</b> including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.			
Sect. 135	Description of Work	Benefits of All Beings	Estimate Total Cost in Rs. Lakhs
Item No (i)	1) Ambulance & First Aid Centre 2) Setting up common washroom facilities for drivers, public etc. 3) Housekeeping devices & cleaning Machines	<i>Promoting health care including preventive health care and sanitation</i>	155
	1) Ambulance with First Aid care facility & paramedic training for emergency health care.	<p>There is no hospital in Gorai village; in case of an emergency medical challenge or accident or any incident we need to commute by road over 2 hrs. via Bhayander to reach the city area. We need to give immediate first aid to save life. There are thousands of visitors daily and much more on weekends, Public holidays &amp; special occasions.</p> <p>Thus we need to be prepared for any type of medical emergency for public visiting Pagoda. Hence there is a need for quick transportation in ambulances in the wider interest of the public with trained staff for imparting basic emergency aid including CPR or First-Aid treatment (including snake bites) for visitors.</p>	55

GVF ■ VRI ■

	Description of Work	Benefits of All Beings	Estimate Rs. Lakhs
	2) Setting up common washroom facilities for drivers/ support staff etc. of public utility Services – Pvt./ Govt Bus drivers, private/ tourist cars vehicle operators & autos, tongas etc. and walkers from jetty at assembly point outside the entry point of pagoda.	<p>There are no public toilets or urinals nearby for over 3 to 4 kms around to Pagoda as the result public urinate and defecate in open areas while reaching here.</p> <p>It results in unhygienic conditions and health issues for all.</p> <p>The women and children face embarrassing challenges while reaching here.</p> <p>Hence the need to set up basic public toilets with septic tanks to comply with the needs of Swachh Bharat &amp; "open-defecation free" (ODF) area.</p>	50
	3) Housekeeping devices and cleaning Machines.	The campus is spread over 16 acres and maintaining it on a day-to-day basis manually with cleaning and housekeeping operations are becoming difficult to be done due to constant heavy use of public urinals/ washrooms & mother care units.	50
		<b>Sub Total</b>	<b>155</b>

<b>Item No. 2- Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.</b>			
Sect. 135	Description of Work	Benefits of All Beings	Estimate Total Cost in Rs. Lakhs
Item No (ii)	<ol style="list-style-type: none"> <li>1) VRI Bldg.-Re-development</li> <li>2) Software Development &amp; Technology Support for               <ol style="list-style-type: none"> <li>i) Meditation Mobile Apps to deliver course content, registration and information etc.</li> <li>ii) VCM Software</li> <li>iii) Doshna- for delivering multi lingual courses</li> <li>iv) DIPI Course Registration software</li> <li>v) Pali courses through VRI</li> </ol> </li> <li>3) Versatile Multi-use educational kits, Laptops with Audio Visual Tool Kits and Projectors-               <ol style="list-style-type: none"> <li>a) To assist in promoting Meditation to promote health care in adults with Anapana</li> <li>b) To assist in Vipassana meditation for proven beneficial effects in health</li> </ol> </li> <li>4) Dhammalaya -2</li> <li>5) Upgrading Info Center</li> <li>6) Vipassana Help Desk</li> <li>7) Launch of Laser Show</li> <li>8) Educational Film</li> <li>9) Inclusion in the Buddha circuit</li> <li>10) Outdoor Communication</li> <li>11) Research Fellowships Awards</li> <li>12) MITRA Website Upgradation &amp; infrastructural development: -               <ol style="list-style-type: none"> <li>i) Additional area coverage for promotion of meditation amongst minors/ children:-                   <ol style="list-style-type: none"> <li>a) For underprivileged students</li> <li>b) For Differently abled children &amp; juvenile offenders.</li> <li>c) For students in Private Schools and colleges.</li> </ol> </li> <li>ii) Versatile Multi-use Kits and Laptops with PA Systems</li> </ol> </li> <li>13) Technology Upgradation, Development of Data Centre and Storage Systems with cabling and UPS for interactive website</li> </ol>	<p><i>Promoting education, including special education.</i></p>	3629

	Description of Work	Benefits of All Beings	Estimate Rs. Lakhs
	<p>1) <b>VRI Bldg.</b>-Re-development of Vipassana Research Institute Hostel for Students <b>and setting up Public library and Student's Hostel Male &amp; female students</b> (For Academic &amp; Practical Research and Studies in Ancient Language of Pali and Teachings of Buddha)</p>	<p><b>Recognised by</b> Government of India's-<b>Ministry of Human Resources</b> for Teaching &amp; Research on Pali language and literature  <b>DSIR</b> (Department of Scientific and Industrial Research)  <b>University</b> of Mumbai  <b>Also</b> recognised VRI as the <b>only Institute of its kind</b>, which integrates theoretical principles along with the Practice of Vipassana - and conducts studies in Pali Language. Academic and Practical research on Gautama Buddha's Teachings etc.</p> <p>There is a constant increase in the number of students enrolling here. We are getting numerous requests who wish to apply to learn and do research here. The present building is inadequate.</p> <p>In the interest of teaching students there is a need of larger building and it is suggested by numerous meditators and students to be redevelop the existing building to accommodate more and more students to cater to increasing needs for teaching and research on heritage of Pali Language along with research on Vipassana &amp; culture and also set up Public Library (sec. v) and Building as Hostel for students Male and Female- sec. iii)</p>	800
	<p>2) Software Development &amp; Technology Support</p> <p>i) Mobile Apps            One day Course App            Children course App            VRI App            to deliver course content, course registration and information etc.</p> <p>ii) Purchase &amp; Development of Software</p> <p>a) VCM Software Vipassana Course Manager- for conducting all courses on tablets</p> <p>b) Deshna- for delivering multi lingual instructions and discourses during course</p> <p>c) DIPI course Registration software</p> <p>d) Pali courses</p> <p>e) IVR system for providing helpline support for courses, registration, usage of apps etc.</p>	<p>The needs of day to day demands from the teaching faculty at VRI and Vipassana Centres to provide them with technical support are constantly increasing with the increase in the number of Centres and Non centres worldwide.</p> <p>There is a constant need to improvise and be updated with translation, information and conduct classes.</p> <p>The scholars need to be assisted in Research and Development in the more innovative teaching aids for the education of Anapana and Vipassana at University and central level for World-wide Operations of Vipassana Courses &amp; Registration System.</p> <p>Thus the need - of Software Development &amp; Applications.</p>	115

Sect. 135	Description of Work	Benefits of All Beings	Estimate Total Cost in Rs. Lakhs
	<p>3) Versatile Multi-use Kits. with Laptops equipped for Multi-use Audio Visual Tool Kits and PA Systems - Qty- 12</p> <p>For conducting Anapana Courses, Vipassana awareness and Teachings of Buddha during visits <b>FOR ADULTS</b> in Govt organizations, Police, Prisons, Municipal staff, medical fraternity, and patients in quarantine and isolation centers, social gatherings, Colleges, Corporate Houses, Co- Hsg Societies.</p> <p><b>Installation of PA system in Maharashtra Jails</b>  <b>Qty- 21 Speaker systems</b></p> <p>To encourage and enable them to join 10 day courses of Vipassana with the idea of promoting Health care and encourage preventative Health care.</p>	<p>Scientific Research has proven beneficial effects on the health- (physical/ mental like psychosomatic diseases- hypertension, migraine etc.)</p> <p>AND that can be achieved with conduction of Anapana &amp; Vipassana awareness programs and educating all about Anapana and Vipassana and encouraging them to attend 10 day courses of Vipassana without any charges.</p> <p>Under Government Resolution of April 22, 2016 Government of Maharashtra has directed to start Anapana &amp; Vipassana courses in all Maharashtra Jails for the benefit of all the jail inmates. Speaker systems are installed in Arthur Road, Byculla and Nashik Jails. So far 8 major Jails covering about 14,000 inmates have been benefited.</p> <p>Thus required to facilitate regular training and practice for new inmates and jail administrators in other various jails with installation of speaker system, through VRI is required in 7 other Central jails in Maharashtra.</p>	<p>28</p>
	<p>4) <b>Dhammalaya -2</b> Construction of Meditation Building for Meditators cum Anapana meditation centre for Visitors.</p>	<p>There is an increasing demand from old &amp; serious meditators wanting to meditate in Pagoda under the relics of Buddha and at Bodhi Tree in the campus. But there is no facility for overnight stay (as they come from faraway places of MMR, neighboring cities and all over India.)</p> <p>Large groups of students from schools and colleges feel disappointed as there are no large meditation halls.</p> <p>We fall short to cater to their basic right of education (under special education) &amp; knowledge of meditation techniques of Anapana &amp; knowledge of Vipassana Meditation.</p> <p>Hence in the wider interests of public and students; an exclusive building G + 4 storey structure is proposed of the total area of more than 3000 Sq. mtrs. and having dormitories for residential accommodation and big halls for Anapana Meditation.</p>	<p>1000</p>

GVF ■ VRI ■

	<p>5) Upgrading Info Center to promote Audio Tour App and facilitation of Visitors and scanned surveillance at entry.</p>	<p>Since inauguration in 2009 there has been a steady increase of visitors to Global Pagoda. In over last 5 years the campus had approx. 7.3 lakh visitors in 2009 and approx. 20 lakh visitors in 2019.</p> <p>With the continuous growth in visitors to Pagoda from far-off places; they face a lot of hardships and endure physical and mental strain by the time they reach.</p> <p>They like to be seated and take rest while being given 1st hand information, orientation and attended by Information Officers and Tourist guides. Foreign visitors/ meditators need to be facilitated, addressed, checked and also be informed.</p> <p>The info centre also advises to follow basic health &amp; safety norms and segregation. Visitors are seated at Info centre and introduced to Pagoda and informed of various facilities and helped to download Audio tour App for various touch points in pagoda.</p> <p>Information Centre's ambience and decor need to motivate visitors to seek information. Scanned (facial) surveillance cum info Centre is suggested by many including Government security agencies.</p>	<p>48</p>
	<p>6) Vipassana Help Desk / Kiosk for information &amp; registration</p>	<p>There are over 20 lakh visitors a year and mostly come in quest of knowing what is Buddha's teachings and Vipassana.</p> <p>Touch points/ kiosks to be created across the campus at various locations to facilitate the visitors as soon as their thirst of doing courses is awakened the need of registration is fulfilled at that moment. Hence adequate help desks provisions are envisaged.</p>	<p>25</p>
	<p>7) Launch of Laser Show to show Buddha's life and Vipassana</p>	<p>To conduct outdoor activities &amp; visits to leave a lasting impression that may also spark conversations with friends and family or on social media which can help direct even more people to Pagoda along first-time visitors to pagoda (Vipassana Centre). Campus activities and corporate presentations with communication sets of Bluetooth enabled A.V. eqpt. sets and information kits / Kiosks, brochures, standees, etc.</p>	<p>500</p>

	Description of Work	Benefits of All Beings	Estimate Rs. Lakhs
	<p><b>8) Educational Film</b> on Vipassana (What is Vipassana, World of Vipassana &amp; benefits of Vipassana)</p>	<p>Promoting education, including special education:- To promote, spread, and educate totally non-sectarian teachings of Buddha and meditation technique free of all dogmas of any religion.</p> <p>To educate the masses to promote equality and achieve peace and harmony amongst all beings and to eliminate all beings from miseries of life and rebirth.</p>	500
	<p><b>9) Inclusion in the Buddha circuit</b> for Meditational tourism of foreign tourists.</p>	<p>To promote Meditational Tourism for inclusion of this MTDC nominated one of the 7 Wonders of Maharashtra (Global Pagoda- World's largest Pillar less Dome with over 8000 sitting capacity of meditators &amp; enshrined relics of Buddha) with tourist circuit of - Mumbai (Pagoda) - Bodhgaya-Shravasti- Sarnath- Kushinagar- Mumbai etc.to be added amongst consulates embassies.</p>	10
	<p><b>10) Outdoor Communication &amp; PR Infrastructure</b> measures for Vipassana education and Knowledge of Buddha's Teachings of Dharma self-Explanatory, Kiosk, Video, short Films and animation scripted film for children.</p>	<p>To conduct outdoor activities &amp; visits to leave a lasting impression that may also spark conversations with friends and family or on social media which can help direct even more people to Pagoda along first-time visitors to pagoda (Vipassana Centre). Campus activities and corporate presentations with communication sets of Bluetooth enabled A.V. eqpt. sets and information kits / Kiosks, brochures, standees, etc.</p>	250
	<p><b>11) Research Fellowships Awards</b> for Assistance to Research Fellows for publishing Research Papers in International Scientific Journals Sr. Name of the journal 1 Elsevier 2 International Journal of Clinical &amp; Experimental Physiology 3 Frontiers in Neurology 4 International Review of Psychiatry 5 Sleep and Biological Rhythms only after Certification and recommendation of Faculty Guide of VRI.</p>	<p>Research Fellowships Awards- VRI is a Research Institute with an excellent platform to encourage and conduct Research.</p> <p>VRI's study of Tipitaka is the gold standard for Pali Scholars all over the world.</p> <p>Now we propose to encourage and promote quality research and award Fellowships for the 1st time in VRI.</p> <p>PARIYATTI (Theoretical studies &amp; research on original Texts- (Tipitaka) on teachings of Gautama Buddha) Tipitaka- Sacred Buddhist scriptures –Ti- (Three) and Pitaka (basket) also known as the Pali Canon. PATIPATTI (putting theories into methodology, practice and conduct meditation of Vipassana)</p>	65

GVF ■ VRI ■

	Description of Work	Benefits of All Beings	Estimate Rs. Lakhs
	<p><b>12) MITRA Website Upgradation &amp; infrastructural development :-</b></p> <p><b>i) Additional area coverage for promotion for minors/ children:-</b></p> <p><b>a) For underprivileged students</b></p> <p><b>b) For Differently abled children (autistic children, homeless children, orphans, with hearing &amp; speech impairments, and children with physical and mental disabilities, juvenile offenders.</b></p> <p><b>c) For students in Private Schools</b></p> <p><b>ii) Specially designed Multi use Mobile Kits Laptops equipped with Audio Visual Tool Kits and Projectors - Qty- 12</b></p> <p><b>iii) Speaker systems Qty- Approx. 21</b></p>	<p>MITRA-'Mind In Training for Right Awareness' has been formed to spread awareness about Anapana and Vipassana courses in the education sector in the State of Maharashtra. Upgradation has been pending since 2015.</p> <p>Under Government Resolution of 2011, all schools in Maharashtra have been directed to conduct One-day Anapana meditation courses for School children.</p> <p>The schools have been mandated to take assistance from VRI for conducting these courses.</p> <p>The aim is to impart the training to over two crore children across the state hence speakers are required for the schools.</p>	88.25
	<p><b>13) Technology Upgradation &amp; Development</b></p> <p><b>i) Upgradation of Data Centre and Storage Systems with cabling and UPS</b></p> <p><b>ii) International website</b></p>	<p>With continuous demand of people to set up more centres. We have to cater to over 218 Centres worldwide there is constant heavy load in operations being Custodians &amp; Operating Global Data Centre &amp; International Website. The need upgrade with the latest technology in order to keep up the demand requires upgradation of systems to handle the online traffic and internet usage.</p>	200
		<b>Sub Total</b>	<b>3629</b>

<b>Item No. 3- Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.</b>			
Sect. 135	Description of Work	Benefits of All Beings	Estimate Total Cost in Rs. Lakhs
Item No (iii)	<p><b>1) Dedicated women team for promotion of Anapana sessions &amp; Public awareness sessions on Vipassana &amp; Buddha's Teachings for exclusive women institutes – colleges schools and organizations in rural &amp; urban areas, to inspire and undertake enrollment for 10- Day Vipassana Meditation Courses. Leading to gender equality and empowering woman to take decisions for their welfare and create a sense of equality during the course of their life and livelihood.</b></p> <p><b>i) Tools Kits for AV sessions</b></p>	<p>With the awareness of VRI's Programs &amp; Anapana sessions amongst masses promoting the teachings of Buddha's non-sectarian Vipassana Meditation and those undertaking the 10 day Vipassana Meditation Course has brought gender equality and empowered women. It has greatly reduced inequalities faced by socially and economically backward groups. Sitting together creating gender equality. Over 40 lakh adults have benefited and tackled life more courageously.</p> <p>Over 30 lakh teenagers have faced the world with more confidence and came out of adolescence with a clear mind and health.</p> <p>The aim is to spread the Vipassana Meditation amongst all mankind and restore the Heritage of Gautama Buddha's Dhamma and Teachings of Dhamma.</p>	12
		<b>Sub Total</b>	<b>12</b>

GVF ■ VRI ■

Item No. 4 - Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water (including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga).			
Sect. 135	Description of Work	Benefits of All Beings	Estimate Total Cost in Rs. Lakhs
Item No (iv)	<p>1) Drip Irrigation and Rainwater harvesting system</p> <p>2) Decentralized wastewater treatment and recycling system</p> <p>3) Power saving devices for Campus Lighting</p>	<p><i>Environmental sustainability, ecological balance, protection of flora.</i></p> <p><i>Conservation of natural resources and maintaining quality of soil, air and water.</i></p>	375
	<p>1) Drip Irrigation and Rainwater harvesting</p>	<p>There is no availability of piped or municipal water in Pagoda. Consumption is around 1.5 lakhs liters of water per day at the cost of Rs. 15000/ day which comes to expenditure of approx. - Rs. 4 to 4.5 Lakhs /month.</p> <p>The Pagoda campus area is 16 Acres. Majority areas are of lawns and gardens. Presently we are maintaining it manually. But urgently need to save costs of water and manpower; which is solely possible with the installation of the drip irrigation systems to ensure sustainable and ecological management of scarce water resources.</p>	75
	<p>2) Decentralized sustainable wastewater treatment and recycling system</p>	<p>Presently we do not have any facility for recycle water treatment plant for re-use of water resource. As stated above we do not get Municipal (BMC) water; hence we need to process the water and reduce dependence on fresh water and save costs and conserve natural resources.</p>	100
	<p>3) Power saving measures and devices for Campus Lighting Work</p>	<p>Presently our power requirement is 1000 Kw per day. About 75% of power supply is used to operate lightning systems in campus; out of that majorly during night operations of illuminating the Pagoda.</p> <p>We also have installed solar power energy of installed capacity of 300 Kw in Campus.</p> <p>In addition to it we consume 700 Kw power that is purchased form feeder lines costing around 7.00 lakhs per month. Power costs need to be reduced to achieve sustainable energy efficient lighting.</p>	200
		<b>Sub Total</b>	<b>375</b>

<b>Item No. 5 - Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.</b>			
Sect. 135	Description of Work	Benefits of All Beings	Estimate Total Cost in Rs. Lakhs
Item No (v)	1) Modern Devices & Eqpts 2) ISO Standards implementation 3) VRI, Igatpuri Safety & Security systems 4) Structural Health Monitoring & audit 5) Dome Acoustics & viewing gallery of main Pagoda 6) Canopy internal works 7) Repairs of Parikrama 8) Air conditioning for Painting 9) Master Plan Design 10) Upgradation of entire Security systems Gorai	<i>Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art.</i>	1281
	1) <b>Conservation and Archiving Modern Devices, Eqpts &amp; Infrastructure:- (Computers, Scanners, Tablets, Hard discs, fail proof storage devices) for Digitization, Documentation, Printing Preservations &amp; Archiving of:-</b> i) Teaching material ii) All works on Meditation (Including Academic / Practical Research and Development activities) iii) Sub-titling of Discourse Videos in various languages  2) <b>ISO Standards implementation For Protection/Restoration of National Heritage art, culture, language &amp; ancient teachings (of Buddha, Vipassana.)</b>	<b>VRI's knowledge on Tipitaka is the Gold standard for Pali Scholars all over the world.</b> There are many rare and ancient books, various articles / discourses given by the teachers of Vipassana meditation in the last few centuries which are of fragile nature and lying inaccessible to many researchers, students and public at large. These rare books/discourses are scattered with various individuals or stored in various repositories. Hence the need to bring these materials <b>under a single repository, preserve and digitize to distribute it for the benefit of all mankind.</b>  <b>Implementation of ISO standards</b> iv) - ISO 14721:2012 Open Archival Information System - ISO 16363 Audit and Certification of Trusted Digital Repository - ISO 15489-1:2001 Records Management - BSI Specification 197:2009 (PAS197) and Indian Specifications.	250

GVF ■ VRI ■

Sect. 135	Description of Work	Benefits of All Beings	Estimate Total Cost in Rs. Lakhs
	<p><b>3) VRI, Igatpuri Safety &amp; Security systems</b> with full Set up of auto mode CCTV, boom barriers DFMD, HHMD and Luggage scanners, Control Room with Backup systems. etc. As per requirement of the Police Authority.</p>	<p><b>The Igatpuri Centre is considered as the Spiritual Headquarters of Vipassana Meditation.</b></p> <p>It was the 1st centre started in India upon arrival of Vipassana back to India after a gap of 2,500 year.</p> <p>It is known worldwide and thousands of Foreigners and International Meditators meditate here for 10, 20, 30, 45, 60 days at a stretch.</p> <p>The Security agencies have regularly from time to time advised on improving the Security with walkie-talkies etc. and have insisted for sufficient CCTVs, face recognition scanners, luggage scanners, automatic boom barriers, underground raisers and DFMD &amp; HHMD to protect this International site. Hence the requirement.</p>	<p>256</p>
	<p><b>4) Structural Health Monitoring Systems and Structural audit</b> of main Pagoda and Seismic record meter to do regularly (i.e. at least @ 6 months interval)</p>	<p><b>Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art:-</b></p> <p>Since this has been constructed with age-old technique of specially uniquely cut stone masonry construction, the life of the pagoda will be about 2500 years like other heritage structures of stone masonry.</p> <p>The height of the complete Pagoda with three domes is 325 feet.</p> <p>As it is a very unique structure it requires Structural Health Monitoring Systems to monitor for abnormal activity due external loads such as earthquake, extreme winds etc. and changes due to seasonal rains, summer and winter and conduct audit time to time.</p>	<p>100</p>

Sect. 135	Description of Work	Benefits of All Beings	Estimate Total Cost in Rs. Lakhs
	<p><b>5) Dome Acoustics and Glass viewing gallery of main Pagoda</b></p>	<p>The instructions given during the meditation course gets distorted due to hollow structure of the Dome and acoustically it becomes difficult to understand the instructions during meditation. The daily meditation at the Pagoda caters to Vipassana Meditators who prefer clear and crisp voice instructions. The management has tried to resolve the problem and remains inadequately solved with the existing system hence efforts for improvement or replacement.</p> <p>All the visitors view the inside of pagoda only through a glass viewing gallery and see the world's largest dome from inside and pay homage to relics. Over the years with the footfalls of over 20 lakhs; the structure has become outdated and without Acoustic insulation/ noise control or adequate lighting.</p> <p>Present structure is insufficient to provide noise control and sufficient lighting and protection to Pagoda.</p> <p>It requires improvised measures to facilitate visitors and to protect the interior of Pagoda and the heritage of Pagoda with relics.</p>	<p>150</p>
	<p><b>6) Canopy internal works</b></p>	<p><b>Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art: -</b></p> <p>The canopy is surrounding the Pagoda to facilitate all weather movement of visitor and take the benefit to learn Doha's on the walls of Pagoda hence is an important part of Pagoda.</p> <p>The Canopy is intrinsically Burmese design that is mounted on honey-combed design supports.</p> <p>As per advice of experts it requires to do waterproofing treatment from inside to increase the life of the structure to maintain the structure of Pagoda</p>	<p>100</p>

GVF ■ VRI ■

Sect. 135	Description of Work	Benefits of All Beings	Estimate Total Cost in Rs. Lakhs
	7) Repairs of Parikrama flooring	Approx. 1.25 lakhs sq. ft. of Parikrama encircling the Pagoda witnesses heavy foot falls Parikrama area is open to sky. It is exposed to all the weathers that affect the stone flooring. Because of this it has resulted in breakage and scaling of stones at some places. Replacement of broken stone layout and repairs of flooring will protect the pagoda and mishaps.	50
	8) Air conditioning System for Painting & Photo Gallery (Relics & Construction)	There are 122 original paintings on the life of Buddha. They are hand painted by Burmese painters. As we are situated near sea creek; as the results the paintings are at risk of damage and due to open moist air from the creek. It requires protection	75
	9) Master Plan Design of layout for larger gatherings and surge in visitors to Pagoda (Plan for next 15 years growth.)	Infrastructural development related to construction of connecting bridges from Manori, Borivali and RORO services at Gorai will encourage visitors to come to Pagoda to get educated on Vipassana and undertake Anapana Meditation. We also expect larger international participation due to meditational tourism. We expect a huge surge of public visiting Pagoda. Master Plan for next 15-20 years of planning is required to decide the visitors flow management keeping in view of the expected 15 lakhs visitors per month.	50
	10) Upgradation of entire Security systems with full Set up with auto mode CCTV, X-ray Machines, more boom barriers etc., as per requirement of Police Authority. DFMD HHMD and scanners.	<b>Confidential:</b> - Security agencies have declared the Global Pagoda as vital Installation in Mumbai. Regularly from time to time security agencies have advised us on improving the security services like adequate and abled guards, with security gear like torches, walkie-talkies etc. They have insisted for sufficient CCTVs, face recognition scanners and luggage scanners. Security with automatic boom barriers, underground raisers and ISI/ reputed DFMD and HHMD to protect this nationally important monument. Hence the requirement	250
		<b>Sub Total</b>	<b>1281</b>



## Trend

The impact of the global COVID-19 pandemic is still being understood, but it does seem clear that this crisis will make a mark on the increase of meditators who will lead trends of increasing meditational needs that will echo for generations.

Hence we need to preserve Dhamma, the teachings of Gautama the Buddha, for all

beings in the coming generations. The present growth rate evidently prompts for the need of planned incremental / additional or modification of infrastructure to meet the needs of the future. Some of the project proposals for CSR are based on the tabled data.

Years	Total visitors in Nos. / Year	Avg. Visitors in Nos. / Day	*Total visitors
2010	3,25,560	892	(A) 19,92,041
2011	5,80,359	1,590	
2012	6,42,739	1,761	
2013	6,43,383	1,763	

Month	2014	2015	2016	2017	2018	2019	2020	2021
Jan	63,148	78,975	90,781	96,512	130959	171761	142837	97970
Feb	43,486	49,652	57,064	56,808	97397	93270	113428	89035
Mar	48,575	47,882	55,360	53,808	98366	101095	51462	42675
Apr	47,812	52,970	58,058	73,912	117493	94867	0	3600
May	73,091	89,306	94,611	133,649	153820	149383	0	0
Jun	58,954	46,376	61,648	71,105	99149	106319	0	0
Jul	25,847	40,696	34,568	50,520	57697	57454	0	0
Aug	34,369	47,871	43,638	53,631	67670	52006	0	0
Sep	37,609	37,860	40,003	47,091	86958	48143	0	0
Oct	60,351	42,198	49,240	113,929	76969	73249	0	43247
Nov	61,005	76,723	86,841	83,377	234348	103359	16587	105352
Dec	96,401	122,611	168,536	258,165	269493	244880	42466	78874
<b>*Total</b>	<b>650,648</b>	<b>733,120</b>	<b>840,348</b>	<b>1,092,507</b>	<b>1,490,319</b>	<b>1,295,786</b>	<b>366780</b>	<b>460753</b>

\*This data is of only daily visitors. (B) - 69,30,261

TOTAL for 2014 to Dec 2021 TOTAL VISITORS – 69,30,261

Grand total A+B = 19,92,041+ 69,30,261 = 89,22,302 VISITORS Say 90.0 Lakhs

Including Annual Mega Functions and Special events the tally is approx. 92 lakhs visitors

# Tax Exemption and CSR Applicability / Compliance.

## 1

### Global Vipassana Foundation (GVF)

1. The activities that can be undertaken by your company to fulfil its CSR obligations have been listed in Schedule VII to the Act. It has been clarified that items listed in this Schedule reflect broad principles based on which the Board of Companies can identify their CSR initiatives and take up the project and/or activities in fulfilling such initiatives.

Under the above assumption, specific query to satisfy the compliance from our side is placed herewith for your consideration:-

**Weather contributions made to Global Vipassana Foundation”, herein after referred to as the “GVF” would be eligible as CSR expenses under provisions of Section 135 of the Act and other relevant provisions/rules etc.?**

**YES Referring to Vipassana & the Global Vipassana Foundation and Global Vipassana Pagoda activities.** Amongst the activities that can be jointly undertaken by GVF & by your company to fulfil its CSR obligations fall under Section 135 and Schedule VII of the Companies Act 2013 as well as the provisions of the Companies (Corporate Social Responsibility Policy).

#### **Brief about Vipassana & the Global Vipassana**

2. Vipassana meditation is a practical technique of self-observation that leads to direct and complete purification of the mind at its deepest level. It is one of the most ancient meditation techniques. It is non-sectarian and can be practiced by all, irrespective of caste, creed, religion or nationality.

The technique has been found by many (including some State Governments in India) to be an effective means for attitudinal change, management of stress and strain and instilling such qualities as compassion, equanimity, integrity, and efficiency in discharging one's duties and responsibilities.

Vipassana is a form of education through which the process of self-observation can be achieved that strengthens and sharpens the mind

of those who practice it. It aims at developing a stress free, uncluttered and positive mindset that enables a person to achieve complete happiness. Vipassana meditation can be described as a technique of purifying the mind of its basic instincts so that one begins to manifest the truly human qualities of universal goodwill, kindness, sympathy, tolerance, humility, equanimity, etc., and simultaneously gains an insight into the true nature and purpose of human existence. This is achieved in a very scientific manner through a systematic cultivation of Right Mindfulness coupled with non-reactivity; that is to say, development of the habit of paying penetrating attention to whatever is happening in our total organism-the body with its five senses and the mind which operates in and through it-without any admixture of subjective judgments or reactions. The quality which purifies the mind at the deepest level is the mental factor of objectivity, or equanimity, which develops from the constant, thorough understanding of the impermanence of all components of the mind-body phenomenon.

According to Vedanta, the essence of a human being lies in his soul, which one possesses in addition to body and mind. Therefore, Education is to be viewed in true sense as 'the manifestation of the perfection already in man.' The aim of education is to manifest in our lives the perfection, which is the very nature of our inner self. This perfection is the realization of the infinite power which resides in everything and every-where-existence, consciousness and bliss. After understanding the essential nature of this perfection, one would identify it with one's inner self. For achieving this, one will have to eliminate one's ego, ignorance and all other false identification, which stand in the way. Meditation, fortified by moral purity and passion for truth, helps man to leave behind the body, the senses, the ego and all other non-self-elements, which are perishable. It thus helps realize immortal divine self, which is of the nature of infinite existence, infinite knowledge and infinite bliss.

Although Vipassana originated in India, very

few people know about it today because of its absence from the country for the last 2000 years. When Vipassana was lost the original teaching of the Buddha was lost. This was a great loss not only for our country, but also for all humanity. India lost the beneficial technique due to which its past had been very prosperous and the world had saluted it as a vishwa-guru - Teacher of the world. It has returned to India and arisen again in the world. Global Vipassana foundation is a trust registered under the Income tax Act, 1961, donations to the same are eligible for deduction under section 80G of the said act. GVF spreads teachings of Buddha i.e. Vipassana through Global Vipassana Pagoda, which is a symbol arising of the Buddha's true teachings. Vipassana is being made more and more well-known everywhere in the world, especially in India, as it will help to strengthen the moral base, integrity and secular nature of the nation. The Global Vipassana Pagoda has been built out of gratitude to the Buddha, his teaching and the community of monks practicing his teaching. Through Pagoda GVF explains teaching of Buddha i.e. Vipassana and make people aware about the benefits of Vipassana. The Pagoda will be a vehicle for the spread of the Buddha's true teaching that emphatically opposes any sectarian, casteist, religious dogmas. The teaching is already proving to be an ideal bridge for peace, tolerance and harmony across all the communal and regional divides splintering India today. The strongly secular nature of Vipassana is further proved by its acceptance amongst people of all religions, nations, sects and socio-cultural backgrounds

At the pagoda, there exists an information gallery through which the Global Vipassana Foundation, distributes the Vipassana related literature, makes the visitors aware about "anapana"- a technique for observing self breathing , encourages and motivates people to do Vipassana. There also exists an art gallery which depicts the life and teaching of Gautama the Buddha.

**NOW The relevant specific provisions of the Act/Rules/Schedule/circulars etc.**

**3. In addition to Section 135 which lays down requirements as to CSR, the following provisions of the Act, Rules etc. are worth considering:**

**3.1.** Entry (ii) of the said Schedule VII which reads as under:

*"Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;"*

**3.2.** MCA issued clarifications on scope of Schedule VII vide circular no. 21/2014 dated 18th June, 2014. Therein it is clarified, inter alia, that while activities undertaken by Company in pursuance of its CSR policy must be relatable to Schedule VII, the entries in the said Schedule VII must be interpreted liberally so as to capture the essence of the subject enumerated therein. The items listed in said Schedule are broad-based and are intended to cover a wide range of activities. Illustrative list of such activities given in said circular includes about 18 activities which are mapped to items listed in Schedule VII; e.g. Drivers' training activity under initiative of promoting road safety is stated to be covered under item II of Schedule VII, "promoting education." Further in clarifying question 17 of this circular, MCA has clearly stated that items (i) & (ii) of Schedule VII are to be liberally interpreted

**3.3.** Rule 4(2) of CSR Rules permits Companies to undertake its CSR activities "..... through a registered trust or society or a company established.....". The conditions for this is that (i) such Trust or Society shall have an established track record of three years in undertaking similar programs or projects (ii) there are specified modalities for end use of funds contributed by the Company as well as monitoring and reporting mechanism for such utilization of funds is put in place

**4. In the above context some of the objects of the GVF as mentioned in its Trust Deed are reproduced below**

**4.1.** To remove misconception about the life and teachings of Gautama the Buddha and to

bring the reality of His teaching of Vipassana to the knowledge of larger number of people so that they can take advantage of this invaluable cultural heritage of our country, without any hesitation.

**4.2.** To create awareness among the people of India and of the world at large about the benefits of Vipassana, its scientific and secular approach and the profound impact it can have in the area of fostering peace, harmony and happiness amongst peoples of diverse cultures and nationalities, in strengthening national and international understanding and utility as a resource for Human development.

**4.3.** To conduct research in the true Vipassana technique as taught by the Buddha and its effects on mental and physical level and to discover ways and means to make it available to a large number of people in India and the world.

## **6 Conclusion**

**6.1** As rightly clarified by MCA in its circular of June-2014, the items listed in Schedule II are to be liberally interpreted so as to capture the essence of the subjects so enumerated. Further reference is drawn to entry 1(i) and entry 4 of the Annexure to the aforesaid circular, wherein, "Promotions of education, educating the masses and promotion of road safety awareness in all facets of road usage" and "Consumer education and awareness regarding consumer protection services is also covered under "promoting education".

By covering such a wide range of activities, MCA has clearly spelled out its intention that upto what extent activities fall under specific entries of schedule VII. It can be said that the definition of education is very wide and does not necessarily confine itself to school/college or classroom format. Business dictionary defines 'education' as "The wealth of knowledge acquired by an individual after studying particular subject matters or experiencing life lessons that provide an understanding of something.

Education requires instruction of some sort from an individual or composed literature". Thus it can be concluded that GVF promotes the knowledge of ancient meditation techniques which is purely scientific technique and a universal

culture of mind, which does not subscribe to any sectarian beliefs, dogmas or rituals and results in creation of better, stronger, balanced human beings and the same falls under entry (ii) of Para 1 of Schedule VII of Corporate Social Responsibility.

**6.2** Contributions made by the company, as per its stated CSR Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business to the Global Vipassana Foundation, in view of aforesaid discussion is clearly eligible to be considered as CSR activity. Further GVF will put in place specific modality for end use of the funds contributed by the company, as well as monitoring and reporting mechanisms for such utilisation of funds will be put in place.

## Tax Exemption and CSR Applicability / Compliance.

# 2

### Vipassana Research Institute (VRI)

The activities that can be undertaken by your company to fulfil its CSR obligations have been listed in Schedule VII to the Act. It has been clarified that items listed in this Schedule reflect broad principles based on which the Board of Companies can identify their CSR initiatives and take up the project and/or activities in fulfilling such initiatives.

Under the above assumption, specific query to satisfy the compliance from our side is placed herewith for consideration:-

**Weather contributions made to “Vipassana Research Institute”, hereinafter referred to as the “VRI” would be eligible as CSR expenses under provisions of Section 135 of the Act and other relevant provisions/rules etc.?**

**YES Referring to Vipassana, the Vipassana Research Institute and its activities.** Amongst the activities that can be jointly undertaken by VRI & by your company to fulfil its CSR obligations fall under Section 135 and Schedule VII of the Companies Act 2013 as well as the provisions of the Companies (Corporate Social Responsibility Policy).

#### General

1. With the passage of the Companies Act, 2013 ('the Act'), the mandate for corporate social responsibility ('CSR') has been formally introduced to the dashboard of the Boards of Indian companies. The practice of CSR is not new to companies in India. However, what the Act does is bring more companies into the fold. The Ministry of Corporate Affairs has notified Section 135 and Schedule VII of the Companies Act 2013 as well as the provisions of the Companies (Corporate Social Responsibility Policy) Rules, 2014 ('CSR Rules') to come into effect from April 1, 2014. With effect from April 1, 2014, every company, private or public, to which threshold criteria of Section 135 applies, is required to spend, at least, 2% of its average net profit for the immediately preceding three financial years on CSR initiatives as may be identified by it. The CSR activities should not be

such which are undertaken in the normal course of business of the Company and must be with respect to any one or more of the items listed in Schedule VII of the 2013 Act.

2. The activities that can be undertaken by a company to fulfil its CSR obligations include eradicating hunger, poverty and malnutrition, promoting preventive healthcare, promoting education, including special education and promoting gender equality, setting up homes for women, orphans and the senior citizens, measures for reducing inequalities faced by socially and economically backward groups, ensuring environmental sustainability and ecological balance, animal welfare, protection of national heritage and art and culture, measures for the benefit of armed forces veterans, war widows and their dependents, training to promote rural, nationally recognized, Paralympic or Olympic sports, contribution to the prime minister's national relief fund or any other fund set up by the Central Government for socio economic development and relief and welfare of SC, ST, OBCs, minorities and women, contributions or funds provided to technology incubators located within academic institutions approved by the Central Government and rural development projects. These items have been listed in Schedule VII to the Act. It has been clarified that items listed in this Schedule reflect broad principles based on which Board of Companies can form CSR policy and identify their CSR initiatives (through the CSR Committee formed by its Board) and take up the project and/or activities in fulfilling such initiatives.

#### Brief about Vipassana and Vipassana Research Institute

3. Vipassana is one of the most ancient meditation techniques. It is non-sectarian and can be practiced by all, irrespective of caste, creed, religion or nationality. The technique has been found by many (including some State Governments in India) to be an effective means for altitude change, management of stress and

strain and instilling such qualities as compassion, equanimity, integrity, and efficiency in discharging one's duties and responsibilities. Vipassana is a form of education through which the process of self-observation can be achieved that strengthens and sharpens the mind of those who practice it. It aims at developing a stress free, uncluttered and positive mindset that enables a person to achieve complete happiness. Vipassana meditation can be described as a technique of purifying the mind of its basic instincts so that one begins to manifest the truly human qualities of universal goodwill, kindness, sympathy, tolerance, humility, equanimity, etc., and simultaneously gains an insight into the true nature and purpose of human existence. This is achieved in a very scientific manner through a systematic cultivation of Right Mindfulness coupled with non-reactivity; that is to say, development of the habit of paying penetrating attention to whatever is happening in our total organism-the body with its five senses and the mind which operates in and through it-without any admixture of subjective judgments or reactions. The quality which purifies the mind at the deepest level is the mental factor of objectivity, or equanimity, which develops from the constant, thorough understanding of the impermanence of all components of the mind-body phenomenon

According to Vedanta, the essence of human a being lies in his soul, which one possesses in addition to body and mind. Therefore, Education is to be viewed in true sense as 'the manifestation of the perfection already in man.' The aim of education is to manifest in our lives the perfection, which is the very nature of our inner self. This perfection is the realization of the infinite power which resides in everything and every-where-existence, consciousness and bliss. After understanding the essential nature of this perfection, one would identify it with one's inner self. For achieving this, one will have to eliminate one's ego, ignorance and all other false identification, which stand in the way. Meditation, fortified by moral purity and passion for truth, helps man to leave behind the body, the senses, the ego and all other non-self-elements, which are perishable. It thus helps realize immortal divine

self, which is of the nature of infinite existence, infinite knowledge and infinite bliss.

4. The Vipassana Research Institute (VRI) was established in 1985 for the purpose of conducting research into the sources and applications of the Vipassana Meditation Technique. The Vipassana Research Institute has been established with the principal aim of conducting scientific research on the theory and practice of Vipassana meditation - a technique of observation and exploration of mind-body phenomena. The technique leads to purification of mind and can bring about a major transformation in the attitude and behavioral pattern of the individual and through him the entire society. The technique has a unique potential as an instrument for better education, better health, organisation and management development and social change for strengthening the concept of secularism, national integration and international understanding. The VRI's research work focuses on two main areas: translation & publication of the Pali texts and research into the application of Vipassana in daily life.

5. The Ministry of Finance, Government of India, has granted Vipassana Research Institute income-tax exemption on a long-term (permanent) basis under section 35 (1) (iii) of Income tax Act 1961, valid from the Assessment Year 2006-07. So meditators can claim the income-tax exemptions due towards their donations made to VRI anytime during the period, from Financial Year 1991-92, when VRI was initially granted the said exemption, to date and beyond too.

6. The Institute conducts research into the personal and interpersonal effects of Vipassana Meditation. This work includes studying the effects of controlling and purifying the mind, and improved moral conduct and harmonious personality development; and, as well, the application of Vipassana in the areas of health, education and social development. The Institute has also studied the benefits of Vipassana on drug addicts and jail inmates in particular. A study of the impact of Vipassana in Government has been published. All

these studies enable a comparison with the results that are mentioned in the Pali texts.

7. From time to time, VRI sponsors international seminars on various aspects of the research work as it applies to the actual experience of Vipassana. It features an opportunity for the participants to participate in a 10-day Vipassana course after the presentation of the seminar papers and this experiential aspect has proven to be popular as well as beneficial. In a very tangible way, the practice of meditation throws light on the research presented in the papers. It gives an opportunity for the participant to experience what was presented in the seminar.

8. In addition to Section 135 which lays down requirements as to CSR, the following provisions of the Act, Rules etc. are worth considering:

8.1. Entry (ii) of the said Schedule VII which reads as under:

*“Promoting education, including special education and employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;”*

MCA issued clarifications on scope of Schedule VII vide circular no. 21/2014 dated 18th June, 2014. Therein it is clarified, inter alia, that while activities undertaken by Company in pursuance of its CSR policy must be relatable to Schedule VII, the entries in the said Schedule VII must be interpreted liberally so as to capture the essence of the subject enumerated therein. The items listed in said Schedule are broad-based and are intended to cover a wide range of activities. Illustrative list of such activities given in said circular includes about 18 activities which are mapped to items listed in Schedule VII; e.g. Drivers’ training activity under initiative of promoting road safety is stated to be covered under item II of Schedule VII, “promoting education.” Further in clarifying question 17 of this circular, MCA has clearly stated that items (i) & (ii) of Schedule VII are to be liberally interpreted

Further entry number 11 of the said circular states that “Research and studies in the areas specified in Schedule VII shall be considered as a part of respective entry pertaining to that area and shall be covered under CSR; otherwise it shall be considered under promoting education

Rule 4(2) of CSR Rules permits Companies to undertake its CSR activities “.....through a registered

trust or society or a company established...” The conditions for this is that (i) such Trust or Society shall have an established track record of three years in undertaking similar programs or projects (ii) there are specified modalities for end use of funds contributed by the Company as well as monitoring and reporting mechanism for such utilization of funds is put in place

## 9. Conclusion

As rightly clarified by MCA in its circular of June-2014, the items listed in Schedule II are to be liberally interpreted so as to capture the essence of the subjects so enumerated. Further reference is drawn to entry 1(i) and entry 4 of the Annexure to the aforesaid circular, wherein, “Promotions of education, educating the masses and promotion of road safety awareness in all facets of road usage” and “Consumer education and awareness regarding consumer protection services is also covered under “promoting education”. By covering such a wide range of activities, MCA has clearly spelled out its intention that upto what extent activities fall under specific entries of schedule VII. It can be said that the definition of education is very wide and does not necessarily confine itself to school/college or classroom format. Business dictionary defines ‘education’ as “The wealth of knowledge acquired by an individual after studying particular subject matters or experiencing life lessons that provide an understanding of something. Education requires instruction of some sort from an individual or composed literature”. Thus it can be said that providing Vipassana is covered under “promoting education” and Vipassana research institute which is conducting research since decades in relation to the Vipassana falls under entry 11 of annexure to aforesaid circular and the companies contributing to Vipassana Research Institute may claim it as CSR expenditure.

Contributions made by the company, as per its stated CSR Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business to the VRI, in view of aforesaid discussion is clearly eligible to be considered as CSR activity. Further VRI will put in place specific modality for end use of the funds contributed by the company, as well as monitoring and reporting mechanisms for such utilisation of funds will be put in place.

[www.globalpagoda.org](http://www.globalpagoda.org)  
[www.vridhamma.org](http://www.vridhamma.org)



**Global Vipassana Pagoda**

Gorai Village, Borivali (W), Mumbai - 400091. Maharashtra, India

Telephone: 022 5042 7500 / 2845 1204 / 1170 / 2111

Email: [csr@globalpagoda.org](mailto:csr@globalpagoda.org)

Email: [csr@vridhamma.org](mailto:csr@vridhamma.org)