

## TRANSLATION

### **STATUTES of the ASSOCIATION INTERNATIONAL SRI DEEP MADHAVANANDA ASHRAM FELLOWSHIP (International Yoga-Vedanta-Fellowship)**

For the sake of readability, the statute refrains from using gender-specific formulations. All personal names are to be understood as gender-neutral.

#### **§ 1**

##### **Name, Seat and Activity**

- (1) The Association is called "International Sri Deep Madhavananda Ashram Fellowship" ("International Yoga-Vedanta Fellowship") - hereinafter referred to as "Fellowship".
- (2) It has its seat in Vienna, Austria and performs its activities worldwide.
- (3) The establishment of branch associations is intended.

#### **§ 2**

##### **Aims and Objectives**

The association, whose activities are not profit-oriented, pursues exclusively and directly non-profit and charitable purposes in the sense of §§ 34 ff BAO. It aims exclusively and directly to promote

- (1) Healthcare, hence Physical, mental, social and spiritual health, Holistic medicine
- (2) Tolerance, respect and understanding among all religions, cultures and nations,
- (3) World peace and freedom among all religions, cultures and nations
- (4) humanitarian aid and human rights,
- (5) Animal rights and animal aid, the protection of the environment and all living beings,
- (6) Art and culture, education, popular education and upbringing,
- (7) Development aid and disaster relief,
- (8) The member associations in all matters.

#### **§ 3**

##### **Means of Achieving the Aims and Objectives**

- (1) The purpose of the Fellowship shall be achieved by the ideal and material means listed in sub-paragraphs 2 and 3.
- (2) Ideal means are:
  - a) Study, practice and teaching of the "Yoga in Daily Life" System by Paramhans Swami Maheshwarananda and the teachings of Bhagwan Sri Deep Narayan Mahaprabhuji from Rajasthan, India.
  - b) Qualification, education and training of teachers of the "Yoga in Daily Life" System, Yoga Vedanta Philosophy, Sanatana Dharma, and Vedic Culture.
  - c) Worldwide preservation and protection of the "Yoga in Daily Life" System.
  - d) Unity, support, organization and guidance to all members.
  - e) Activities regarding humanitarian aid and support of all living beings - humans and animals - particularly in developing countries and emergency areas.
  - f) Activities regarding fostering of international relationships in the areas of health, art, culture, dance, education, language, and religion.
  - g) Organization, participation and implementation of integral medicine and health projects, especially in the field of Ayurveda, Yoga-therapy, rehabilitation and prophylaxis.
  - h) Organisation of study and exchange programs within the country and abroad, especially in the fields of yoga, health, culture and arts.

- i) The fostering of cultural and social activities, amongst other also of minorities.
  - j) Lectures, meetings, classes, courses, seminars and other events.
  - k) Performing yoga teacher examinations and issuing yoga teacher certificates and diplomas for Yoga and the "Yoga in Daily Life" System.
  - l) Operation of charitable and social projects in the sense of the objectives of the association.
  - m) Promotion and operation of schools and undertaking projects for education in the sense of the objectives of the association.
  - n) Organisation of international, inter-religious and cultural festivals, conferences and dialogues in the sense of the objectives of the association.
  - o) Collaboration and cooperation with public and private organisations and Authorities in the area of the association's purpose.
  - p) Creating and releasing of publications in the media (TV, radio, printed and electronic media, etc.),
  - q) Production of educational materials (e.g. scripts, books, CDs, DVDs, films, audio and image carriers etc.), in particular with regard to the purpose of the association with sub-paragraph 2, lit. a and b. r) Operation of archives and libraries,
  - s) Internal and external information resources (e.g. newsletters, magazines, course programs, photos, brochures, leaflets, posters, etc.).
  - t) Establishment of legal entities and participation in corporations if this serves the purposes of the association.
  - u) Deliveries or other services in accordance with § 40a (2) BAO at cost to other non-profit or charitable organizations, if at least one common purpose exists.
  - v) Insofar as this serves the purpose of the Fellowship, the Fellowship is further entitled to use auxiliary persons in accordance with § 40 BAO or to act as auxiliary person itself.
- (3) The necessary material recourse shall be raised by:
- a) Admission fees, membership fees and other fees.
  - b) Income from events, teaching aids and other entrepreneurial activities as mentioned under § 3(2)
  - c) Sponsorships and subsidies.
  - d) Donations, collections, legacies, gifts and other contributions.
  - e) Income from the administration and exploitation of the association's assets,
  - f) Sponsorship contributions and advertising revenue,
  - g) Expense allowances.

#### **§ 4**

#### **Eligibility for preferential treatment within the meaning of §§ 34 et seq. BAO, Donation privileges according to § 4a EStG (Einkommensteuergesetz)**

- (1) The association pursues the purposes listed in the statutes exclusively and directly.
- (2) The Association's activities are not aimed at making a profit.
- (3) Any purposes that are not favoured within the meaning of §§ 34 et seq. BAO are subordinate to the favoured purposes and are pursued to the extent of a maximum of 10% of the total resources.
- (4) Windfall profits may only be used to fulfil the beneficiary purposes set out in the Articles of Association.
- (5) The economic business operations of the Association do not compete with taxable businesses of the same or similar nature to a greater extent than is unavoidable in fulfilling the purposes of the Association.
- (6) The association may only manage businesses, commercial enterprises or agricultural and forestry businesses that are detrimental to preferential treatment if they have exemptions under § 45a or § 44 (2) BAO.
- (7) The Association's funds may only be used for the beneficiary purposes. The members of the Association may not receive any profit shares and no other benefits from the Association's funds outside the purpose of the Association or without corresponding consideration in their capacity as members.
- (8) In the event of withdrawal from the association and dissolution of the association, the members of the association may not receive more than the paid-in contribution and the fair market value of their property. The repayment of

contributions made is limited to the value of the contribution made, and the return of contributions in kind is limited to the fair market value at the time of redemption. Value increases may not be taken into account.

- (9) Nor may any person be favoured by administrative expenses that are foreign to the purpose of the association or by disproportionately high or non-arms length remuneration (salaries).
- (10) All organs of the association must observe the principle of thrift.
- (11) Collected donations may only be used for the beneficiary purposes specified in § 2.
- (12) The administrative costs of the corporation in connection with the use of the donations amount to a maximum of 10% of the donation income, without taking into account the costs incurred for the fulfilment of the obligation to transmit under § 18.8 of the Income Tax Act.
- (13) The association can pass on funds using Section 40a Z. 1 BAO with a corresponding designation to organizations receiving donations, provided that there is at least a consistent organizational purpose, or pass on funds to other institutions as donations to the extent of no more than 10% of the total activity.
- (14) The association may pass on funds amounting to less than 10% of total resources as grants to other institutions or, applying § 40a no. 1 BAO, forward them to organisations beneficiary of donations with a corresponding earmark, provided that there is at least one identical organisational purpose.
- (15) The association may provide supplies and services to other entities benefiting from §§ 34 et seq. BAO pursuant to § 40a no. 2 BAO. This activity may only be carried out to the extent of less than 50% of the total activity of the association. The recipient of the service must be charged at cost.
- (16) The association may act in part or in full for other corporations as a vicarious agent under Section 40 (1) BAO.
- (17) The association can act within the framework of cooperation. If not all cooperation partners are tax-privileged within the meaning of §§ 34 et seq. BAO, both the purpose of the cooperation and its contribution to the cooperation must constitute a direct promotion of its beneficiary purpose in accordance with § 40 (3) BAO, and there may be no outflow of funds to a cooperation partner who is not a beneficiary within the meaning of §§ 34 et seq. BAO.
- (18) In addition to the direct promotion of its purposes listed in § 2, the association also assumes the consolidation or management of corporations. Exclusive promotion of its privileged purposes also exists if the combined or managed corporations also include those that do not themselves meet the requirements for the granting of tax benefits under Sections 34 to 47, if they are excluded from the allocation of funds (in particular assets and economic advantages) by the association. The provision of services in the context of the consolidation and/or management function vis-à-vis these entities is remunerated, but without the intention of making a profit.
- (19) The association is entitled to establish legal entities and participate in corporations. If an ownerless corporation is founded, the following requirements must be met: The incorporated corporation must meet the requirements of §§ 34 et seq. BAO, at least one of its purposes must coincide with the founder's purposes, the funds donated must serve to endow the established corporation with its assets, and the transfer of funds must indirectly serve the founder's purpose.
- (20) The association may, as far as the financial means and the purpose of the association allow it, have employees or make use of third parties at all to fulfil the purpose. Remuneration may also be paid to members of the association, including association officials, provided that this relates to activities that go beyond the activities of the association in the narrowest sense; such remuneration must stand up to a third-party settlement.

## **§ 5**

### **Rights of the Founder and Author**

- (1) The Fellowship and its members acknowledge the exclusive rights of the Author and Founder of the “Yoga in Daily Life” System, Paramhans Swami Maheshwarananda, both by name and trademark of “Yoga in Daily Life” in all languages.
- (2) Changes to the statutes of the Fellowship require prior approval of the author of the system Yoga in Daily Life, Paramhans Swami Maheshwarananda. or his successors. Only upon prior approval, the amendments to the Articles of Association may be submitted to the General Meeting for decision. No prior approval is necessary if the changes are required by law or the authorities, for example, to meet the requirements of the association authorities and/or

to obtain or maintain non-profit status or status as an organization receiving donations. In such cases, the author of the Yoga system in Daily Life, Paramhans Swami Maheshwarananda, or his successors, only has to be informed in advance of the change of the statutes.

## **§ 6**

### **Types of Membership**

- (1) The members of the Fellowship are classified into Ordinary, Extraordinary, Supporting and Honorary members.
- (2) Companies, associations and other organisations fulfilling the conditions of sub-paragraph 3 as well as natural persons who fulfil the conditions of sub-paragraph 4 may become Ordinary members.
- (3) Ordinary members may become registered societies and associations in all countries of the world as well as their branches and sub-branches that teach, practice, and spread the "Yoga in Daily Life" System, Yoga Vedanta Philosophy, Sanatana Dharma and Vedic Culture, as such have a valid licence to use the trademark and the "Yoga in Daily Life" System for social and charitable purposes only.
- (4) In countries where no registered national organisations and no local association according to sub-paragraph 3 exist, only organisations of persons who are not organised as an association, but otherwise meet the conditions of sub-paragraph 3, may nominate a Delegate who will become an Ordinary member of the Fellowship for this organisation.
- (5) Extraordinary members may become natural persons, who do not belong to any organisation under sub-paragraph 3 or 4, and who teach, practice and spread the "Yoga in Daily Life" System, Yoga Vedanta Philosophy, Sanatana Dharma and Vedic Culture, and as those possess a valid license agreement for the use of the trademark and System "Yoga in Daily Life".
- (6) Supporting members may become societies, associations and other organisations that have no licence agreement for the use of the "Yoga in Daily Life" System but have similar purposes as the Fellowship.
- (7) Honorary members are admitted at the discretion of the Board at the request of a member.

## **§ 7**

### **Acquisition of Membership**

- (1) The admission to the membership is dependent on the conditions as provided in § 6, sub-paragraphs 2 - 7.
- (2) An application for membership shall be submitted in writing to the Board that finally decides on the admission within three months. It may reject the admission without giving reasoning.
- (3) If the applicant is an association with a written statute, a copy of it with an English translation shall be attached to the application.

## **§ 8**

### **Termination of Membership**

- (1) The membership ends by death (for associations by their dissolution), by voluntary resignation, by deletion or by exclusion.
- (2) Voluntary resignation may be declared at the end of each calendar month. The Board must be notified in writing at least three months in advance. If the notice is delayed; it will not take effect until the next withdrawal date.
- (3) The cancellation of a member may be made by the Board if despite a written reminder twice, it is in arrears for more than six months with the payment of membership fees or the renewal of the license agreement. The obligation to pay the due membership fees remains unaffected.
- (4) The exclusion of a member may be ordered by the Board for gross violation of the member's obligations or dishonourable behaviour. (The appeal to the General Assembly is permissible against an exclusion, until the decision of which the member rights are suspended.)
- (5) Withdrawal of the Honorary membership may be decided by the Board for the reasons mentioned in sub-paragraph 4.

## **§ 9**

### **Rights and Obligations of the Members**

- (1) The members are entitled to participate in all events of the Fellowship and to use the Fellowship's facilities.
- (2) All Ordinary members (§ 6 sub-paragraphs 3 and 4) have the right to be elected to any organ of the Fellowship. The right to vote in the General Assembly of the Fellowship is reserved only to the Delegates (see § 8, sub-paragraphs 3).
- (3) Each member organisation pursuant to §6, subparagraphs 3 and 4, elects one Delegate as the representative of the association (branch or sub-branch) at the General Assembly of the Fellowship, and only these Delegates have the right to vote in the General Assembly of the Fellowship.
- (4) Extraordinary members, supporting members and Honorary members have no voting rights.
- (5) All members shall use their best endeavours to promote the Fellowship's interests and refrain from doing anything that could damage the reputation or purpose of the Fellowship. The members must observe and obey the Fellowship's statutes as well as the resolutions, provisions and dispositions of the governing bodies (see § 15, subparagraph 3).
- (6) Ordinary and Extraordinary members are required to pay the membership fees on time and to renew their license to use the trademark and the System »Yoga in Daily Life«.
- (7) Each member is entitled to demand from the executive committee the discharge of the statutes.
- (8) At least one tenth of the members may request the convening of a General Assembly by the Board.
- (9) The Board is to inform the members about the activities and financial management of the Fellowship at each General Assembly. If at least one-tenth of the members reasonably requests such information, the Board must give the members such information within four weeks.
- (10) The members are to be informed by the Board about the audited financial statements. If this happens in the General Assembly, the auditors are to be involved.

## **§ 10**

### **Official Languages**

- (1) The members may use their language in the General Assemblies provided that they ensure that their comments are translated into English or German.
- (2) The statutes, minutes, annual reports and other notifications shall be drawn up in German and/or of necessary, in English in compliance with the relevant Austrian legal provisions.
- (3) In case there is a dispute of interpretation, the English version shall govern. If only a German version exists, the German version shall be used.

## **§ 11**

### **Organs of the Fellowship**

Organs of the Fellowship are the General Assembly (§§ 12 und 13), the Board (§§ 14, 15 and 16), the Auditors (§ 17) and the Arbitration Tribunal (§ 19).

## **§ 12**

### **The General Assembly**

- (1) The General Assembly is the General Meeting according to the Federal Act for Civil Associations (Vereinsgesetz).
- (2) The ordinary General Assembly shall meet every 5 years.
- (3) An Extraordinary General Meeting will be held in case of
  - a) Resolution of the Board or the Ordinary General Meeting,
  - b) Written request from at least one tenth of the members,
  - c) Request of the auditors (§ 21 sub-paragraph.5 first sentence Vereinsgesetz),

- d) Resolution of the auditors (§ 21 sub-paragraph 5 second sentence of the Vereinsgesetz,
  - e) Decision of a court-appointed curator (§ 14 sub-paragraph 3 last sentence of these statutes) within twelve weeks.
- (4) Both to the ordinary and the extraordinary General Assemblies, all Delegates shall be invited in writing or by fax or e-mail, four weeks before the assembly. The notification shall be made stating the agenda. The General Assembly is convened by the Board. (sub-paragraph.1 and 3 lit. a-c), by the auditors (sub-paragraph 3 lit. d) or by a court-appointed curator (sub-paragraph.3 lit. e). The General Assembly may be held at any place determined by the Board, also outside Austria.
  - (5) Applications for the General Assembly must be submitted in writing to the Board at least 14 days before the date of the General Assembly.
  - (6) Valid resolutions – except those concerning an application for the convening of an Extraordinary General Meeting – can only be taken on the agenda.
  - (7) At the General Assembly, the Delegates under § 9, sub-paragraph 3, Board members of the member associations pursuant to § 5, sub-paragraph 3, as well as Extra-Ordinary under § 6, sub-paragraph 5, member societies under § 6, sub-paragraph 6, and Honorary members may attend the General Assembly, but only the Delegates under § 9, sub-paragraph 3, are entitled to vote at the General Assembly. Each Delegate has one vote. The transfer of voting rights to another Delegate by written power of an attorney is admitted.
  - (8) The General Assembly shall be quorate regardless of the number of persons present.
  - (9) Elections and decisions in the General Assembly are usually made by a simple majority vote. Resolutions changing the statute of the Fellowship – except the name change (sub-paragraph 10) – disbanding the association or relieving the board or any of its members, however, require a qualified majority of three-quarters of the valid vote cast. In a tie vote, the vote of the Chairman shall be decisive.
  - (10) The name of the Fellowship must not be changed.
  - (11) The General Assembly is chaired by the President, in his absence by the Vice-President. If the Vice-President is absent too, the oldest member of the Board present presides. If no members of the Board of Directors are present, a member of the Association appointed by a majority shall chair the meeting.
  - (12) A virtual general meeting is permissible if it is possible to participate in the meeting by means of an acoustic and optical two-way connection in real-time and it is possible for every participant who is fundamentally entitled to speak and take part in votes. The remaining provisions of Section 12 apply accordingly.

### **§ 13**

#### **Tasks of the General Assembly**

The General Assembly is reserved for the following tasks:

- a) Receipt and approval of the statement of accounts, the income statement and the balance sheet (§ 21, subparagraph 1 Vereinsgesetz).
- b) Confirmation of the contributions proposed by the Board.
- c) Appointment and removal of members of the Board and the Auditors.
- d) Decision on appeal against exclusion from membership.
- e) Resolution on amendments of the statute and the voluntary dissolution of the Fellowship.
- f) Report of the Data Protection Manager on the technical and organizational measures of the Fellowship for Data Protection and, if applicable, the requests of individuals or the Data Protection Authority.

### **§ 14**

#### **The Board**

- (1) The Board is the management organ according to the Federal Order for civil associations.
- (2) The Board consists of six persons: the President, the Vice-President, the Secretary and his deputy, the Treasurer and his deputy.

- (3) The Board is elected by the General Assembly. The Board has the right to co-opt any other eligible member upon the withdrawal of an elected member, for which subsequent approval shall be obtained in the next General Assembly. If the Board fails to self-supplement by co-opting at all or for an unpredictably long time, then each auditor is obliged to convene without delay an Extraordinary General Assembly to elect a new Board member. Should the auditors also be incapacitated for action, every ordinary member who recognizes the emergency must immediately apply for the appointment of a curator to the competent court, who must immediately convene an Extraordinary General Assembly.
- (4) The term of office of the Board 5 years. In any case, it lasts until the election of a new Board. Re-election is possible.
- (5) The Board shall be convened by the President, in his absence by the Vice-President, in writing or oral. If the Vice-President too is absent for an unpredictably long time, any other member of the Management Board may call the Board.
- (6) The Board has a quorum if all its members have been invited and at least half of them are present.
- (7) The Board passes its resolutions by a simple majority of votes. In case of a tie, the vote of the Chairman decides.
- (8) The Board meeting is chaired by the President, in case of prevention, the Vice-President. If this is too prevented, the chairmanship is incumbent on the oldest member of the Board present or by that member of the Board who is majority-appointed by the other Board members.
- (9) Apart from death and expiry of the term (sub-paragraph 4), the function of a Board Member expires by discharge (sub-paragraph 10) and resignation (sub-paragraph 11).
- (10) The General Assembly may revoke the entire Board or individual Board Members at any time (see § 12, subparagraph 9 and § 13, sub-lit c).
- (11) The Board Members may at any time declare their resignation. The declaration of resignation shall be directed to the Board in writing. In case of resignation of the entire Board, the notification shall be directed to the General Assembly. The resignation must not be made at an inopportune time so that the Fellowship would be harmed.
- (12) A virtual board meeting is permitted if it is possible to participate in the meeting via an acoustic and visual two-way connection in real-time and it is possible for every participant who is generally entitled to do so to speak and take part in votes. The remaining provisions of Section 14 apply accordingly.

## **§ 15**

### **Responsibilities of the Board**

- (1) The Board is responsible for the management of the Fellowship. It is assigned all duties, which are not assigned to another body of the association by the statutes. Its competencies include in particular the following matters:
  - a) Establishment of an accounting system complying with the requirements of the Association, with an ongoing record of revenue/expenditure and keeping a list of assets as a minimum requirement;
  - b) Preparation of the annual budget, drafting the financial report, the revenue and expenditure statement including the balance sheet, according to § 21, sub-paragraph 1 Vereinsgesetz.
  - c) Preparations to the General Assembly in case of § 12 sub-paragraph 2 and sub-paragraph 3 lit. a - c of these statutes.
  - d) Convening Ordinary and Extraordinary General Assembly meetings.
  - e) Information of the members about the Fellowship's activities, the Fellowship's performance and the audited financial statements;
  - f) Administration of the Fellowship's assets.
  - g) Admission, expulsion and dismissal of members.
  - h) Power of veto against the nomination of a Delegate.
  - i) Appointment of project officers as well as establishment and dissolution of work and project teams.
  - j) Admission and withdrawal of Honorary members.
  - k) Admission and termination of employees of the Fellowship.
  - l) Determination of the amount of enrolment\_fees, membership fees and other fees.
  - m) Decision in the reduction of contributions in individual cases.

- n) Application and control of the implementation of the legal requirements and measures of the GDPR.
- (2) The Board is obliged to conclude a contract with the Author and Licensor of the System »Yoga in Daily Life«, Paramhans Swami Maheshwarananda (respectively with his successors) about the conditions for the use of the Trademark and System "Yoga in Daily Life" by the Fellowship and its members. This contract has to be reconfirmed annually.
  - (3) The Board is authorised to adopt binding rules and regulations for the dissemination of the teaching of the "Yoga in Daily Life" System as well as for the publication of teaching materials in self-publishing. These are to be approved by the Author (respectively by his successors). The dispositions and rules are to be followed by all members, otherwise the Board of the Fellowship may order their exclusion from the Fellowship and withdraw the entitlement to any use of the Trademark and Method of "Yoga in Daily Life" for teaching and self-publishing of educational materials.
  - (4) In order to gain insight and sufficient information, the Board is entitled to attend all events of the members as well as to examine all of these self-published publications produced and to report to the Author (respectively to his successors).
  - (5) The board is entitled to decide on a change to the statutes itself if this is necessary to meet the requirements of the association's authorities and/or to obtain or maintain non-profit status or status as an organization that benefits from donations. This authorization is limited to those changes required by authorities or resulting from applicable laws. The right of approval under § 5 para. 2 of these Articles of Association do not apply in this case. The Executive Board must report on the amendment to the Articles of Association at the next General Meeting.

#### **§ 16**

##### **Special Obligations of the Board Members**

- (1) The President is the highest association official. He represents the Fellowship to the outside, according to subparagraph 4, particularly to third persons and to authorities. He chairs the General Assembly and the Board. In the event of imminent danger, he is entitled to make independent orders under his responsibility, including in matters falling in the sphere of action of the General Assembly or the Board. However, these require subsequent approval by the competent association body.
- (2) The Secretary shall assist the President in conducting the association's affairs. He is responsible for keeping the minutes of the General Assembly and the Board meetings.
- (3) The Treasurer is responsible for the proper financial management of the Fellowship.
- (4) Written copies and notices of the Fellowship, in particular documents binding the Fellowship, shall be jointly signed by the President and the Secretary, resp. jointly signed by the President and the Treasurer, provided that they concern monetary matters.
- (5) In the case of prevention, the deputies will substitute the President, Secretary and Treasurer.
- (6) Legal transactions between the Fellowship and a member of the Board require the approval of the remaining Board.
- (7) Authorizations to represent the Fellowship externally or to subscribe to it may only be granted by the members of the Board considering sub-paragraph. 4.

#### **§ 17**

##### **The Auditors**

- (1) The two auditors may not belong to any other association body with the exception of the general assembly. The two Auditors shall be elected by the General Assembly for the term of 5 years. A re-election shall be possible.
- (2) The appointment of independent accountants according to §22 of the Federal Order of Taxes is possible.
- (3) The auditors are responsible for the control of the finance management of the Fellowship with respect to compliance with the accounting principles and the proper use of the funds. The Board must provide the auditors with the necessary documents and provide the required information. The auditors shall report to the Board and the General Assembly on the result of the audit.

- (4) Legal transactions between Auditors and the Association require the approval of the Board. § 14 sub-paragraphs 4, 9, 10 and 11 shall apply to the Auditors accordingly.

## **§ 18**

### **Special Obligations of the Delegates**

- (1) The Delegates are responsible for the correct performance and preservation of the "Yoga in Daily Life" System and fulfilment of the rules and regulations of the Fellowship by the members of their Organisation.
- (2) The Delegates must collect the contributions (financial contributions and written reports and evidences) and deliver them on time to the Board of the Fellowship.
- (3) The Delegates have the task of representing the members of their organisation in the Fellowship and informing them of all the broadcasts and messages sent out of the Fellowship.
- (4) The delegates have the task to advise the members of their organisation to the best of their ability and to help in the best way to represent the System "Yoga in Daily Life" in their country and in the sense of public health, for the benefit of humanity, of all living things and the environment.

## **§ 19**

### **The Arbitration Tribunal**

- (1) In all disputes arising from matters regarding the Fellowship, an Arbitration Tribunal shall decide.
- (2) The Arbitration Tribunal consists of five Delegates of the Fellowship. It is formed in such a way that within 14 days each party of a dispute shall name two members as arbitrators to the Board. These arbitrators elect a fifth member as chairman of the Arbitration Tribunal by simple majority. In the case of equal votes, the chairman shall be determined from among the proposed persons by lot. The members of the Arbitral Tribunal may not belong to any other body except the General Assembly.
- (3) The Arbitration Tribunal shall make its decisions in the presence of all its members by simple majority of votes. It shall decide at its best abilities. Its decisions are final within the Fellowship.
- (4) In all questions or disputes regarding the teachings of the "Yoga in Daily Life" System the Board has to seek the Author's (respectively his successor's) decision. His decisions are final within the Fellowship.

## **§ 20**

### **Dissolution of the Fellowship**

- (1) The voluntary dissolution of the Fellowship can only be decided upon an Extraordinary General Assembly convened for this purpose and only with a majority of three-quarters of the valid votes cast.
- (2) This General Assembly has also - as far as association assets are available - to decide on the liquidation. In particular, it must appoint a liquidator and decide on whom to transfer the assets of the association remaining after covering the liabilities.
- (3) In the event of voluntary or official dissolution or cancellation of the Association or if the Association's previous favoured purpose ceases to exist, the Association's assets remaining after covering the liabilities shall, in any case, be used for charitable or benevolent purposes within the meaning of §§ 34 ff of the Federal Fiscal Code (BAO). For this purpose, the remaining assets of the Association shall be transferred to a "Yoga in Daily Life" organisation, company or foundation if it fulfils the requirements for the granting of tax benefits in accordance with §§ 34 ff BAO. Should a "Yoga in Daily Life" organisation, company or foundation no longer exist at the time of the necessary liquidation of assets due to the dissolution of the association or the discontinuation of the previous favoured purpose of the association, should it not fulfil the requirements for tax privileges in accordance with §§ 34 ff BAO, or should the transfer of assets in the sense of the above be possible for other reasons, the remaining assets of the association shall be transferred to other non-profit or charitable purposes in accordance with §§ 34 ff BAO. As far as possible and permitted, it should be allocated to institutions that pursue the same or similar purposes as this association.

(4) Insofar as the association is a beneficiary of donations in accordance with § 4a para. 2 EStG, in the event of voluntary or official dissolution or termination of the association or if the previous beneficiary purpose of the association ceases to exist, the association's assets remaining after covering the liabilities shall be transferred to a "Yoga in Daily Life" organisation, company or foundation for mandatory use for the purposes listed in this legal basis, in accordance with § 4a para. 2 EStG 1988, if this "Yoga in Daily Life" organisation, company or foundation fulfils the requirements for the granting of tax benefits in accordance with §§ 34 to 47 BAO.

If a "Yoga in Daily Life" organisation, company or foundation no longer exists at the time of the necessary liquidation of assets due to the dissolution of the association or the loss of the previous beneficiary association assets, no longer meets the requirements for tax relief in accordance with §§ 34 ff BAO, or for other reasons the transfer of assets is not possible in the sense of the above, the remaining association assets must in any case be transferred to corporations that meet the above requirements for mandatory use for the purposes listed in this legal basis in accordance with § 4a para. 2 EStG 1988.