

M. J. Khilawala

B.Com., FCA

Ajay H. Mandviwala

B.Com., FCA

M. J. KHILAWALA & CO.

Chartered Accountants

2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.

Ph(O) :2323147

M: 98255-22332

THE BOMBAY PUBLIC TRUST ACT, 1950.

Registration No. : SURAT - E / 6921
Name of the Trust : DIVYA JYOTI TRUST
Address : SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160
For the year ended on : 31/03/2024

(1) Whether Accounts are maintained regularly and in accordance with the provisions of the Act & Rules	YES
(2) Whether receipts & disbursements are properly and correctly shown in the accounts ?	YES
(3) Whether the cash balance & vouchers in the custody of the manger or trustee on the date of audit were in agreement within accounts.	YES
(4) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditors were produced before him.	YES
(5) Whether register of movable and immovable properties is properly maintained or not.	YES
(6) Whether the manager or trustee or any other person require by the auditor to appear before him did so and furnished the necessary information require by him.	YES
(7) Whether any property or funds of the trust were applied for any other objects or purpose of the trust.	NO
(8) The amounts outstanding for more than one year and the amounts written off, if any.	NO
(9) Whether tenders were invited for repairs or construction involving expenditures exceeding Rs. 5000/-, being the construction work were carried out under the supervision of the trustee.	N.A.
(10) Whether trust has invested any funds against resolution u/s. 35.	NO
(11) Whether the Trust has transferred any immovable properties against resolution u/s.36 to any other person/No immovable properties, held.	NO
(12) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	NO

For, M. J. KHILAWALA & CO.

Chartered Accountants



Ajay H. Mandviwala

Date : 18/09/2024

Place : SURAT

Partner

FRN : 105144W

UDIN : 24121350BKAZRA7759

SCHEDULE VIII (See Rule 17(1))
THE BOMBAY PUBLIC TRUST ACT, 1950

Name of the Publics Trust :
Registration No. :

DIVYA JYOTI TRUST
SURAT - E / 6921

Date of Registration : 19/01/2010

Address of Trust's Office :

SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160

Bank Account No. of Trust for transaction of Foreign Contribution : **SBI - FCRA - C/Ac. 40084595897**
(New Delhi Main Br., FCRA Division)

as on 31-03-2024

FUNDS & LIABILITIES :		RS.	RS.	RS.
TRUST FUNDS or CORPUS :				
CORPUS FUNDS:				
Balance as per last B/s	Trust / Corpus Fund Opening	8,499,404.50		
Adjustment during year	Addition during the Year	-		
	Add : Transfer from Janseva Store	542,027.22	9,041,431.72	
	Donation Receipts -Opening	23,997,874.00		
	Add: Received During the year	-	23,997,874.00	
OTHER EARMARKED FUND				
(Created under the provision of Trust deed or Scheme or out of the income)				
	Hospital Construction Fund Opening	18,130,951.00		
	Add: Received During the year	-	18,130,951.00	
CAPITAL FUNDS :	DONATION - 80G(NR)	202,715,036.79		
	Add: Received During the year Opening	18,008,501.00		
Depreciation Fund	Less : Deduction during the Year	-	220,723,537.79	
Sinking Fund				
Reserve Fund				
Any Other Fund	DONATION- 80G(Corpus) Opening	5,656,529.00		
	Add: Received During the year	615,000.00	6,271,529.00	
LOAN (SECURED & UNSECURED) :				
From Trustees	FCRA DONATION- (NR) Opening	55,366,306.50		
	Add: Received During the year	87,687,903.81	143,054,210.31	
From Others	Govt. Grant for Equipment Opening	3,336,000.00		
	Add: Received During the year	-	3,336,000.00	
LIABILITIES :				
For Expenses	DONATION - 35AC Opening	12,748,233.00		
	Add: Received During the year	-	12,748,233.00	
For Advances	Survey Receipt Opening	12,665,611.00		
For Rent & Other deposit	Add: Received During the year	-	12,665,611.00	
For Sundry Credit Balances	Construction Fund Opening	10,000,000.00		
		-	10,000,000.00	459,969,377.82
CURRENT LIABILITY :				
(As per Annexure -3)			(4,124,633.48)	(4,124,633.48)
INCOME & EXPENDITURE A/C. :				
Balance as per Last Balance sheet		42,994,125.46		
Add / Less :Excess / Shortage as per Income & Expenditure A/c.		12,042,317.75	55,036,443.21	55,036,443.21
TOTAL RS...				510,881,187.55

The above Balance sheet to the best of our belief contains a true accounts of the Funds & Liabilities and Property of the Trust



URGENT

TRUSTEE
Dr. UDAYBHAI RANCHHODBHAI GAJIWALA
Mob. No. 94261 25947
Suthar Falia, Mandvi, Dist- Surat-394160
SUPRINTENDENT
TEJAS EYE HOSPITAL

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Ph(O) :2323147
M: 98980 15147

FCRA.No.: 042100216, Date: 26/06/2023

Balance Sheet as on 31st March 2024

PROPERTY & ASSETS		RS.	RS.
IMMOVABLE PROPERTIES :			
	Fixed Assets - (As per Annexure -4)		324,313,785.14
INVESTMENT :			
	FD - Dena Bank (BOB)	16,248,433.00	
	FD - DCB Bank	85,999,792.00	
FURNITURE & FIXTURES :	FD - HDFC Bank	1,454,644.46	
	FD - Surat People's Co-op. Bank	1,382,018.83	
Balance as per last balance sheet	FD - BOB - FCRA	15,000,000.00	
Adjustment during the year	FFD - Dena Bank - BOB- Mandvi	2,258,935.50	
	FFD - Dena Bank - BOB- Surat	284,875.00	
LOAN (SEC./ UNSEC.)GOOD/DOUBTF	FFD - DCB	14,565,680.97	137,194,379.76
Loan Scholar Ship			
Other Loan			
	Closing Stock		1,760,894.15
ADVANCES :	TDS TCS Receivable - FY 2022-23	1,123,278.00	
To Trustees	TDS TCS Receivable - FY 2023-24	3,745,479.50	4,868,757.50
To Employees			
To Contractors	Loans & Advances - (As per Annexure -1)		2,251,394.00
To Lawyers			
To Others	Sundry Debtors - (As per Annexure -2)		3,470.00
INCOME OUTSTANDIG :			
	Transfer from Divyajyoti Trust - Medical	33,600.00	
From Rent	Transfer from Janseva Stores	2,003,538.37	
From Interest	Transfer To Diwaliba Optometry Collage	9,723,260.06	11,760,398.43
From Other Sources			
	Central Bank of India - 3831949677	250,062.86	
CASH & BANK	DCB Bank - 10113600000028	2,235,234.05	
BALANCE :	DCB Bank - Amalsadi- 101136000000064	64,740.60	
	DCB Bank - Kitchen A/c - 101136000000046	47,319.52	
	DCB Bank - Petty Cash A/c	58,852.00	
	BOB -Dena Bank- (013511023781) Mandvi Br.	2,639,314.00	
	BOB -Dena Bank- NET A/C (013510023791) Mandvi Br.	7,542.93	
	BOB -Dena Bank- SB - 111110024529 Surat Br.	53,991.59	
	BOB -Dena Bank - FCRA - 013511023823	23,335,204.13	
	SBI - FCRA Mandvi - 39904827764	20,072.05	
	SBI - FCRA Delhi - 40084595897	8,845.84	
	The Surat People's Co-op. Bank	56.00	28,721,235.57
	Cash on hand	2,526.00	
	Cash on hand - Kitchen Department	4,347.00	6,873.00
INCOME & EXPENDITURE A/C. :			
Balance as per Last Balance sheet			
Add / Less : During the year adjustment			
Add / Less : Excess / Shortage as per Income & Expenditure A/c.			-
TOTAL RS...			510,881,187.55

As per our Report of Even Date,
For, M. J. KHILAWALA & CO.,
Chartered Accountants.



Date : 18/09/2024
Place : SURAT

Partner
FRN : 105144W

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DIVYA JYOTI TRUST
SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160
Annexure to Balance Sheet as on 31st March 2024

<u>Annexure - 1</u>	<u>Loans & Advances</u>	<u>Rs.</u>
Electricity - Deposit		892,194.00
Luster Diamond Pvt Ltd		800,000.00
Mahesh Vasava (CBR) Netrang		201,000.00
Manjulaben Rameshbhai Vasava		1,500.00
Asmita Vasava - Loan		(14,000.00)
Kiran Chaudhary - Loan		11,500.00
Sparsh Special Foundation		31,500.00
Yatin T. Mistry - Loan		113,000.00
Student - Ankit Chaudhary		14,700.00
Student - Ansari Mohmad Sahil		1,000.00
Student - Bhaumikumar Chaudhary		1,000.00
Student - Halpati Ashvini		12,000.00
Student - Jashoda Vasava		14,700.00
Student - Jyoti Rekha Pani		4,200.00
Student - Keyuri Chaudhary		15,200.00
Student - Kishan R. Vasava		14,700.00
Student - Kokani Ravina		12,300.00
Student - Mahal Barkhaben		1,000.00
Student - Martina Gamit		15,200.00
Student - Nayka Taruni		11,400.00
Student - Pathan Aayankhan		1,000.00
Student - Pranjal Chaudhari		15,200.00
Student - Rinkal Vasava		10,200.00
Student - Roshni Vasava		15,200.00
Student - Rutika Chaudhari		15,200.00
Student - Vasava Divya		12,100.00
Student - Vasava Diya		12,200.00
Student - Viki Chaudhari		15,200.00
Student - Vrunditkumar Chaudhari		1,000.00
	Total	2,251,394.00

<u>Annexure - 2</u>	<u>Sundry Debtors</u>	<u>Rs.</u>
Sajjan India (credit bill)		3,470.00
		3,470.00

<u>Annexure - 3</u>	<u>Current Liabilities :</u>	<u>Rs.</u>
<u>Sundry Creditors :</u>		
Albion Ecotech Private Limited		(440,000.00)
Alcon Laboratories (India) Pvt.Ltd		6.64
Cera Sanitaryware Ltd		62,403.48
Dahyabhai Hadpati		(4,000.00)
Devkinandan		(80.00)
Dr Shiroya Pinkal Prafulbhai		49,046.00
Hyderabad Eye Institute		(5,778.00)
Iqvia Rds India Pvt Ltd		97,000.00
Marfil Tiles LLP		(1,698,563.00)
Mehra Eyetech Private Limited		7,840.00
Natubhai Prajapati		(3,000.00)
Nidhi Jayantilal Patel		(50,000.00)
Nilesh Jagdishbhai Prajapati		(131,197.00)
Orient Cements Limited		1,455.00
Shree Jalaram Pipes		(63,938.60)
Sunshine Petroleum		74,172.00
V Glass Touch		(2,053,150.00)

Provisions :
TDS Payable

Total Creditors	(4,157,783.48)
	33,150.00
Total Current Liability	(4,124,633.48)



DIVYA JYOTI TRUST
SUTHAR FALIYA, AT - MANDVI, DIST-SURAT-394160

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

FIXED ASSETS

Annexure - 4

Particulars	Rate	WDV as on 01/04/2023	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2024
			More than 180 Days	Less than 180 Days				
			Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
LAND & BUILDING								
BUILDING RENOVATION	10%	3,885,762	-	-	-	3,885,762	388,576	3,497,186
CONSTRUCTION - NEW	10%	15,297,302	-	-	-	15,297,302	1,529,730	13,767,572
FLAT AT SIDDH SHILA	0%	780,593	-	-	-	780,593	-	780,593
Amalsadi New Hospital Campus	0%	190,831,191	-	85,384,349	-	276,215,540	-	276,215,540
LAND R.NO.1049/1, 1050, 1050/1	0%	1,137,713	-	-	-	1,137,713	-	1,137,713
AIR CONDITIONER								
AIR CONDITIONER	15%	325,479	-	-	-	325,479	48,822	276,657
COMPUTER								
COMPUTER	60%	36,780	81,476	-	-	118,256	70,954	47,302
FURNITURE & FIXTURES								
FURNITURE & FIXTURES	10%	1,119,664	439	-	-	1,120,103	112,010	1,008,093
VEHICLES								
VEHICLES	15%	3,160,006	-	-	-	3,160,006	474,001	2,686,005
ELECTRIC FITTINGS								
ELECTRIC MATERIALS	10%	586,618	4,750	-	-	591,368	59,137	532,231
EQUIPMENTS								
Sajjan India Equipment	15%	-	790,000	466,000	-	1,256,000	188,400	1,067,600
EQUIPMENTS	15%	16,748,280	8,543,199	1,698,960	-	26,990,439	3,921,155	23,069,284
KITCHEN EQUIPMENTS								
KITCHEN EQUIPMENTS	10%	253,344	-	-	-	253,344	25,334	228,010
Total		234,162,732	9,419,863	87,549,309	-	331,131,904	6,818,119	324,313,785

As per our Report of Even Date,
For, M. J. KHILAWALA & CO.
Chartered Accountants



Date : 18/09/2024
Place : SURAT

Partner
FRN : 105144W

SCHEDULE IX (Vide Rule 17(a))
THE BOMBAY PUBLIC TRUST ACT, 1950

Name of the Publics Trust : **DIVYA JYOTI TRUST**

Registration No. : SURAT - E / 6921

Date of Registration : 19/01/2010

Address of the Trust's Office: **SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160**

Bank Details : **Dena Bank, Medical college Branch, Civil Campus, Surat. SB A/c- 111110024529**
(Other bank details as per Balance Sheet)

F.C.R.A. BANK A/c No. **SBI - FCRA - C/Ac. 40084595897 (New Delhi Main Br., FCRA Division)**
FCRA.No.: 042100216. Date: 26/06/2023

INCOME & EXPENDITURE Account for the Year Ended on 31st March 2024

EXPENDITURES		RS.
To EXPENDITURE IN RESPECT OF PROPERTIES		
Rates, Taxes, Cesses		
Repair and Maintenance		
Salaries		
Insurance		
To DEPRECIATION (By way of provision or adjustment)		
To OTHER EXPENSES		
To ESTABLISHMENT EXPENSES		
To REMUNERATION (In case of math to the heads of the math, including his house-hold expenditure, if any.)		
To LEGAL EXPENSES		
To AUDIT FEES		
To CONTRIBUTION AND FEES]		
To AMOUNTS WRITTEN OFF-		
(a) Bad debts		
(b) Loan Scholarships		
(c) Irrecoverable rents		
(c) Other items		
To MISCELLANEOUS EXPENSES		
To DEPRECIATION	DEPRECIATION A/C	6,818,119.00
To AMOUNT TRANSFERRED TO RESERVE OR SPECIFIED FUND		
To EXPENDITURE ON OBJECT OF THE TRUST (SPECIFY IF ANY FROM FCRA)		
(a) Religious		
(b) Educational		
(c) Medical Relief	AS PER ANNEXURE -5	70,330,963.09
(d) Relief of Poverty		
(e) Other Charitable Objective		
TOTAL EXPENSES		77,149,082.09
To SURPLUS CARRIED OVER TO BALANCE SHEET		12,042,317.75
TOTAL RS...		89,191,399.84

Date : 18/09/2024

Place : SURAT



TRUSTEE

DR. UDAYBHAI RANCHHODBHAI GAJIWALA

Mob. No. 94261 25947

Suthar Falia, Mandvi, Dist-Surat-394160

B.Com., FCA

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Chartered Accountants.

Sagrampura, Surat -395 002.

Ph(O) :2323147

M: 98980 15147

For the year ended on 31-03-2024

For, M. J. KHILAWALA & CO.

Chartered Accountants

Partner

FRN : 105144W

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DIVYA JYOTI TRUST
SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160

Annexure to INCOME & EXPENDITURE Account for the Year Ended on 31st March 2024

Annexure - 5	Amount		Amount
AMC Expense	801,331.00	TA - DA and Food Expense	173,272.00
Audit Fee	20,060.00	Telephone Expense	6,647.00
Bank Charges	14,974.08	Training Expense	197,323.00
Bank Charges - FCRA A/c	10,701.87	Travelling Expense	403,941.00
Bank Charges - Bank Guarantee	252,250.00	Vision Centre Expense	660,101.79
Bio Waste treatment expense	224,332.00	Vehicle Repairing Expense	827,311.00
Camp & Stationary Expense	472,287.00	Vehicle Toll Tax Expense	8,900.00
Conference attendance Expense	48,118.00	Website renewal Fee	6,475.84
Consultant Visit Charge Expense	5,222,486.00	Workshop & Seminar Expense	7,230.00
EDLI Scheme Expense	282,289.00	Round off	1.95
Electricity Expense	1,113,972.00		
Freight & Noor Expense	64,362.90	Total - B	2,291,203.58
Generator Expense	660.00		
Gratuity Premium	1,026,303.00	Gross Total A + B	70,330,963.09
GST Expense	45,405.00		
Hospital Expense	723,952.00		
Hospital Insurance Expense	98,915.00		
Hospital Sanitation Expense	1,035,741.00		
Hostel Expense	65,705.00		
Hota Renewal Fee	10,000.00		
Impact Fee	165,287.00		
Insurance Premium	266,521.00		
Kitchen Expense	2,396,469.00		
Laboratory Expense	243,485.00		
Library Expense	15,885.00		
Life Expense	3,800.00		
Membership Expense	22,950.00		
Nagarpalika Tax	54,779.00		
News paper Expense	4,780.00		
Opening Stock :	1,510,830.96		
Add : Linen Purchase	114,951.00		
Add : Purchase	12,896,917.85		
	14,522,699.81		
Less : Closing stock	(1,760,894.15)	12,761,805.66	
Poor Patient Fund Expenses	473,929.00		
Postage & Courier Expense	12,944.00		
Repair & Maintenance Expense	1,153,438.00		
POL Vehicle Expense	2,687,649.00		
PF Contribution	1,821,878.00		
Research Expense	88,136.00		
ROP Project Expense	7,329.00		
RSBY Expense	324,443.00		
Sajjan India Ltd- Project Expense	3,767,745.00		
Staff Salary Expense	30,054,824.00		
Staff welfare Expense	75,988.00		
Stipend Expense	101,850.00		
Total -A	68,039,759.51		

