

M. J. Khilawala
B.Com., FCA

Ajay H. Mandviwala
B.Com., FCA

61C

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 : 31/03/2025

(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

Date : 31/10/2025
Place : SURAT



Ajay H. Mandviwala

Partner

FRN : 105144W

UDIN : 25121350BMHVTX9047

SCHEDULE VIII (See Rule 17(1))
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 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 31-03-2025

FUNDS & LIABILITIES :		RS.	RS.	RS.
TRUST FUNDS or CORPUS :				
CORPUS FUNDS:				
Balance as per last B/s	Trust / Corpus Fund Opening	9,041,431.72		
Adjustment during year	Addition during the Year	-		
	Add : Transfer from Janseva Store	-	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) Opening	220,723,537.79		
	Add : Received During the year	29,165,001.00		
Depreciation Fund	Less : Deduction during the Year	-	249,888,538.79	
Sinking Fund				
Reserve Fund				
Any Other Fund	DONATION- 80G(Corpus) Opening	6,271,529.00		
	Add : Received During the year	871,000.00	7,142,529.00	
LOAN (SECURED & UNSECURED) :				
From Trustees	FCRA DONATION- (NR) Opening	143,054,210.31		
	Add : Received During the year	135,205,177.00	278,259,387.31	
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		
	Add : Received During the year	-	10,000,000.00	625,210,555.82
CURRENT LIABILITY :				
(As per Annexure -3)			(38,622,652.29)	(38,622,652.29)
INCOME & EXPENDITURE A/C. :				
Balance as per Last Balance sheet		55,036,443.21		
Add / Less :Excess / Shortage as per Income & Expenditure A/c.		5,054,866.66	60,091,309.87	60,091,309.87
TOTAL RS...				646,679,213.40

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

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

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Ph(O) :2323147
M: 98980 15147

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

Balance Sheet as on 31st March 2025

PROPERTY & ASSETS		RS.	RS.
IMMOVABLE PROPERTIES :			505,242,721.74
Fixed Assets - (As per Annexure -4)			
INVESTMENT :		21,685,917.00	
	FD - BOB	74,066,507.00	
	FD - DCB Bank	1,454,644.46	
FURNITURE & FIXTURES :		1,473,713.83	
	FD - HDFC Bank	2,191,510.00	
	FD - Surat People's Co-op. Bank	1,263,730.50	
Balance as per last balance sheet	FD - BOB - FCRA	212,012.00	
Adjustment during the year	FFD - BOB - Mandvi	12,893,532.97	115,241,567.76
	FFD - BOB - Surat		
LOAN (SEC./ UNSEC.)GOOD/DOUBTF			
Loan Scholar Ship			
Other Loan			2,006,783.91
Closing Stock			
ADVANCES :		27,300.00	
	TCS Receivable - FY 2024-25	4,481,065.62	4,508,365.62
To Trustees	TDS Receivable - FY 2024-25		
To Employees			3,375,045.38
To Contractors	Loans & Advances - (As per Annexure -1)		
To Lawyers			460.00
To Others	Sundry Debtors - (As per Annexure -2)		
INCOME OUTSTANDIG :		33,600.00	
	Transfer from Divyajyoti Trust - Medical	2,006,938.37	
From Rent	Transfer from Janseva Stores	10,973,260.06	13,013,798.43
From Interest	Transfer To Diwaliba Optometry Collage		
From Other Sources		640,769.73	
	Central Bank of India - 3831949677	3,303.00	
	DCB Bank - 82	1,180,813.01	
CASH & BANK			
BALANCE :			
	DCB Bank - 10113600000028	11,252.84	
	DCB Bank - Amalsadi- 10113600000064	52,841.52	
	DCB Bank - Kitchen A/c - 10113600000046	52.00	
	DCB Bank - Petty Cash A/c	537,572.27	
	BOB - 10	10,780.87	
	BOB - 104	50,424.12	
	BOB - SB - 169	753,852.57	
	BOB - FCRA - 125	18,892.05	
	SBI - FCRA Mandvi - 39904827764	2,776.58	
	SBI - FCRA Delhi - 40084595897	56.00	3,263,386.56
	The Surat People's Co-op. Bank		
	Cash on hand - Mandvi	23,070.00	
	Cash on hand - Kitchen Department	4,014.00	27,084.00
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...			646,679,213.40

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



Ajay H. Mandviwala

Date : 31/10/2025
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 2025

Annexure - 1	Loans & Advances	Rs.
Ankit Chaudhari Student		14,700.00
Ansari Mohammed Sahil Student		1,000.00
Asmita Vasava Loan		(38,000.00)
Bhumikumari Chaudhari Student		1,000.00
Electricity - Deposit		2,071,902.00
Halpati Ashvini Student		10,800.00
Jashoda Vasava Student		14,700.00
Jyoti Rekha Pani Student		4,200.00
Kaps (Loan & Advance)		31,720.00
Keyuri Chaudhari Student		15,200.00
Kiran Chaudhari (Loan)		5,500.00
Kishan R. Vasava Student		14,700.00
Kokani Ravina Student		10,900.00
Luster Daimond Pvt Ltd Deposit		800,000.00
Mahal Barkhaben Student		1,000.00
Mahesh Vasava (Cbr) Netrang		201,000.00
Manjulaben Rameshbhai Vasava		1,500.00
Martina Gamit Student		15,200.00
Nayka Taruni Student		9,000.00
Pathan Aayankhan Student		1,000.00
Pranjal Chaudhari Student		13,200.00
Rinkal Vasava Student		10,200.00
Roshani Vasava Student		15,200.00
Rutika Chaudhari Student		15,200.00
Siemens Health Care (Loan & Advance)		(9,376.62)
Sparsh Special Foundation		(71,500.00)
Vasava Divya Student		10,900.00
Vasava Diya Student		11,000.00
Viki Chaudhari Student		15,200.00
Vishal Shah Loan		100,000.00
Vrundikumar Chaudhari Student		1,000.00
Yatin T Mistry Loan		77,000.00
Total		3,375,045.38

Annexure - 2	Sundry Debtors	Rs.
Sajjan India (credit bill)		460.00
		460.00

Annexure - 3	Current Liabilities :	Rs.
Sundry Creditors :		
Akhand Jyoti Gas Agency		4,590.00
Alcon Laboratories (India) Pvt.Ltd		87,188.69
Amrattal Punaram Suthar		(371,250.00)
Anisha Khatoon		9,049.00
Bio Air Control System		(4,924,000.00)
BPL Medical Technologies Pvt Ltd		(26,900.00)
Caregroup Sight Solution Private Limited		(4,200.00)
Carl Zeiss Pvt. Ltd.		(517,109.00)
Cera Sanitaryware Ltd		62,403.48
Chhaya Girishkumar Parmar		(607,341.00)
Coverprime Technologies Pvt. Ltd		(157,195.00)
Dahyabhai Hadpati		(4,000.00)
Deshmukh Laxmanbhai Somalubhai		(792,000.00)
Devkinandan		(60.00)
Enertech Systems		(42,392.00)
Future HVAC Systems		(353,251.00)
Gamit Vaishaliben Mehulbhai		(5,000.00)
Go Digit General Insurance Ltd		(16,234.48)
Hasmukh Sitaram Khatri		(198,000.00)
Hitesh Sudra		(3,600.00)
Hyderabad Eye Institute		(5,778.00)
Indicators Pvt.Ltd		38,080.00
Jagdish Prasad		(198,000.00)
Jayswal Entreprises		(5,544,000.00)



Jeet Enterprise	2,511.00
Jigneshbhai S Chaudhari	29,300.00
Jitendrabhai Vinodbhai Parmar	(468,468.00)
Kishanlal So Dungar Ram	(148,500.00)
Kishan Vinodbhai Parmar	(266,583.00)
K. P. Structural & Galvanizing Pvt. Ltd.	(6,195.00)
Lansar Business Solution	150.00
Laxmi Medical Store	(1,150.00)
Lok Dhrishi Charitable Trust	17,000.00
M A Engineering	3,776.00
Malsinghbhai Nevalabhai Meda	(346,500.00)
Mandovar Tredars	1,400.00
Mangesh Gangaram Pawar	(222,750.00)
Matariya Industries	(24,002.00)
Maurya Rinku Ranjeet	(594,000.00)
Mistry Chanda Narayanram	(99,000.00)
Mr. Bhanwaru Ram	(1,485,000.00)
M/s Forus Health Pvt. Ltd.	1,580.00
M/s Jayman Meditech	(1,000,000.00)
Narayanram Girdhariram Suthar	(1,440,885.00)
Nareesh Hardware	742.00
Natubhai Prajapati	(3,000.00)
Naykar Engineering Company	(526,846.00)
Nidhi Jayantilal Patel	(50,000.00)
Nilesh Jagdishbhai Prajapati	(131,197.00)
Ophthalmic Marketing & Services Pvt. Ltd.	1,248.00
Orient Cements Limited	1,455.00
Parekh Multi Services	(19,500.00)
Parkhe Santosh Balaji	(514,800.00)
Parmar Construction	(425,156.00)
Parmar Kalpesh Chamanlal	(119,615.00)
Patel Harsh Atinbhai	(88,967.00)
Powerwings Bikes Private Limited	(1,089.00)
Prakash Jangid	(198,000.00)
Prakesh K. Desai	(209,071.00)
Punaram Udaram Suthar	(173,250.00)
Rajvirsinh Tomar	(425,700.00)
Ramesh Kumar Asuram	(216,315.00)
Ranjit Mourya	(990,000.00)
Ravikumar Meda	(99,000.00)
Rewati Lal	(816,750.00)
Roshan Electrical & Motor Rivaeding	90.00
Safe Vision Enterprise	(2,500.00)
Shah Marble And Granite	98,442.00
Shankar Vijay Trading Co.	(11,140,314.00)
Shilp Caterers	(105,000.00)
Shivshakti Furniture	(900.00)
Shree Ganesh Engineering Services.	(423,541.00)
Shree Gautam Hardware and Paints	1,526.00
Shree Jalaram Pipes	6,932.00
Shreeji Cement Articles	(2.00)
Shree Ram Electric Corporation	78,293.00
Shree Saraswati Agency	295.00
Shree Vardhaman Tayers	280.00
Sunder Lal	(99,000.00)
Sun Engineering and Construction	80.00
Systems Aids	(1,711.00)
Tikuram Ghevarram Suthar	(1,064,250.00)
Tirupati Tyres	17,312.00
Trade Link	50,150.00
VE Commercial Vehicles Ltd.	(25,000.00)
V Glass Touch	(980,000.00)
Victoria Medical Corporation	2,504.00
Yusufbhai A. Multani	18,000.00
Zahedi Jayeshbhai Gamit	2,348.00
Zhani Tailor	12,180.00
Zetava Anisha	1,356.00

Total Creditors **(38,173,576.29)**

Provisions :

TDS Payable (436,325.00)

Vision Centre Medicine & Optical Income (12,751.00)

(449,076.00)

Total Current Liability

(38,622,652.29)



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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

Annexure - 4

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2024	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2025
			More than 180 Days	Less than 180 Days				
			Rupees	Rupees				
LAND & BUILDING								
BUILDING RENOVATION	10%	3,497,186	-	-	-	3,497,186	349,719	3,147,467
CONSTRUCTION - NEW	10%	13,767,572	-	-	-	13,767,572	1,376,757	12,390,815
FLAT AT SIDDH SHILA	0%	780,593	-	-	-	780,593	-	780,593
Amalsadi New Hospital Campus	0%	276,215,540	71,173,782	103,654,395	-	451,043,717	-	451,043,717
LAND R.NO.1049/1, 1050, 1050/1	0%	1,137,713	-	-	-	1,137,713	-	1,137,713
AIR CONDITIONER								
AIR CONDITIONER	15%	276,657	-	-	-	276,657	41,499	235,158
COMPUTER								
COMPUTER	60%	47,302	403,425	-	-	450,727	270,436	180,291
FURNITURE & FIXTURES								
FURNITURE & FIXTURES	10%	1,008,093	-	3,160,052	-	4,168,145	258,811	3,909,334
VEHICLES								
VEHICLES	15%	2,686,005	3,012,911	-	-	5,698,916	854,837	4,844,079
ELECTRIC FITTINGS								
ELECTRIC MATERIALS	10%	532,231	-	-	-	532,231	53,223	479,008
EQUIPMENTS								
Sajjan India Equipment	15%	1,067,600	-	-	-	1,067,600	160,140	907,460
EQUIPMENTS	15%	23,069,284	1,275,000	5,718,095	-	30,062,379	4,080,500	25,981,879
KITCHEN EQUIPMENTS								
KITCHEN EQUIPMENTS	10%	228,010	-	-	-	228,010	22,801	205,209
Total		324,313,785	75,865,118	112,532,542	-	512,711,445	7,468,723	505,242,722

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



Ajay H. Mandviwala
Partner

FRN : 105144W

Date : 31/10/2025
Place : SURAT

SCHEDULE IX C (SEE Rule 32)

31/03/2025

Name of the Publics Trust : DIVYA JYOTI TRUST
Registration No. : SURAT - E / 6921
Address : SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160

Phone No. 94261 25947

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

		Rs.	Rs.
Gross annual income			
Details of income not chargeable to contribution under section 58 and rule 32 :			
(i)	Donation received during the year from any source		
(a)	Corpus: (1) From Country		
	(2) From Foreign Country; F.C.R.A.No.& Date		
(b)	General:(1) From Country		
	(2) From Foreign Country; F.C.R.A.No.& Date		
(ii)	Grant received from Govet. & Local authorities.		
(a)	Government and Local authority		
(b)	From Foreign Country		
(c)	From Funding Agencies		
	(1) From Country		
	(2) From Foreign Country; F.C.R.A.No.& Date		
(iii)	Interest on Sinking or Depreciation Fund		
(iv)	Amount spent for the Purpose of education		
(v)	Amount spent for the Purpose of Medical relief		
(A)	Deduction out of income from lands used for agricultural purpose		
	(a) Land revenue and Local Fund Cess		
	(b) Rent payable to Superior landlord.		
	(c) Cost of production, if land are cultivated by trust.		
(B)	Income from Lands used for Agriculture purpose.		
(vii)	(A) Deduction out of income from lands used for Non Agricultural purpose		
	(a) Assessment,cesses and other Government or Municipal Taxes		
	(b) Ground rent payable to Suprior landlord.		
	(c) Insurance Premium.		
	(d) Repairs at 8.33% of Gross rent of building		
	(e) Cost of collection at 4% of gross rent of building let out		
	(B) Income from Lands used for Non-Agriculture purpose		
(viii)	Cost of collection of income or receipts from security, stock etc. at 1% of such income.		
(ix)	Deductions on account of repairs in respect of buildings not rented and yielding no income , at 8.33% of the estimated gross annual Rent		
Total Deduction Rs...			
Income Liable to Contribution Rs.			

TRUSTEE
DR. UDAYBHAI R. GAJIWALA

Date : 31/10/2025
Place : Surat



For, M. J. KHILAWALA & CO.
Chartered Accountants


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 2025

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		7,468,723.00
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		86,660,868.22
(d) Relief of Poverty		
(e) Other Charitable Objective		
TOTAL EXPENSES		94,129,591.22
To SURPLUS CARRIED OVER TO BALANCE SHEET		5,054,866.66
TOTAL RS...		99,184,457.88

Date : 31/10/2025
Place : SURAT

TRUSTEE
DR. UDAYBHAI RANCHHODBHAI GAJIWALA
Mob. No. 94261 25947
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FCRA.No.: 042100216, Date: 26/06/2023

For the year ended on 31-03-2025

INCOME		RS.	RS.
By RENT (ACCRUED / REALIZED)	Camp Case Fee Receipt	163,340.00	
	Consultancy Receipts	95,000.00	
	DBCS, Surat	10,499,800.00	
	Discount on Sales	280.00	
	Hostel Fee	35,000.00	
	Indoor Receipts	17,122,459.00	
	KAPS - Kakrapar	3,687,458.00	
	Keratoplasty Operation Receipts	82,500.00	
	Kitchen Receipts	559,052.00	
	Maintenance Receipt	83,800.00	
	Misc. Receipts	40,574.00	
	OPD Receipts	5,515,562.00	
	PMJAY Receipts	11,050,900.00	
	Research Activity Receipt	4,120,900.00	
	School Scrinning Receipt	193,460.00	
	Training Receipts	2,800.00	
	Travelling Receipts	19,486.00	
	Truck Driver Receipt	1,183,410.00	
	Vehicle Receipt	73,278.00	
	Vision Centre Receipts	1,637,999.00	
	Vision Foundation of India Reim.	2,933,700.00	59,100,758.00
By INTEREST (ACCRUED / REALIZED)	Savings Bank Interest	76,593.00	
On Securities	FD Interest - DCB	9,820,279.00	
On Loans	FD Interest - Dena Bank	2,285,361.00	
On Bank Accounts	FD Interest - SPB	101,884.00	
	FD Interest - FCRA A/c.	748,890.00	
	FFD Interest - DCB Bank	105.00	
	FFD Interest - Dena Bank	10,106.38	
	IT Refund Interest	236,732.50	13,279,950.88
By INCOME FROM OTHER SOURCES (IN DETAIL)			
By DONATION IN CASH OR KIND	Donation U/s 80G (R)	9,948,509.00	
Domestic :	Donation U/s 80G (R) (CSR)	2,386,900.00	
	Donation U/s 80G (NR) (CSR)	6,094,474.00	
International FCRA No. & Date:	FCRA Donation (R)	3,457,180.00	
	Shrimad Rajchandra Hospital	4,916,686.00	26,803,749.00
By TRANSFER FROM RESERVE			
By DIVIDEND			
TOTAL INCOME			99,184,457.88
To DEFICIT CARRIED OVER TO BALANCE SHEET			
TOTAL RS...			99,184,457.88

For, M. J. KHILAWALA & CO.
Chartered Accountants



Ajay H. Mandviwala
Partner

FRN : 105144W

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

Annexure to INCOME & EXPENDITURE Account for the Year Ended on 31st March 2025

Annexure - 5	Amount	Amount
Opening Stock :	1,760,894.15	
Add : Linen Purchase	218,794.00	
Add : Purchase	16,750,231.77	
	18,729,919.92	
Less : Closing stock	(2,006,783.91)	16,723,136.01
Bank Charges	72824.22	
Consultant Visit Charge Expenses	7766948.00	
Internet & Mobile Charges Exp	151900.00	
Hospital Expenses	1308280.00	
Hospital Fire Policy Insurance	44474.00	
Hospital Staff W.C Policy Insurance	46700.00	
Kitchen Expenses	2823196.00	
PF Exp. - Our Contribution	2129227.00	
Pol Vehical Expenses	4013797.00	
Reasearch Expenses	751120.00	
Sajjan India Limited - Project Expenses	1280069.00	
Salary Exp.	35121416.00	
Scale Project Expenses	1146860.00	
Stationery Exp.	260.00	
Vision Center Expenses	681417.00	
Advertisement Exp.	6143.00	
Amc Expenses	246780.00	
Annual Function Exp.	931890.00	
Bank Charges FCRA	61623.66	
Bio Waste Treatment Exp	174720.00	
Camp & Statinory Ex	840835.00	
Conferrance Attend Exp.	22130.00	
EDLI Scheme Expenses	275827.00	
Electricity Expenses	1108158.00	
Frieght & Noor Expense	32914.26	
Grauity Premium Exp.	1531660.00	
Hospital Sanitation Exp.	835943.00	
Hostel Exp	39384.00	
Hota Registration Renewal Fee Exp.	15000.00	
Insurance Expenses	442891.00	
Laboratory Expenses	241167.00	
Membership Exp	20000.00	
Nagarpalika Tax Exp.	62001.00	
News Paper Exp	3950.00	
PMJAY Exp.	378500.00	
Poor Patient Fund Exp.	475955.00	
Postage & Courier Expenses	19651.00	
Repair & Maintance Expenses	1246778.00	
ROP Project Expenses	5554.00	
Round Off	3.02	
Staff Welfare Exp	275609.00	
Stipand Expenses	837035.00	
TA - DA & Food Expenses	465663.00	
Telephone Expenses	23694.00	
Training Expenses	248653.00	
Transportation Expenses	35400.00	
Traveling Exp.	507291.20	
Umarpada Project Exp.	159689.00	
Vehicle Repairing Exp.	947493.03	
Vehicle Toll Tax Exp.	73950.00	
Website Renewal Fee Exp.	5308.82	
Total -A	86,660,868.22	
Total - B		-
Gross Total A + B	86,660,868.22	



DIVYA JYOTI TRUST (MEDICAL & OPTICAL) (PROP. : DIVYA JYOTI TRUST (MEDICAL & OPTICAL))
SUTHAR FALIA, TALUKA- MANDVI, DIST- SURAT, SURAT
BALANCE SHEET AS AT 31ST MARCH, 2025

LIABILITIES		AMOUNT	ASSETS	AMOUNT
RESERVES AND SURPLUSES			FIXED ASSETS	
NET PROFIT - OP. BAL.	6,85,516.83	27,47,871.22	EQUIPMENT	28,971.00
NET PROFIT	20,62,354.39		FURNITURE & FIXTURE	12,965.00
CURRENT LIABILITIES			INVENTORY	
GST PAYBLE		53,452.00	CLOSING STOCK	21,35,763.43
OUTSTANDING LIABILITIES			SUNDRY DEBTORS	
TRANSFER TO DIVYAJYOTI TRUST		20,03,538.37	SUNDRAY DEBTORS -	300.00
			MEDICINE CREDIT SALES	
			SUNDRY DEBTORS - POOR PATIENT	24,98,090.39
SUNDRY CREDITORS			CASH AT BANK	
CAREGROUP SIGHT SOLUTION LLP	4,200.00	(1,738.00)	DCB BANK - 10113600000037	1,18,818.77
R K CORPORATION	(5,938.00)		DCB BANK FIXED DEPOSIT	5,000.00
			CASH ON HAND	
			CASH - PETTY CASH	3,033.00
			LOANS AND ADVANCES	
			(ASSETS)	
			TDS 2024-2025	182.00
TOTAL		48,03,123.59	TOTAL	48,03,123.59

Schedules 1 to 5 form an integral part of accounts

In terms of our attached report of even date

For DIVYA JYOTI TRUST (MEDICAL & OPTICAL)

For M J KHILAWALA & CO

CHARTERED ACCOUNTANTS

DR. UDAYBHAI RANCHHODBHAI GAJIWALA
(TRUSTEE)

AJAY H MANDVIWALA
(PARTNER)
M. NO. : 121350
FRN : 0105144W

Place : SURAT
Date : 08/11/2025

DIVYA JYOTI TRUST (MEDICAL & OPTICAL) (PROP. : DIVYA JYOTI TRUST (MEDICAL & OPTICAL))
SUTHAR FALIA, TALUKA- MANDVI, DIST- SURAT, SURAT
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2025

PARTICULARS	SCH NO		AMOUNT
SALES	1		1,70,71,405.07
OPENING STOCK		24,57,503.67	
PURCHASES	2	1,08,96,638.24	
		1,33,54,141.91	
		21,35,763.43	
LESS : CLOSING STOCK			1,12,18,378.48
COST OF GOODS SOLD			58,53,026.59
GROSS PROFIT			17,973.00
ADD : INDIRECT INCOMES	3		58,70,999.59
			38,02,093.20
LESS : INDIRECT EXPENSES	4		20,68,906.39
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX			6,552.00
LESS : DEPRECIATION			20,62,354.39
NET PROFIT/(LOSS) BEFORE TAX			20,62,354.39
NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET			20,62,354.39

Schedules 1 to 5 form an integral part of accounts

In terms of our attached report of even date

For DIVYA JYOTI TRUST (MEDICAL & OPTICAL)

For M J KHILAWALA & CO

CHARTERED ACCOUNTANTS

DR. UDAYBHAI RANCHHODBHAI GAJIWALA
(TRUSTEE)

AJAY H MANDVIWALA
(PARTNER)
M. NO. : 121350
FRN : 0105144W

Place : SURAT
Date : 08/11/2025

DIVYA JYOTI TRUST (MEDICAL & OPTICAL) (PROP. : DIVYA JYOTI TRUST (MEDICAL & OPTICAL))
SUTHAR FALIA, TALUKA- MANDVI, DIST- SURAT, SURAT

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2025

Schedule : 1

SALES A/C	
PARTICULARS	AMOUNT
Sales	3,93,629.00
SALES A/C	
ANKLESHWAR CENTRE MEDICINE CASH	13,550.00
ANKLESHWAR CENTRE OPTICAL CASH	1,18,580.00
BARDOLI CENTER MEDICINE CASH	16,255.00
BARDOLI CENTER OPTICAL CASH	1,32,005.00
DEDIYAPADA CENTER MEDICINE CASH	6,150.00
DEDIYAPADA CENTER OPTICAL CASH	1,41,250.00
DISCOUNT ON SALES	(161.33)
DISCOUNT ON SALES (G)	(12,47,773.87)
FREE MEDICINE GST	6,43,879.12
FREE OPTICAL GST	3,92,503.00
KHAPAR CENTER MEDICINE CASH	40,698.00
KHAPAR CENTER OPTICAL CASH	2,84,981.00
KIM CENTER MEDICINE CASH	58,131.00
KIM CENTER OPTICAL CASH	1,81,870.00
KOSAMBA CENTER MEDICINE CASH	85,351.00
KOSAMBA CENTER OPTICAL CASH	2,54,861.00
MALIBA (BARDOLI) CENTRE MEDICINE CASH	5,470.00
MALIBA (BARDOLI) CENTRE OPTICAL CASH	25,530.00
MEDICINE CAMP CASH SALES	70,281.10
MEDICINE CASH SALES GST	54,57,602.73
MEDICINE CREDIT SALES	49,461.43
NETRANG CENTER MEDICINE CASH	1,87,518.00
NETRANG CENTER OPTICAL CASH	4,41,459.00
OPTICAL CAMP CASH SALES	8,75,900.00
OPTICAL CASH SALES GST	44,85,468.50
POOR PATIENT SALES - OPTICAL	11,34,660.00
POOR PATIENTS SALES	12,79,306.39
SAGBARA CENTER MEDICINE CASH	26,359.00
SAGBARA CENTER OPTICAL CASH	85,890.00
UCHHAL CENTER MEDICINE CASH	13,880.00
UCHHAL CENTER OPTICAL CASH	39,330.00
UMARPADA CENTER MEDICINE CASH	42,702.00
UMARPADA CENTER OPTICAL CASH	1,51,490.00
VYARA CENTER MEDICINE CASH	3,61,762.00
VYARA CENTER OPTICAL CASH	5,37,594.00
ZANKHAVAV CENTER MEDICINE CASH	49,779.00
ZANKHAVAV CENTER OPTICAL CASH	2,34,204.00
Total	1,66,77,776.07
TOTAL	1,70,71,405.07

Schedule : 2



PURCHASE A/C

PARTICULARS	AMOUNT
PURCHASE A/C	
DISCOUNT ON PURCHASE (G)	(29,999.77)
MEDICINE GST PURCHASE	1,22,913.00
MEDICINE PURCHASE GST	59,89,540.65
OPTICAL PURCHASE GST	48,90,792.36
PURCHASE	(76,608.00)
TOTAL	1,08,96,638.24

Schedule : 3

INDIRECT INCOMES

PARTICULARS	AMOUNT
INDIRECT INCOMES	
FFD INTREST	1,818.00
SAVING INTREST	16,155.00
TOTAL	17,973.00

Schedule : 4

INDIRECT EXPENSES

PARTICULARS	AMOUNT
INDIRECT EXPENSES	
AUDIT EXPENSES	13,000.00
BANK CHARGES	7,793.31
ELECTRICITY EXP.	4,774.00
GST EXPENSES	3,77,905.32
MEDICINE - FREIGHT & NOOR EXP.	510.00
MEDICINE - PF EXP. OUR CONTRIBUTION	1,76,462.00
MEDICINE - STAFF SALARY	15,00,588.00
OPTICAL - FREIGHT & NOOR EXP.	2,175.80
OPTICAL - POSTAGE & COURIER CHARGES	40.00
OPTICAL - STAFF SALARY	10,08,022.00
OPTICAL.MIS.EXP	2,929.00
POOR PATIENT EXP.	4,87,737.00
POOR PATIENT EXPENDITURE	2,14,051.00
REPAIR & MAINTANCE EXPENSES	5,865.00
ROUND OFF	240.77
TOTAL	38,02,093.20

