M. J. Khilawala
B.Com., F.C.A.

Ajay H. Mandviwala
B.Com., F.C.A., D.I.S.A.

M. J. KHILAWALA & CO.
Chartered Accountants
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Mo. No. (1) 98255-22332
Mo. No. (2) 98980-15147

O/C

THE BOMBAY PUBLIC TRUST ACT, 1950.

Registration No. : **E / 6921 / SURAT**

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

Address : **SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160**

For the year ended on : **31/03/2026**

(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

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

Partner
FRN : 105144W
UDIN - 26121350BFDOZQ1726

Date : 25/09/2026
Place : SURAT

FILE NO. 4148

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

Name of the Publics Trust : **DIVYA JYOTI TRUST**
Registration No. : **E / 6921 / SURAT** 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 31-03-2026

FUNDS & LIABILITIES :			RS.	RS.	RS.
TRUST FUNDS or CORPUS :	**CORPUS FUNDS:**				
Balance as per last B/s	Trust / Corpus Fund	Opening	90,41,431.72		
Adjustment during year	Addition during the Year		-		
	Add : Transfer from Janseva Store		-	90,41,431.72	
	Donation Receipts -Opening		2,39,97,874.00		
	Add : Received During the year		-	2,39,97,874.00	
OTHER EARMARKED FUND					
(Created under the provision of Trust					
deed or Scheme or out of the income)					
	Hospital Construction Fund	Opening	1,81,30,951.00		
	Add : Received During the year		-	1,81,30,951.00	
CAPITAL FUNDS :	DONATION - 80G(NR)	Opening	24,98,88,538.79		
	Add : Received During the year		1,67,65,530.00		
Depreciation Fund	Less : Deduction during the Year		-	26,66,54,068.79	
Sinking Fund					
Reserve Fund					
Any Other Fund	DONATION- 80G(Corpus)	Opening	71,42,529.00		
	Add : Received During the year		7,27,001.00	78,69,530.00	
LOAN (SECURED & UNSECURED) :					
From Trustees	FCRA DONATION- (NR)	Opening	27,82,59,387.31		
	Add : Received During the year		-	27,82,59,387.31	
From Others					
	Govt. Grant for Equipment	Opening	33,36,000.00		
	Add : Received During the year		-	33,36,000.00	
LIABILITIES :					
For Expenses	DONATION - 35AC	Opening	1,27,48,233.00		
	Add : Received During the year		-	1,27,48,233.00	
For Advances	Survey Receipt	Opening	1,26,65,611.00		
For Rent & Other deposit	Add : Received During the year		-	1,26,65,611.00	
For Sundry Credit Balances					
	Construction Fund	Opening	1,00,00,000.00		
	Add : Received During the year		-	1,00,00,000.00	64,27,03,086.82
	CURRENT LIABILITY :				
	(As per Annexure -3)			(22,75,786.00)	(22,75,786.00)
INCOME & EXPENDITURE A/C. :					
Balance as per Last Balance sheet			6,00,91,309.87		
Add / Less : Excess / Shortage as per Income & Expenditure A/c.			(5,60,13,722.57)	40,77,587.30	40,77,587.30
TOTAL RS...					**64,45,04,888.12**

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

U.R. Gajiwala
Vice President

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

M. J. Khilawala
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Sagrampura, Surat -395 002.
Mo. No. (1) 98255-22332
Mo. No. (2) 98980-15147

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

Balance Sheet as on 31st March 2026

PROPERTY & ASSETS			RS.	RS.
IMMOVABLE PROPERTIES :				
	Fixed Assets - (As per Annexure -4)			55,42,08,801.26
INVESTMENT :				
	FD - BOB		1,69,54,953.50	
	FD - DCB Bank		2,84,54,194.97	
FURNITURE & FIXTURES :	FD - HDFC Bank		14,54,644.46	
	FFD - BOB - Surat		2,05,824.00	4,70,69,616.93
Balance as per last balance sheet				
Adjustment during the year				
LOAN				
(SEC./ UNSEC.)GOOD/DOUBTFUL :	Closing Stock			16,32,801.00
Loan Scholar Ship				
Other Loan	TCS Receivable 2024-2025		27,300.00	
	TCS Receivable 2025-2026		17,878.00	
	TDS Receivable 2024-2025		44,81,065.62	
ADVANCES :	TDS Receivable 2025-2026		47,00,644.00	92,26,887.62
To Trustees				
To Employees	**Loans & Advances - (As per Annexure -1)**			64,93,891.00
To Contractors				
To Lawyers	**Sundry Debtors - (As per Annexure -2)**			460.00
To Others				
	Divyajayoti Trust Medical		33,600.00	
INCOME OUTSTANDIG :	Transfer From Janseva Stores		19,77,915.37	
From Rent	Transfer To Divya Jyoti FCRA		92,73,579.98	
From Interest	Transfer To Diwaliba Optometry College		1,29,73,260.06	2,42,58,355.41
From Other Sources				
	Central Bank of India - 3831949677		1,04,899.73	
CASH & BANK	DCB Bank - 82		890.00	
BALANCE :	DCB Bank - 10113600000028		11,88,279.76	
	DCB Bank - 10113600000091		33.00	
	DCB Bank - Amalsadi- 10113600000064		1,913.00	
	DCB Bank - Kitchen A/c - 10113600000046		1,18,584.56	
	DCB Bank - Petty Cash A/c		52.00	
	BOB - 10	Mandvi Br.	57,130.26	
	BOB - 104	Mandvi Br.	7,594.02	
	BOB - SB - 169	Surat Br.	57,211.52	
	SBI - FCRA Mandvi - 39904827764		18,892.05	
	The Surat People's Co-op. Bank		56.00	15,55,535.90
	Cash on hand - Mandvi		48,894.00	
	Cash on hand - Kitchen Department		9,645.00	58,539.00
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...				**64,45,04,888.12**

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

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

H. Mandviwala

Partner
FRN : 105144W

Date : 25/09/2026
Place : SURAT

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: 98980 15147

DIVYA JYOTI TRUST
SUTHAR FALIA, AT & POST- MANDVI, DIST- SURAT-394160
Annexure to Balance Sheet as on 31st March 2026

Annexure - 1 Loans & Advances	Rs.
Ankit Chaudhari Student	14,700.00
Ansari Mohammed Sahil Student	1,000.00
Badalkumar Vineshbhai Chaudhari Loan	34,000.00
Bhumikumari Chaudhari Student	1,000.00
Biotech Vision Receipt (Loan & Advance)	26,90,550.00
Education Exp	1,32,000.00
Electricity - Deposit	18,69,791.00
Halpati Ashvini Student	10,800.00
Jashoda Vasava Student	14,700.00
Jyoti Rekha Pani Student	4,200.00
Kaps (Loan & Advance)	4,66,750.00
Keyuri Chaudhari Student	15,200.00
Kishan R. Vasava Student	14,700.00
Kokani Ravina Student	10,900.00
Luster Daimond Pvt Ltd Deposit	8,00,000.00
Mahal Barkhaben Student	1,000.00
Mahesh Vasava (Cbr) Netrang	2,01,000.00
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
Vasava Divya Student	10,900.00
Vasava Diya Student	11,000.00
Viki Chaudhari Student	15,200.00
Vishal Shah Loan	52,000.00
Vrunditkumar Chaudhari Student	1,000.00
Yatin T Mistry Loan	41,000.00
Total	**64,93,891.00**

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

Annexure - 3 Current Liabilities :	Rs.
Sundry Creditors :	
Alcon Laboratories (India) Pvt.Ltd	(2,00,000.00)
Ankitkumar Mukeshbhai Prajapati	4,500.00
Bio Air Control System	9,47,273.00
Chaudhari Kartikkumar	8,643.00
Dahyabhai Hadpati	(4,000.00)
Jay Maruti Nandan Auto Gerej	2,500.00
Lok Dhrishti Charitable Trust	22,500.00
M/s Jayman Meditech	(10,00,000.00)
NATIONAL AUTO GARAGE	9,130.00
Natubhai Prajapati	(3,000.00)
Patel Auto Sales	22,810.00
Prajas Automobiles Pvt. Ltd.	(21,25,000.00)
Shree Ganesh Engineering Services.	(99,027.00)
Total Creditors	**(24,13,671.00)**
Provisions :	
Grauity Payable	1,37,885.00
	1,37,885.00
Total Current Liability	**(22,75,786.00)**

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

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DIVYA JYOTI TRUST

SUTHAR FALIYA, AT - MANDVI, DIST-SURAT-394160

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2026

Annexure - 4

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2025	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2026
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
LAND & BUILDING								
BUILDING RENOVATION	10%	31,47,467	-	-	22,000	31,25,467	3,12,547	28,12,920
CONSTRUCTION - NEW	10%	1,23,90,815	-	-	-	1,23,90,815	12,39,082	1,11,51,733
FLAT AT SIDDH SHILA	0%	7,80,593	-	-	-	7,80,593	-	7,80,593
Amalsadi New Hospital Campus	10%	45,10,43,717	5,25,98,441	3,94,97,933	-	54,31,40,090	5,23,39,112	49,08,00,978
LAND R.NO.1049/1, 1050, 1050/1	0%	11,37,713	-	-	-	11,37,713	-	11,37,713
AIR CONDITIONER								
AIR CONDITIONER	15%	2,35,158	-	-	-	2,35,158	35,274	1,99,884
COMPUTER								
COMPUTER	60%	1,80,291	2,53,547	-	-	4,33,838	2,60,303	1,73,535
FURNITURE & FIXTURES								
FURNITURE & FIXTURES	10%	39,09,334	13,66,263	2,17,804	-	54,93,401	5,38,450	49,54,951
VEHICLES								
VEHICLES	15%	48,44,079	1,03,000	25,97,952	-	75,45,031	9,36,908	66,08,123
ELECTRIC FITTINGS								
ELECTRIC MATERIALS	10%	4,79,008	-	-	-	4,79,008	47,901	4,31,107
EQUIPMENTS								
Sajjan India Equipment	15%	9,07,460	-	-	-	9,07,460	1,36,119	7,71,341
EQUIPMENTS	15%	2,59,81,879	1,80,540	1,29,33,167	-	3,90,95,586	48,94,350	3,42,01,236
KITCHEN EQUIPMENTS								
KITCHEN EQUIPMENTS	10%	2,05,209	-	-	-	2,05,209	20,521	1,84,688
Total		**50,52,42,722**	**5,45,01,791**	**5,52,46,856**	**22,000**	**61,49,69,368**	**6,07,60,567**	**55,42,08,801**

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

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

A. H. Mandviwala

Partner
FRN : 105144W

Date : 25/09/2026
Place : SURAT

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX C (SEE Rule 32)

Statement of income liable to contribute for the year ending : **31/03/2026**

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

Trustee Details : **Dr. Udaybhai Rachhodbhai Gajiwala** Phone No. **94261 25947**
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**

	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	Entire object of the Trust is Medical. Hence Income of the Trust is Not liable for Constribution	
(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 Agricultureal purpose.		
(vii) (A) Deduction out of income from lands used for Non Agricultrual 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-Agricultureal 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.		Nil

U.R.Gajiwala
TRUSTEE
DR. UDAYBHAI R. GAJIWALA
Vice President
Divyajyoti Trust, Mandvi

Date : 25/09/2026
Place : Surat

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

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. : **E / 6921 / SURAT** 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 2026

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**		6,07,60,567.00
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**		10,06,46,568.67
(d) Relief of Poverty			
(e) Other Charitable Objective			
	TOTAL EXPENSES		16,14,07,135.67
To SURPLUS CARRIED OVER TO BALANCE SHEET			**(5,60,13,722.57)**
TOTAL RS...			**10,53,93,413.10**

U.R. Gajiwala
TRUSTEE
Vice President
Divya Jyoti Trust, Mandvi
DR. UDAYBHAI RANCHHODBHAI GAJIWALA
Mob. No. 94261 25947
Suthar Falia, Mandvi, Dist-Surat-394160

Date : 25/09/2026
Place : SURAT

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Mo. No. (2) 98980-15147

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

For the year ended on 31-03-2026

INCOME		RS.	RS.
By RENT			
(ACCRUED / REALIZED)	Award Income	1,00,000.00	
	Consultancy Receipt	1,08,025.00	
	Indoor Receipt	1,79,84,764.00	
	KAPS - Kakrapar	61,94,781.00	
	Kitchen Receipt	12,22,323.00	
	Maintanance Receipt	99,600.00	
	Misc. Receipt	78,468.00	
	OPD Receipt	66,96,350.00	
	Other Camp Reimbursement	1,54,004.72	
	Research Activity Receipt	80,60,030.00	
	Traveling Recepit	38,484.00	
	Truck Driver Receipt	20,12,460.00	
	Vehical Receipt	81,533.00	
	Vision Center Receipt	12,51,575.00	
	Vision Foundation of India Rem	12,09,600.00	
			4,52,91,997.72
	Savings Bank Interest	96,953.00	
	FD Interest - DCB	37,15,962.00	
	FD Interest - Dena Bank	10,32,417.00	
By INTEREST	FFD Interest - DCB Bank	5,141.00	48,50,473.00
(ACCRUED / REALIZED)			
On Securities	**Government Grants :**		
On Loans	DBCS, Surat	83,90,150.00	
On Bank Accounts	PMJAY Receipt	1,32,36,020.00	2,16,26,170.00
By INCOME FROM OTHER SOURCES			
(IN DETAIL)			
	Shrimad Rajchandra Hospital Dha	65,67,000.00	
By DONATION IN CASH OR KIND	Donation U/s 80G (R)	2,21,27,149.00	
Domestic :	Donation U/s 80G (R)(CSR)	49,30,623.38	3,36,24,772.38
International FCRA No. & Date:			
By TRANSFER FROM RESERVE			
By DIVIDEND			
	TOTAL INCOME		10,53,93,413.10
To DEFICIT CARRIED OVER TO BALANCE SHEET			
TOTAL RS...			**10,53,93,413.10**

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

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

Partner
FRN : 105144W

M. J. Khilawala
B:Com., F.C.A.

Ajay H. Mandviwala
B.Com., F.C.A., D.I.S.A.

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Chartered Accountants
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Mo. No. (1) 98255-22332
Mo. No. (2) 98980-15147

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

Annexure to INCOME & EXPENDITURE Account for the Year Ended on 31st March 2026

Annexure - 5		Amount		Amount
Opening Stock :	20,06,783.91		Vehicle Reparing Exp.	17,98,090.00
Add : Linen Purchase	70,534.00		Vehicle Toll Tax Exp.	80,275.00
Add : Purchase	1,57,24,436.31		Website Renewal Fee Exp.	11,392.90
	1,78,01,754.22			
Less : Closing stock	(16,32,801.00)	1,61,68,953.22		
Bank Charges		43254.89		
CBR Project Expenses		1285266.00		
Consultant Visit Charge Expenses		8316444.00		
Hospital Expenses		2558914.46		
Kitchen Expenses		2914004.00		
PF Exp. - Our Contribution		2482501.00		
Pol Vehical Expenses		5689799.00		
Reasearch Expenses		692560.00		
Salary Exp.		38908546.00		
Scale Project Expenses		584100.00		
Vision Center Expenses		581679.00		
Advertisement Exp.		18940.00		
Amc Expenses		1014382.00		
Annual Function Exp.		72720.00		
BANK GERANTEE CHARGES		24033.00		
Bio Waste Treatment Exp		311745.00		
Camp & Statinory Ex		1570171.00		
Conferrance Attend Exp.		3667.00		
DP World AOP Sponsorship Exp.		25000.00		
EDLI Scheme Expenses		295319.00		
Electricity Expenses		3002752.00		
Frieght & Noor Expense		35720.00		
Generator Exp.		576210.00		
GPCB Consultancy Exp.		74170.00		
Grauity Premium Exp.		1444834.00		
Hospital Sanitation Exp.		2064699.00		
Hostel Exp		17941.00		
Insurance Expenses		576989.00		
Internal Audit Exp.		85000.00		
Laboratory Expenses		306896.00		
Membership Exp		61300.00		
Mobile & Internet Recharge Exp		277800.00		
NABH Exp.		5100.00		
Nagarpalika Tax Exp.		62375.00		
News Paper Exp		2000.00		
PMJAY Exp.		498778.00		
Poor Patient Fund Exp.		552032.00		
Postage & Courier Expenses		11561.00		
Registration Fees		366471.64		
Rent Equipments Exp.		1262600.00		
Repair & Maintance Expenses		1122305.00		
ROP Project Expenses		4685.00		
Staff Welfare Exp		273165.00		
Stipand Expenses		1019330.00		
TA - DA & Food Expenses		459881.00		
Telephone Expenses		60190.80		
Training Expenses		163232.00		
Traveling Exp.		488136.38		
Umarpada Project Exp.		176915.38		
Vehical RTO Tax Exp,		141743.00		
	Total -A	9,87,56,810.77	Total - B	18,89,757.90
			Gross Total A + B	**10,06,46,568.67**

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

M. J. Khilawala
B.Com., F.C.A.

Ajay H. Mandviwala
B.Com., F.C.A., D.I.S.A.

M: (1) 98980-15147, (2) 98255-22332
M. J. KHILAWALA & CO.
Chartered Accountants
2/1340-41, Hanuman Street,
Opp.Subjail, Sagrampura,
Surat.

DIVYA JYOTI TRUST
FCRA DIVISION

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

Income & Expense A/c for the year ending on 31/03/2026

Expenditure	Amount	Amount	Income	Amount
Purchase Exp.		33,09,192.00	FCRA Donation Receipt	57,43,969.30
Salary Expenses		18,75,716.00	FD Intrest	8,68,216.17
Bank Charges		31,594.34		
Kitechen Exp.		3,85,829.00		
POL Vehical Exp.		5,000.00		
Traveling Expenses		10,793.16		
Deprciation A/c		13,41,961.00		
Income over expenditure (Trf to Balance Sheet)		-	**Expenditure over income** (Trf to Balance Sheet)	**3,47,900.03**
TOTAL		**69,60,085.50**	**TOTAL**	**69,60,085.50**

Balance Sheet As on 31-03-2026

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account			**Fixed Assets**		
FCRA Donation NR - Op.	-		**(As per Annexure -6)**		1,88,85,635.00
Add : During the Year	1,60,58,252.00	1,60,58,252.00			
			Investments		
			DCB FD-10125200017231	25,31,931.00	
			DCB FD-10125200017301	22,68,253.00	48,00,184.00
			Cash & Bank		
Branch / Divisions			Cash	5,000.00	
Transfer From Divyajyoti Trust		92,73,579.98	BOB - 125	12,66,027.99	
			SBI - 40084595897	27,084.96	12,98,112.95
Income & Expenditure A/c.			**Income & Expenditure A/c.**		
Op. Bal.			Op. Bal.	-	
Add : Deficit Curr. Yr.			Add : Deficit Curr. Yr.	3,47,900.03	3,47,900.03
TOTAL		**2,53,31,831.98**	**TOTAL**		**2,53,31,831.98**

AS PER OUR REPORT OF EVEN DATE

U.R.Lajwala
Vice President
Divyajyoti Trust, Mandvi

FOR, M. J. KHILAWALA & CO.
CHARTERED ACCOUNTANT

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

H. Mandviwala

Place : Surat
Date : 25/09/2026

Partner
(F.R.N. NO. 105144W)

M. J. Khilawala
B.Com., F.C.A.

Ajay H. Mandviwala
B.Com., F.C.A., D.I.S.A.

M. J. KHILAWALA & CO.
Chartered Accountants.
2/1340-41, Hanuman Street,
Sagrampura, Surat -395 002.
Mo. No. (1) 98255-22332
Mo. No. (2) 98980-15147

DIVYA JYOTI TRUST
FCRA DIVISION

SUTHAR FALIYA, AT - MANDVI, DIST-SURAT-394160

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2026

Annexure - 6

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2025	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2026
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
LAND & BUILDING								
Amalsadi New Hospital Campus	10%	-	58,06,283	1,15,50,962	-	1,73,57,245	11,58,176	1,61,99,069
FURNITURE & FIXTURES								
FURNITURE & FIXTURES	10%	-	8,05,350	-	-	8,05,350	80,535	7,24,815
ELECTRIC FITTINGS								
Generator	10%	-	-	20,65,001	-	20,65,001	1,03,250	19,61,751
Total		**-**	**66,11,633**	**1,36,15,963**	**-**	**2,02,27,596**	**13,41,961**	**1,88,85,635**

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

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

Partner
FRN : 105144W

Date : 25/09/2026
Place : SURAT

M J KHILAWALA AND CO
Chartered Accountants
2/1340-41, Hanuman Street, Opp Subjail,Sagrampura, Surat-395002 Gujarat
Phone : 9898015147, 261-2323147, E-Mail : mjkhilawala@yahoo.com

DIVYA JYOTI TRUST (MEDICAL & OPTICAL) (PROP. : DIVYA JYOTI TRUST (MEDICAL & OPTICAL))
SUTHAR FALIA, TALUKA- MANDVI, DIST- SURAT, SURAT
BALANCE SHEET AS AT 31ST MARCH, 2026

LIABILITIES		SCH NO	AMOUNT	ASSETS		SCH NO	AMOUNT
RESERVES AND SURPLUSES				FIXED ASSETS		1	1,98,169.00
NET PROFIT - OP. BAL.	27,47,871.22						
NET PROFIT	4,17,897.48		31,65,768.70	**INVENTORY**			
				CLOSING STOCK			23,44,550.00
OUTSTANDING LIABILITIES							
TRANSFER TO DIVYAJYOTI TRUST			19,77,915.37	**SUNDRY DEBTORS**			
				SUNDRAY DEBTORS - MEDICINE CASH SALES	4,380.00		
				SUNDRAY DEBTORS - MEDICINE CREDIT SALES	707.00		
				SUNDRAY DEBTORS - OPTICAL CASH SALES	3,050.00		
				SUNDRY DEBTORS - OPTICAL CAMP CASH SALES	1,640.00		
				SUNDRY DEBTORS - POOR PATIENT	24,98,090.39		25,07,867.39
				CASH AT BANK			
				DCB BANK - 10113600000037	81,244.68		
				DCB BANK FIXED DEPOSIT	7,000.00		88,244.68
				CASH ON HAND			
				CASH - PETTY CASH			4,853.00
TOTAL			**51,43,684.07**	**TOTAL**			**51,43,684.07**

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)

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

DR. UDAYBHAI RANCHHODBHAI GAJIWALA
(TRUSTEE)

Vice President
Divyajyoti Trust, Mandvi

Place : SURAT
Date : 25/09/2026

For **M J KHILAWALA & CO**
CHARTERED ACCOUNTANTS

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

M J KHILAWALA AND CO
Chartered Accountants
2/1340-41, Hanuman Street, Opp Subjail,Sagrampura, Surat-395002 Gujarat
Phone : 9898015147, 261-2323147, E-Mail : mjkhilawala@yahoo.com

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, 2026

PARTICULARS	SCH NO		AMOUNT
SALES	2		1,97,18,614.16
OPENING STOCK		21,35,763.43	
PURCHASES	3	1,27,13,226.00	
		1,48,48,989.43	
LESS : CLOSING STOCK		23,44,550.00	
COST OF GOODS SOLD			1,25,04,439.43
GROSS PROFIT			72,14,174.73
ADD : INDIRECT INCOMES	4		20,114.00
			72,34,288.73
LESS : INDIRECT EXPENSES	5		67,97,624.25
NET PROFIT/(LOSS) BEFORE DEPRECIATION AND TAX			4,36,664.48
LESS : DEPRECIATION			18,767.00
NET PROFIT/(LOSS) BEFORE TAX			4,17,897.48
NET PROFIT/(LOSS) CARRIED TO BALANCE SHEET			4,17,897.48

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)

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

For **M J KHILAWALA & CO**
CHARTERED ACCOUNTANTS

DR. UDAYBHAI RANCHHODBHAI GAJIWALA
(TRUSTEE)

Vice President
Divyajyoti Trust, Mandvi

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

Place : SURAT
Date : 25/09/2026

DIVYA JYOTI TRUST (MEDICAL & OPTICAL)
SUTHAR FALIA, TALUKA- MANDVI, DIST- SURAT, SURAT
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2026

Schedule : 1

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2025	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2026
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
FURNITURE & FIXTURES								
FURNITURE & FIXTURE	10%	12,965.00	0.00	0.00	0.00	12,965.00	1,296.00	11,669.00
PLANT & MACHINERY								
EQUIPMENT	15%	28,971.00	0.00	1,75,000.00	0.00	2,03,971.00	17,471.00	1,86,500.00
Total		**41,936.00**	**0.00**	**1,75,000.00**	**0.00**	**2,16,936.00**	**18,767.00**	**1,98,169.00**

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2026

Schedule : 2

SALES A/C

PARTICULARS	AMOUNT
SALES A/C	
ANKLESHWAR CENTRE MEDICINE CASH	5,430.00
ANKLESHWAR CENTRE OPTICAL CASH	1,01,680.00
BARDOLI CENTER MEDICINE CASH	13,570.00
BARDOLI CENTER OPTICAL CASH	1,18,070.00
DEDIYAPADA CENTER MEDICINE CASH	5,300.00
DEDIYAPADA CENTER OPTICAL CASH	2,40,200.00
DEDIYAPADA VISION CENTRE OPTI.INCOME	4,960.00
KHAPAR CENTER MEDICINE CASH	23,265.00
KHAPAR CENTER OPTICAL CASH	1,53,617.00
KIM CENTER MEDICINE CASH	64,970.00
KIM CENTER OPTICAL CASH	2,68,520.00
KOSAMBA CENTER MEDICINE CASH	98,639.00
KOSAMBA CENTER OPTICAL CASH	4,87,471.00
MALIBA (BARDOLI) CENTRE MEDICINE CASH	9,800.00
MALIBA (BARDOLI) CENTRE OPTICAL CASH	38,610.00
MEDICINE CAMP CASH SALES	38,746.00
MEDICINE CASH SALES GST	53,23,228.00
MEDICINE CREDIT SALES	53,100.00
MISC. RECEIPT	8,343.16
NETRANG CENTER MEDICINE CASH	1,99,444.00
NETRANG CENTER OPTICAL CASH	4,55,808.00
OPTICAL CAMP CASH SALES	7,35,040.00
OPTICAL CASH SALES GST	66,73,520.00
OPTICAL CREDIT SALES	43,765.00
POOR PATIENT SALES - OPTICAL	12,54,464.00
POOR PATIENTS SALES	20,65,041.00
SAGBARA CENTER MEDICINE CASH	42,382.00
SAGBARA CENTER OPTICAL CASH	1,08,301.00
TRAINING RECEIPT	18,500.00
UCHHAL CENTER MEDICINE CASH	34,280.00
UCHHAL CENTER OPTICAL CASH	1,36,830.00
UMARPADA CENTER MEDICINE CASH	36,008.00
UMARPADA CENTER OPTICAL CASH	1,65,787.00
VYARA CENTER MEDICINE CASH	2,04,748.00
VYARA CENTER OPTICAL CASH	4,42,180.00
ZANKHAVAV CENTER MEDICINE CASH	14,911.00
ZANKHAVAV CENTER OPTICAL CASH	30,086.00
TOTAL	**1,97,18,614.16**

Schedule : 3

PURCHASE A/C

PARTICULARS	AMOUNT
PURCHASE A/C	
MEDICINE PURCHASE GST	59,09,078.00
OPTICAL PURCHASE GST	66,71,888.00
PURCHASE	1,32,260.00
TOTAL	**1,27,13,226.00**

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

Schedule : 4

INDIRECT INCOMES

PARTICULARS	AMOUNT
INDIRECT INCOMES	
FFD INTREST	5,551.00
SAVING INTREST	14,563.00
TOTAL	**20,114.00**

Schedule : 5

INDIRECT EXPENSES

PARTICULARS	AMOUNT
INDIRECT EXPENSES	
AUDIT EXPENSES	13,000.00
BANK CHARGES	3,498.25
ELECTRICITY EXP.	510.00
GST EXPENSES	5,50,864.00
MEDICINE - FREIGHT & NOOR EXP.	350.00
MEDICINE - PF EXP. OUR CONTRIBUTION	1,95,422.00
MEDICINE - STAFF SALARY	15,68,732.00
MISC.EXP	182.00
OPTICAL - FREIGHT & NOOR EXP.	1,270.00
OPTICAL - STAFF SALARY	11,37,451.00
OPTICAL REPAIR CHARGES	10,920.00
POOR PATIENT EXP.	15,40,720.00
POOR PATIENT EXPENDITURE	17,74,705.00
TOTAL	**67,97,624.25**

In terms of our attached report of even date

For **DIVYA JYOTI TRUST**
(MEDICAL & OPTICAL)

U.R.Gajiwala

DR. UDAYBHAI RANCHHODBHAI GAJIWALA
(TRUSTEE)

Vice President
Divyajyoti Trust, Mandvi

M. J. KHILAWALA & CO. SURAT CHARTERED ACCOUNTANTS

For **M J KHILAWALA & CO**
CHARTERED ACCOUNTANTS

A. H. Mandviwala

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

Place : SURAT
Date : 25/09/2026