

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: 98255-22352

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 : 31/03/2022

(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
Partner

Date : 25/09/2022
Place : SURAT

FRN : 105144W

UDIN. 22016724 8AFRNS 1710

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 : **Dena Bank FCRA - 013511023823 (Mandvi)**
 F.C.R.A. No.: **II / 21022 / 64 (0048) / 2013-FCRA-II** Date: **17/06/2014**

as on 31-03-2022

FUNDS & LIABILITIES :		RS.	RS.	RS.
TRUST FUNDS or CORPUS :		CORPUS FUNDS:		
Balance as per last B/s	Trust / Corpus Fund Opening	93,03,621.50		
Adjustment during year	Addition during the Year	27,24,153.00		
	Less : Deduction during the Year	(35,28,370.00)	84,99,404.50	
	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 :				
	<u>DONATION - 80G(NR)</u> Opening	6,72,72,234.79		
Depreciation Fund	Add: Received During the year	9,89,48,002.00	16,62,20,236.79	
Sinking Fund				
Reserve Fund				
Any Other Fund	<u>DONATION- 80G(Corpus)</u> Opening	46,88,318.00		
	Add: Received During the year	5,18,211.00	52,06,529.00	
LOAN (SECURED & UNSECURED) :				
From Trustees	<u>FCRA DONATION- (NR)</u> Opening	5,53,66,306.50		
	Add: Received During the year	-	5,53,66,306.50	
From Others				
	<u>Govt. Grant for Equipment</u> Opening	33,36,000.00		
	Add: Received During the year	-	33,36,000.00	
LIABILITIES :				
For Expenses	<u>DONATION - 35AC</u> Opening	1,27,48,233.00		
	Add: Received During the year	-	1,27,48,233.00	
For Advances	<u>Survey Receipt</u> 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	1,00,00,000.00	31,61,71,145.79
	CURRENT LIABILITIES :		12,33,225.00	12,33,225.00
	(As per Annexure - 2)			
INCOME & EXPENDITURE A/C. :				
Balance as per Last Balance sheet				
Add / Less: Excess / Shortage as per Income & Expenditure A/c.				
TOTAL RS...				31,74,04,370.79

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

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

Vice President
 Divyajyoti Trust, Mandvi

Balance Sheet as on 31st March 2022

PROPERTY & ASSETS		RS.	RS.
IMMOVABLE PROPERTIES :			
	FIXED ASSETS AS PER ANNEXURE -3		16,61,64,806.84
INVESTMENT :			
	FD - Dena Bank (BOB)	1,55,10,466.00	
	FD - DCB Bank	8,57,39,792.00	
FURNITURE & FIXTURES :			
	FD - HDFC Bank	36,79,644.46	
	FD - Surat People's Co-op. Bank	11,86,591.83	
Balance as per last balance sheet	FFD - DCB Bank	1,83,88,593.97	
Adjustment during the year	FFD - Dena Bank - Mandvi	(3,01,184.00)	
	FFD - Dena Bank - Surat	4,07,221.00	
LOAN (SEC./ UNSEC.)GOOD/DOUBTFUL :			
Loan Scholar Ship	ICICI Prudential Ultra Short Term Fund	45,00,000.00	12,91,11,125.26
Other Loan			
ADVANCES :			
	Closing Stock		15,92,759.52
To Trustees			
To Employees	TCS Receivable - FY 2020-21	4,838.00	
To Contractors	TDS Receivable - FY 2020-21	6,68,437.00	
To Lawyers	TDS Receivable - FY 2021-22	14,52,403.00	
To Others	TCS Receivable - FY 2021-22	35,012.16	21,60,690.16
	Loans & Advances - (As per Annexure -1)		16,69,045.00
INCOME OUTSTANDING :			
From Rent	Transfer from Janseva Stores		28,36,526.93
From Interest	Transfer To Diwaliba Optometry Collage		61,58,260.06
From Other Sources			
CASH & BANK BALANCE :			
	Central Bank of India - 3831949677	3,792.80	
	DCB Bank - Petty Cash	55,920.00	
	DCB Bank - 10113600000028	12,21,922.29	
	DCB Bank - Kitchen A/c - 10113600000046	63,260.64	
	Dena Bank- (013511023781) Mandvi Branch	6,04,122.79	
	Dena Bank- NET A/C (013510023791) Mandvi Branch	4,874.83	
	Dena Bank- Savings A/c - 111110024529 Surat Branch	19,664.00	
	Dena Bank - FCRA - 013511023823	29,56,564.14	
	SBI - FCRA Delhi - 39904827764	10,072.05	49,40,193.54
	Cash on hand	350.00	
	Cash on hand - Kitchen Department	3,577.00	3,927.00
INCOME & EXPENDITURE A/C. :			
	Balance as per Last Balance sheet	73,69,943.11	
Add / Less : During the year adjustment			
Add / Less : Excess / Shortage as per Income & Expenditure A/c.		46,02,906.63	27,67,036.48
TOTAL RS...			31,74,04,370.79

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



M. J. Khilawala
Partner
FRN : 105144W

Date : 25/09/2022
Place : SURAT

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

Statement of income liable to contribute for the year ending : 31/03/2022

Name of the Publics Trust : **DIVYA JYOTI TRUST**
Registration No. : **SURAT - E / 6921**
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.: **Dena Bank - FCRA (013511023823)** **Mandvi Branch**
F.C.R.A. No. : **II / 21022 / 64 (0048) / 2013-FCRA-II** **Date: 17/06/2014**

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
- 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 Agricultureal purpose.
- (vii) (A) Deduction out of income from lands used for Non Agricultureal 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.

Rs.	Rs.
Entire object of the Trust is Medical. Hence Income of the Trust is Not liable for Contribution	
-	-
	Nil

U.R. Gajiwala

TRUSTEE
DR. UDAYBHAI R. GAJIWALA
Vice President

Date : **25/09/2022** Trust, Mandvi
Place : **Surat**



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

M. J. Khilawala
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. **Dena Bank FCRA - 013511023823 (Mandvi Branch)**
F.C.R.A. No. : II / 21022 / 64 (0048) / 2013-FCRA-II Date: 17/06/2014

INCOME & EXPENDITURE Account for the Year Ended on 31st March 2022

EXPENDITURES		RS.
To EXPENDITURE IN RESPECT OF PROPERTIES		
Rates, Taxes, Cesses	Advertisement Expenses	53,289.00
Repair and Maintenance	AMC Expense	2,77,750.00
Salaries	Audit Fee	17,000.00
Insurance	Building Constrution	472.00
	Bank Charges	16,752.73
	Camp & Stationery Expense	7,16,834.00
	Electricity Expense	10,09,731.00
To DEPRECIATION (By way of provision or	FCRA Expenses	1,13,006.00
	Freight & Noor Expense	46,222.42
To OTHER EXPENSES	Insurance Expense	6,71,893.00
	Membership Expenses	22,950.00
To ESTABLISHMENT EXPENSES	Nagarpalika Vero	53,318.00
	News paper Expense	4,481.00
To REMUNERATION (In case of math to the	Postage & Corrier Expense	14,150.00
including his house-hold expenditure, if any.)	Research Expenses	8,17,841.00
	Rent for Trust Building	2,400.00
	Repair & Maintenance Expense	18,17,239.00
	Staff Welfare Expenses	1,56,167.00
To LEGAL EXPENSES	Telephone Expense	38,668.00
	Traininig Expenses	27,648.00
To AUDIT FEES	Travelling Expense	1,41,489.30
	Vehicle Repairing Expense	5,69,329.00
To CONTRIBUTION AND FEES]		65,88,630.45
To AMOUNTS WRITTEN OFF-		
(a) Bad debts		
(b) Loan Scholarships		
(c) Irrecoverable rents		
(c) Other items		
To MISCELLANEOUS EXPENSES		
To DEPRECIATION	DEPRECIATION A/C	60,40,416.00
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 -4	4,77,61,359.98
(d) Relief of Poverty		
(e) Other Charitable Objective		
	TOTAL EXPENSES	6,03,90,406.43
To SURPLUS CARRIED OVER TO BALANCE SHEET		46,02,906.63
TOTAL RS...		6,49,93,313.06

U.R. Gajiwala

TRUSTEE

DR. UDAYBHAI RANCHHODHAI GAJIWALA

Mob. No. 94261 25947

Suthar Falia, Mandvi, Dist-Surat-394160

Date : 25/09/2022

Place : SURAT

Vice President

Divya Jyoti Trust

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FCRA.No.: II / 21022 / 64 (0048) / 2013-FCRA-II Date: 17/06/2014

For the year ended on 31-03-2022

INCOME		RS.	RS.
By RENT (ACCRUED / REALIZED)			
	Consultancy Receipts	10,14,501.00	
	DACS, Surat	1,21,57,950.00	
	Indoor Receipts	1,65,47,795.00	
	KAPS - Kakrapar	13,14,077.00	
	Keratoplasty Operation Receipts	97,500.00	
	Kitchen Receipts	2,24,791.00	
	Misc. Receipts	23,674.06	
	OPD Receipts	59,44,860.00	
	RSBY Receipts	4,25,876.00	
	Research Activity Receipt	2,59,894.00	
	Training Receipts	9,41,500.00	
	Vision Centre Receipts	10,84,585.00	
	Vehicle Receipt	62,256.00	
	Maintanance Receipt	38,400.00	
By INTEREST (ACCRUED / REALIZED)			
	Discount on Sales	18,970.00	
	Hostel Fees	1,43,500.00	
On Securities	Vision Foundation of India Reim.	59,48,500.00	4,62,48,629.06
On Loans			
On Bank Accounts			
By DIVIDEND			
By DONATION IN CASH OR KIND			
Domestic :	Donation U/s 80G (R)	1,18,30,376.00	
International FCRA No. & Date:	FCRA Donation (R)	-	1,18,30,376.00
By INCOME FROM OTHER SOURCES (IN DETAIL)			
	Savings Bank Interest	3,83,486.00	
	FD Interest - DCB	57,09,709.00	
	FD Interest - Dena Bank	5,65,498.00	
	FD Interest - HDFC	1,78,000.00	
	Income Tax Refund Interest	77,615.00	
			69,14,308.00
By TRANSFER FROM RESERVE			
TOTAL INCOME			6,49,93,313.06
To DEFICIT CARRIED OVER TO BALANCE SHEET			
TOTAL RS...			6,49,93,313.06

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



M. J. Khilawala
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 2022

<u>Annexure - 1</u>	<u>Loans & Advances</u>	<u>Rs.</u>
Asmitaben Vasava Loan		14,000.00
Electricity - Deposit		3,28,993.00
Kailashben Mayavashi (Loan)		7,500.00
KAPS (Loan & Advance)		2,13,952.00
Kiran Chaudhary Loan		23,500.00
Luster Diamond Pvt Ltd		8,00,000.00
Mahesh Vasava (CBR) Netrang		2,01,000.00
Manjulaben Rameshbhai Vasava		1,500.00
Modi Children Hospital		75,600.00
Yatin T Mistry Loan		3,000.00
	Total	16,69,045.00

<u>Annexure - 2</u>	<u>Current Liabilities :</u>	<u>Rs.</u>
Sundry Creditors :		
Aswani Industris Pvt Ltd	69,041.00	
Dahyabhai Hadpati	(4,000.00)	
Earth Carbon Foundation	(51,000.00)	
Globe Bio Care	4,400.00	
Jaiminkumar Kanaiyalal Patel	43,638.00	
Moetkumar V Aud	1,42,863.00	
Natubhai Prajapati	(3,000.00)	
Orient Cements Limited	(71,949.00)	
Samsuddin Mahbul	5,65,700.00	
Shree Ganesh Engineering Services.	13,217.00	
Shri Krishna Co.	3,91,549.00	
Surekhaben Amrutbhai Vasave	4,491.00	
		11,04,950.00
Provisions :		
Dr Ishwar Mistry	98,567.00	
Nehaben Kanchanbhai Chaudhary	9,018.00	
P T Payable	150.00	
Vision Centre Medicine & Optical Income	20,540.00	
		1,28,275.00
		12,33,225.00

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


Partner
FRN : 105144W

Date : 25/09/2022
Place : SURAT



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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

Annexure - 3

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
			Rupees	Rupees				
AIR CONDITIONER								
AIR CONDITIONER	15%	4,50,491	-	-	-	4,50,491	67,574	3,82,917
LAND & BUILDING								
BUILDING RENOVATION	10%	42,32,643	1,57,859	-	-	43,90,502	4,39,050	39,51,452
CONSTRUCTION - NEW	10%	1,88,85,558	-	-	-	1,88,85,558	18,88,556	1,69,97,002
FLOOR AT SIDDH SHILA	0%	7,80,593	-	-	-	7,80,593	-	7,80,593
Amalsadi New Hospital Campus	0%	3,16,36,370	3,34,86,244	5,63,65,505	22,147	12,14,65,972	-	12,14,65,972
LAND R.NO.1049/1, 1050, 1050/1	0	11,37,713	-	-	-	11,37,713	-	11,37,713
"								
COMPUTER								
COMPUTER	60%	62,858	-	-	-	62,858	37,715	25,143
FURNITURE & FIXTURES								
FURNITURE & FIXTURES	10%	13,82,301	-	-	-	13,82,301	1,38,230	12,44,071
VEHICLES								
VEHICLES	15%	16,30,458	-	-	-	16,30,458	2,44,569	13,85,889
ELECTRIC FITTINGS								
ELECTRIC MATERIALS	10%	7,24,220	-	-	-	7,24,220	72,422	6,51,798
EQUIPMENTS								
DR EQUIPMENTS	15%	35,28,370	-	-	35,28,370	-	-	-
EQUIPMENTS	15%	1,76,07,893	30,24,000	3,50,000	-	2,09,81,893	31,21,034	1,78,60,859
KITCHEN EQUIPMENTS								
KITCHEN EQUIPMENTS	10%	3,12,664	-	-	-	3,12,664	31,266	2,81,398
Total		8,23,72,132	3,66,68,103	5,67,15,505	35,50,517	17,22,05,223	60,40,416	16,61,64,807

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



M. J. Khilawala
Partner

FRN : 105144W

Date : 25/09/2022
Place : SURAT

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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 2022

<u>Annexure - 4</u>		<u>Amount</u>
Bio Waste treatment expense		57,200.00
CBR Expense		45,520.00
Consultant Visit Charge Expense		12,87,220.00
EDLI Scheme Expense		2,42,750.00
Gratuity Premium		7,46,875.00
Hospital Expense		8,70,682.33
Hospital Sanitation Expense		2,63,586.00
Kitchen Expense		17,66,933.00
Laboratory Expense		2,62,465.00
Linen Expense		50,370.00
Opening Stock :	15,29,112.59	
Add : Purchase	<u>94,05,189.49</u>	
	1,09,34,302.08	
Less : Closing stock	<u>15,92,759.52</u>	93,41,542.56
Poor Patient Fund Expenses		3,22,922.00
POL Vehicle Expense		28,92,937.00
PF Contribution		13,95,841.00
RSBY Expense		16,700.00
Staff Salary Expense		2,76,61,337.00
TA - DA and Food Expense		1,04,991.00
Vision Centre Expense		4,31,483.00
Round off		5.09
Total		<u>4,77,61,359.98</u>

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



M. J. Khilawala
Partner
FRN : 105144W

Date : 25/09/2022
Place : SURAT

DIVYA JYOTI TRUST (MEDICAL & OPTICAL)
TEJAS EYE HOSPITAL, SUTHAR FALIYU, TAL- MANDVI, SURAT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO OPENING STOCK		BY SALES A/C	
OPENING STOCK	24,12,103.38	VISION CENTER MEDICINE	2,76,031
		CASH	
		VISION CENTER OPTICAL CASH	27,58,406
TO PURCHASE A/C		DISCOUNT ON SALES (G)	(13,76,751.76)
DISCOUNT ON PURCHASE (G)	(2,13,797.60)	FREE MEDICINE	31,59,171.50
MEDICINE PURCHASE (@4%)	50,57,499.02	FREE OPTICAL	7,53,810
OPTICAL PURCHASE	38,09,941.74	MEDICINE CAMP CASH SALES	1,330.27
PURCHASE CGST	5,34,668.58	MEDICINE CASH SALES (@4%)	44,64,873.50
PURCHASE SGST	5,33,064.99	MEDICINE CREDIT SALES	14,993.30
	97,21,376.73	OPTICAL CAMP CASH SALES	15,930.00
		OPTICAL CASH SALES	46,93,150.00
TO INDIRECT EXPENSES		OPTICAL CREDIT SALES	5,800.00
PF EXP-OUR CONTRIBUTION	1,31,566.00		147,66,743.81
STAFF SALARY EXPENSES	16,41,165.00	BY INDIRECT INCOMES	
AUDIT EXPENSES	10,000.00	MISC RECEIPT	350.00
BANK CHARGES	5,902.07	ROUND OFF	(143.88)
ELECTRICITY EXPENSES	8,970.00		206.12
GST EXPENSES	1,47,638.00	BY INDIRECT RECEIPTS	
MEDICINE - FREIGHT & NOOR. EXP.	900.00	SAVING BANK INTEREST	8,422.47
OPTICAL - FREIGHT & NOOR. EXP.	2,607.00		8,422.47
OPTICAL REPAIR CHARGES	300.00	BY CLOSING STOCK	
POOR PATIENT EXP.	31,80,991.15		23,78,989.81
POSTAGE & COURIER EXP	7,951.00	EXCESS OF EXP OVER INCOME	1,39,939.12
STATIONERY EXPENSES	12,500.00		
	51,50,490.22		
TO DEPRECIATION	10,331.00		
	172,94,301.33		172,94,301.33

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CURRENT LIABILITIES		FIXED ASSETS	
GST PAYABLE	49,030.00	COMPUTER	20.00
		EQUIPMENTS	47,174.00
BRANCH / DIVISIONS		FURNITURE & FIXTURE	17,783.00
TRANSFER TO DIVYAJYOTI	28,36,526.93		64,977.00
		INVENTORY	
		CLOSING STOCK	23,78,989.81
		CASH AND BANK	
		CASH	249.00
		DCB - 10113600000037	36,504.16
			36,753.16
		INCOME & EXP A/C.	
		OPN BALANCE	2,64,897.84
		ADD : CURRENT PERIOD	1,39,939.12
			4,04,836.96
TOTAL	28,85,556.93	TOTAL	28,85,556.93

In terms of our attached report of even date

For, **M J Khilawala & CO.**

Chartered Accountants

M. J. Khilawala

M. J. Khilawala - Partner

M.No.121350

FRN - 105144W



Place : Surat

Date : 25/09/2022