

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2012 - 2013

OF

DIVYA JYOTI TRUST

C/O. NALINBHAI D SHAH, TEJAS EYE HOSPITAL,
SUTHAR FALIYA, AT & POST : MANDVI, SURAT,
GUJARAT-394610

BY
AUDITORS :

M J KHILAWALA & CO CHARTERED ACCOUNTANTS

2/1340-41, HANUMAN STREET, OPP. SUB-JAIL,,
SAGRAMPURA, SURAT-395002 GUJARAT

Form No 3CB
[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

We have examined the balance sheet as at **31st March 2013**, and the Income and expenditure account for the year ended on that date, attached herewith, of **DIVYA JYOTI TRUST**, C/O. NALINBHAI D SHAH, TEJAS EYE HOSPITAL, SUTHAR FALIYA, AT & POST : MANDVI, SURAT, GUJARAT-394610.
PAN - **AABTD3401D**.

2. We certify that the balance sheet and the Income and expenditure account are in agreement with the books of account maintained at the head office at C/O. NALINBHAI D SHAH, TEJAS EYE HOSPITAL, SUTHAR FALIYA, AT & POST : MANDV and Nil branches.

3 (a) We report the following observations/comments/discrepancies/inconsistencies, if any: Nil

(b) Subject to above,-,

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view :-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at **31st March, 2013** and

(ii) in the case of the Income and expenditure account of the Surplus of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5 In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct.

Date : 08/08/2013
Place : Surat



For M J Khilawala & Co
Chartered Accountants

M. J. Khilawala
M. J. Khilawala
(Partner)

M. No. : 016724
FRN : 105144W

FORM NO. 3CD
[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name	DIVYA JYOTI TRUST		
2	Address	C/O. NALINBHAI D SHAH, TEJAS EYE HOSPITAL, SUTHAR FALIYA, AT & POST : MANDVI, SURAT, GUJARAT-394610		
3	Permanent Account Number	AABTD3401D		
4	Status	Trust		
5	Previous year ended:	31st March, 2013		
6	Assessment year	2013-14		
7	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios	Name	Profit Sharing Ratio (%)
			NA	NA
	b	If there is any change in the partners / members or their sharing ratios, the particulars of such change.	NA	
8	a	Nature of business or profession.	Sector	Sub sector
			Others	Other than (1) to (9) above(1001)
			Carrying on Charitable Activities and running Medical Store	
			Code	1001
	b	If there is any change in the nature of business or profession, the particulars of such change.	Business	Sector
			Nil	Nil
			Sub sector	Code
			Nil	Nil
9	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book Bank Book General Ledger Journal Case Register	
	b	Books of account maintained (In case books of account are maintained in a computer system mention the books of account generated by such computer.)	Cash Book Bank Book General Ledger Journal Case Register	
	c	List of books of account examined.	As above	
10		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section).	Section	Amount
			Nil	Nil
11	a	Method of accounting employed in the previous year.	Mercantile system	
	b	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	No	
	c	If answer to(b) above is In the affirmative, give details of such change ,and the effect thereof on the profit or loss.	Nil	
	d	Details of deviation, if any, in the method of accounting employed in the previous year form the accounting standards prescribed under section 145	Nil	



		and the effect thereof on the profit or loss.	
12	a	Method of valuation of closing stock employed in the previous year.	At Cost
12	b	Details of deviation, if any, from the method of valuation prescribed under section 145 A, and the effect thereof on the profit or loss.	Nil

12A Give the following particulars of the capital asset converted into stock-in-trade: -

Method of valuation of closing stock employed in the previous year	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

13 Amounts not credited to the profit and loss account, being: -

	Description	Amount
a	The items falling within the scope of section 28.	Nil
b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned.	Nil
c	Escalation claims accepted during the previous year.	Nil
d	Any other item of income.	Nil
e	Capital receipt, if any.	Nil

14 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the :-

Nil

15 Amount admissible under section-(a)33AB (b)33ABA (c)33AC (d)35 (e)35ABB (f)35AC (g)35CCA (h)35CCB (i)35D (j)35DD (k)35DDA (l)35E

	a	Debited to the profit and loss account (showing the amount debited and deduction allowable under each section separately)	Section	Debited to Profit and Loss Account:	
				Total	Allowable
			Nil	Nil	Nil
	b	Not debited to profit and loss account.	Section	Amount	Nil
			Nil		Nil
16	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [section 36(1)(ii)]	Description	Amount	Nil
			Nil		Nil

b Any sum received from the employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va):-

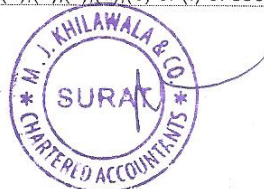
AS PER ANNEXURE 'I'

17 Amount debited to the profit and loss account, being :-

a	expenditure of capital nature	Nil
b	Expenditure of personal nature	Nil



c	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party	:	Nil
d	expenditure incurred at club,-		
	(i) As entrance fees and subscriptions	:	Nil
	(ii) As cost for club services and facilities used;	:	Nil
e	(i) Expenditure by way of penalty or fine for violation of any law for the time being in force	:	Nil
	(ii) Any other penalty or fine.	:	Nil
	(iii) Expenditure incurred for any purpose which is an offence or which is prohibited by law	:	Nil
f	Amounts inadmissible under section 40(a);	:	Nil
g	Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;		
	Particular	Section	Amount
	Nil	Nil	Nil
h	(A) Whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40A(3) that the payments were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be;	:	Yes
h	(B) Amount inadmissible under section 40A(3), read with rule 6DD [with break-up of inadmissible amounts;		
		Particulars	Amount
		Nil	Nil
i	Provision for payment of gratuity not allowable under section 40A(7);	:	Nil
j	Any sum paid by the assessee as an employer not allowable under section 40A(9);	:	Nil
k	Particulars of any liability of a contingent nature.		
		Nature of Liability	Amount
		Nil	Nil
l	Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.		
		Particulars	Amount
		Nil	Nil
m	Amount inadmissible under the proviso to section 36(1)(iii);	:	Nil
17A	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	:	Nil
18	Particulars of any payment made to persons specified under section 40A(2)(b).		
	Name of related party	PAN	Relation
	Nil	Nil	Nil
			Nature of Transaction
			Nil
			Payment Made(Amount)
			Nil
19	Amounts deemed to be profits and gains under section 33AB or 33AC or 33ABA.		
	Section	Description	Amount
	Nil	Nil	Nil
20	Any amounts of profits chargeable to tax under section 41 and computation thereof		
	Name of party	Amount of income	Section
	Nil	Nil	Nil
			Description of transaction
			Nil
			Computation
			Nil
21	(i) In respect of any sum referred to in clause (a),(b),(c),(d),(e) or (f) of section 43B the liability for which:-		


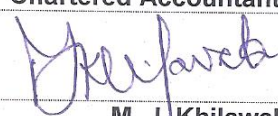


A		Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-					
(a) Paid during the previous year		Nature of Liability	Amount				
		Nil	Nil				
(b) Not paid during the previous year;		Nature of Liability	Amount				
		Nil	Nil				
B		Was incurred in the previous year and was:-					
(a) paid on or before the due date for furnishing the return of income of the previous year 139(1);		Nature of Liability	Amount				
		Nil	Nil				
(b) Not paid on or before the aforesaid date.		Nature of Liability	Amount				
		Nil	Nil				
State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss		No					
22 a		Amount of Modified Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Modified Value Added Tax Credits in accounts,					
Amount of Modified Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account		Amount	Treatment in Profit and loss Account				
		Rs. 99527/-	Nil				
Treatment of outstanding Modified Value Added Tax Credits in accounts		Amount	Treatment of outstanding Modified Value Added Tax Credits in accounts				
		Nil	Nil				
22 b		Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-					
Type	Particular	Amount	Prior period				
Nil	Nil	Nil	Nil				
23		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D)					
		Particulars	Amount				
		Nil	Nil				
24 a		Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-					
Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	Whether the loan/deposit was taken or accepted otherwise than by an account payee Bank cheque or account payee bank draft	
Nil	Nil	Nil	Nil	Nil	Nil	Nil	
24 b		Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-					
Name of the payee:	Address of the payee:	PAN of the payee:	Amount of the repayment:	Maximum amount outstanding in the account at any time during the Previous	Whether the repayment was made otherwise than by account payee cheque or account payee		



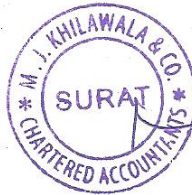
	Nil	Nil	Nil	Nil	Year:	Nil	bank draft:	Nil		
c	Whether a certificate has been obtained from the assessee regarding taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft.						: Yes			
25	a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:-									
	Serial No:	Assessment Year:	Nature of loss /Depreciation allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks			
	1	Nil	Nil	Nil	Nil	Nil	Nil			
b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.						: No			
26	Section-wise details of deductions, if any admissible under Chapter VIA.				Section	Amount				
					Nil	Nil				
27	a Whether the assessee has complied with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government.						: Yes			
	b If the provisions of Chapter XVII-B have not been complied with, please give the following details*, namely:-									
	(i) Tax deductible and not deducted at all:									
	Name of Party			PAN	Section under which tax was deducted		Amount			
	Nil			Nil	Nil		Nil			
	(ii) Shortfall on account of lesser deduction than required to be deducted:									
	Name of Party			PAN	Section under which tax was deducted		Amount			
	Nil			Nil	Nil		Nil			
	(iii) Tax deducted late:									
	Name of Party	PAN	Section under which tax was deducted	Due date of deduction	Actual date of deduction	Amount				
	Nil	Nil	Nil	Nil	Nil	Nil				
	(iv) Tax deducted but not paid to the credit of the central govt.									
	Name of Party	PAN	Section under which tax was deducted	Date of deduction	Amount	Reason				
	Nil	Nil	Nil	Nil	Nil	Nil				
28	a In the case of a trading concern, give quantitative details of principal items of goods traded									
	Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Storage/Excess, if any			
	Nil	Nil	0.00	0.00	0.00	0.00	0.00			
	b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products:-									
	(A) Raw materials									
	Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage/Excess, if any
	As trust deals in numerous items of medicines, details of MRP exceeding Rs. 1000/- per items has been given in separate stock statement attached.									



(B) Finished products								
Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any	
N. A.								
(B) By products								
Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage/Excess, if any	
N. A.								
29 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms:-								
Total amount if distributed profit		Total tax paid thereon		Dates of payment		Amount		
Nil		Nil		Nil		Nil		
30 Whether any cost audit was carried out, if yes, enclose a copy of the report of such audit [See Section 139(9)].				: NA				
31 Whether any audit was conducted under the Central Excise Act, 1944, if yes, enclose a copy of the report of such audit.				: NA				
32 Accounting ratios with calculations as follows :-								
a Gross profit/Turnover (%)				: Being Trust, Not Applicable				
b Net profit/Turnover (%)				: N. A.				
c Stock-in-Trade/Turnover (%)				: N. A.				
d Material consumed/Finished goods produced				: N. A.				
				For M J Khilawala & Co Chartered Accountants				
				 M. J. Khilawala (Partner)				
Date : 08/08/2013				M. No. : 016724				
Place : Surat				FRN : 105144W				

Any sum received from the employees towards contributions to any provident fund or superannuation fund or any other fund mentioned in section 2(24)(x); and due date for payment and the actual date of payment to the concerned authorities under section 36(1)(va).

SN	Name of fund	Amount	Due Date	Actual Date
1	Provident Fund	70403	15/05/2012	10/05/2012
2	Provident Fund	72238	15/06/2012	11/06/2012
3	Provident Fund	76233	15/07/2012	05/07/2012
4	Provident Fund	78590	15/08/2012	07/08/2012
5	Provident Fund	78082	15/09/2012	06/09/2012
6	Provident Fund	77630	15/10/2012	08/10/2012
7	Provident Fund	76952	15/11/2012	12/11/2012
8	Provident Fund	76990	15/12/2012	05/12/2012
9	Provident Fund	77172	15/01/2013	07/01/2013
10	Provident Fund	76122	15/02/2013	01/02/2013
11	Provident Fund	77074	15/03/2013	09/03/2013
12	Provident Fund	81295	15/04/2013	06/04/2013



Annexure I Part A

1 Name : DIVYA JYOTI TRUST
 2 Address : C/O. NALINBHAI D SHAH, TEJAS EYE HOSPITAL, SUTHAR FALIYA. AT & POST : MANDVI, SURAT. GUJARAT-394610
 3 PAN : AABTD3401D
 4 Status : Trust
 5 Previous year ended: 31st March : 2013
 6 Assessment year : 2013-14

Annexure I Part B

Nature of business or profession in respect of every business or profession carried on during the previous year. Code

Sector	Sub Sector	Code
Others	Other than (1) to (9) above(1001)	1001

SN	Parameters	Current Year	Preceeding Year
1	Paid-up share capital/capital of partner/proprietor	0	0
2	Share Application Money/Current Account of Partner or Proprietor, if any	0	0
3	Reserves and Surplus/Profit and Loss Account	49898612	24586169
4	Secured loans	0	0
5	Unsecured loans	107926	217086
6	Current liabilities and provisions	78589	2850306
7	Total of Balance Sheet	50006538	27653561
8	Gross turnover/gross receipts	4806763	695840
9	Gross profit	1267451	0
10	Commission received	0	0
11	Commission paid	0	0
12	Interest received	224508	160264
13	Interest paid	0	0
14	Depreciation as per books of account	2808696	3442530
15	Net Profit (or loss) before tax as per Profit and Loss Account	2714173	73715
16	Taxes on income paid/provided for in the books	114664	40533



**For M J Khilawala & Co
Chartered Accountants**

M. J. Khilawala

**M. J. Khilawala
(Partner)**

**M. No. : 016724
FRN : 105144W**

Date : 08/08/2013
Place : Surat

Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided under the Income Tax Act. No depreciation has been taken on the value of land.
3. Closing Stock of the company has been valued at cost price
4. Gross Turnover/Gross receipts shown in Form Annexure I part A & B is only in respect of only Medical & Optical Department
5. As the Assessee is a public charitable trust, clause no.32 of Form No. 3CD regarding accounting ratio is not calculated.
6. The financial statements are the responsibility of the Management. Our responsibility is to give opinion on the given financial statements, which is as per our audit report.
7. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
8. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
9. Final Accounts has been prepared on Going Concern assumption.

for **DIVYA JYOTI TRUST**

U.R. Gajiwala

UDAYBHAI R. GAJIWALA
VICE PRESIDENT

Place : **SURAT**
Date : **08/08/2013**



for **M J KHILAWALA & CO**
Chartered Accountants

M. J. Khilawala

M. J. Khilawala
Partner

M. No.016724
FRN. 105144W

Divya Jyoti Trust (Medical & Optical)
Tejas Eye Hospital, Suthar Faliju, Tal- Mandvi, Surat
Balance Sheet As At 31st March, 2013

Particulars	Sch No	Amount (Rs.)
Sources Of Funds		
<u>Shareholder'S Funds</u>		
Capital		-
Reserves And Surplus	1	1,129,147.76
<u>Loan Funds</u>		
Secured Loans		-
Unsecured Loans	2	107,926.00
Total Funds		1,237,073.76
Application Of Funds		
<u>Fixed Assets</u>		
Gross Block	3	78,843.00
Less : Depreciation		16,326.45
Net Block		62,516.55
Capital Work-In-Progress		-
Investments		-
<u>Current Assets, Loans & Advances</u>		
Inventories	4	951,123.00
Sundry Debtors	5	2,590.00
Cash & Bank Balances	6	148,315.00
Other Current Assets		-
Loans & Advances	7	93,328.21
		1,195,356.21
<u>Less : Current Liabilities & Provisions</u>		
Current Liabilities		-
Provisions	8	20,799.00
Net Current Assets		20,799.00
Miscellaneous Expenditure (To The Extent Not Written Off Or Adjusted)		1,174,557.21
		-
Total Funds Employed		1,237,073.76

Schedules 1 To 15 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For Divya Jyoti Trust (Medical & Optical)

U.R. Gajiwala

Udaybhai R. Gajiwala
(Vice President)

Place : Surat

Date : 08/08/2013



For M J Khilawala & Co
Chartered Accountants

M J Khilawala

M J Khilawala
(Partner)

M. No. : 016724

Frn : 105144w

Divya Jyoti Trust (Medical & Optical)
Tejas Eye Hospital, Suthar Faliyu, Tal- Mandvi, Surat
Profit And Loss Account For The Year Ending On 31st March, 2013

Particulars	Sch No		Amount
Sales	9		4,806,762.80
Opening Stock	10	471,789.00	
Purchases	11	3,371,362.77	
Direct Expenses	12	647,283.50	
		4,490,435.27	
Less : Closing Stock		951,123.00	
Cost Of Goods Sold			3,539,312.27
Gross Profit			1,267,450.53
Add : Indirect Incomes	13		370.27
			1,267,820.80
Less : Indirect Expenses	14		491,451.36
Net Profit/(Loss) Before Depreciation And Tax			776,369.44
Less : Depreciation			16,326.45
Net Profit/(Loss) Before Tax			760,042.99
Net Profit/(Loss) Carried To Balance Sheet			760,042.99

Schedules 1 To 15 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For Divya Jyoti Trust (Medical & Optical)

U.R. Gajiwala
Udhaybhai R. Gajiwala
(Vice President)



For M J Khilawala & Co
Chartered Accountants

M J Khilawala
M J Khilawala
(Partner)
M. No. : 016724
Frn : 105144w

Place : Surat
Date : 08/08/2013

DIVYA JYOTI TRUST (MEDICAL & OPTICAL)
TEJAS EYE HOSPITAL, SUTHAR FALIYU, TAL- MANDVI, SURAT

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2013

Schedule : 1

Reserves And Surpluses

Particulars	Amount
Reserves And Surpluses	
Profit & Loss A/C	11,29,148.21
Total	11,29,148.21

Schedule : 2

Unsecured Loans

Particulars	Amount
Unsecured Loans	
Transfer To Divyajyoti Trust	1,07,926.00
Total	1,07,926.00

Schedule : 3

Fixed Assets

Particulars	Rate	Wdv As On 01/04/2012 Rupees	Addition		Deduction Rupees	Total Rupees	Dep For The Year Rupees	Wdv As On 31/03/2013 Rupees
			More Than 180 Days Rupees	Less Than 180 Days Rupees				
			Computer	60%				
Furniture & Fixtures	10%	54,000.00	0.00	0.00	0.00	54,000.00	5,400.00	48,600.00
Equipments	15%	8,843.00	0.00	0.00	0.00	8,843.00	1,326.45	7,516.55
Total		78,843.00	0.00	0.00	0.00	78,843.00	16,326.45	62,516.55

Schedule : 4

Inventory

Particulars	Amount
Inventory	
Closing Stock	9,51,123.00
Total	9,51,123.00

Schedule : 5

Sundry Debtors

Particulars	Amount
Sundry Debtors	
Sundry Debtors - Optical Credit Sales	2,490.00
Sundry Debtors - Medicine Camp Cash Sales	100.00
Total	2,590.00

Schedule : 6

Cash And Bank

Particulars	Amount
Cash And Bank	
Cash	17,082.00
Cash - Petty Cash	933.00
Dena Bank , Mandvi (A/C. No.013511023793)	1,30,300.00
Total	1,48,315.00



DIVYA JYOTI TRUST (MEDICAL & OPTICAL)
TEJAS EYE HOSPITAL, SUTHAR FALIYU, TAL- MANDVI, SURAT

Schedule : 7

Loans And Advances (Assets)	
Particulars	Amount
Duties & Taxes	
Input Additional Vat @ 2.5%	95.15
Input Additional Vat @ 1%	18,831.77
Input Vat @ 12.5%	557.75
Input Vat @ 4%	73,635.46
Output Additional Vat @ 1%	40.60
Output Vat @ 4%	167.48
Total	93,328.21

Schedule : 8

Provisions	
Particulars	Amount
Provisions	
Kitchen Payble	(78.00)
Vat Payble	20,877.00
Total	20,799.00

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2013**

Schedule : 9

Sales A/C	
Particulars	Amount
Sales A/C	
Camp Case Fee Receipt	2,115.00
Medicine Camp Cash Sales	18,613.00
Medicine Cash Sales	28,10,588.40
Medicine Return Cash Sales	(387.00)
Medicine Staff Free	2,637.30
Optical Advance Sales	3,54,830.00
Optical Camp Cash Sales	5,18,765.00
Optical Cash Sales	7,72,887.00
Optical Credit Sales	29,284.00
Poor Patients Sales	2,97,430.10
Total	48,06,762.80

Schedule : 10

Indirect Incomes	
Particulars	Amount
Indirect Incomes	
Misc. Receipt	97.00
Optical - Optical Misc. Income	200.00
Round Off	73.27
Total	370.27



DIVYA JYOTI TRUST (MEDICAL & OPTICAL)
TEJAS EYE HOSPITAL, SUTHAR FALIYU, TAL- MANDVI, SURAT

Opening Stock

Schedule : 11

Particulars	Amount
Opening Stock	
Opening Stock	4,71,789.00
Total	4,71,789.00

Purchase A/C

Schedule : 12

Particulars	Amount
Purchase A/C	
Medicine Purchase	22,35,119.49
Optical - Glass Purchase Exp.	3,01,379.00
Optical Purchase	7,76,829.66
Purchase	58,034.62
Total	33,71,362.77

Direct Expenses

Schedule : 13

Particulars	Amount
Direct Expenses	
Medicine - Freight & Noor Exp.	1,737.50
Medicine - Staff Salary	4,48,620.00
Optical - Freight & Noor Exp.	10,770.00
Optical - Staff Salary	1,86,156.00
Total	6,47,283.50

Indirect Expenses

Schedule : 14

Particulars	Amount
Indirect Expenses	
Electricity Exp.	40,118.00
Medicine - Pf Exp. Our Contribution	34,550.00
Medicine - Printing Exp.	240.00
Medicine - Telephone Exp.	1,205.00
Misc. Exp.	4.00
Optical - Course Fees	40.00
Optical - Food Expenses	540.00
Optical - Pf Exp. Our Contribution	19,497.00
Optical - Postage & Courier Charges	250.50
Optical - Telephone Exp.	1,732.77
Pol Vehicle Exp.	36,398.00
Poor Patient Exp.	2,97,892.79
Staff Free Medicine Exp.	2,616.30
State Govt. Account For Vat	52,367.00
Vat Consultant Fees	4,000.00
Total	4,91,451.36



Divya Jyoti Trust
Tejas Eye Hospital, Suthar Faliya, At & Post : Mandvi, Surat
Balance Sheet As At 31st March, 2013

Particulars	Sch No	Amount (Rs.)
Sources Of Funds		
<u>Shareholder'S Funds</u>		
Capital		-
Reserves And Surplus	1	48,769,464.60
<u>Loan Funds</u>		
Secured Loans		-
Unsecured Loans		-
Total Funds		48,769,464.60
Application Of Funds		
<u>Fixed Assets</u>		
Gross Block	2	28,852,711.00
Less : Depreciation		2,792,369.63
Net Block		26,060,341.37
Capital Work-In-Progress		-
Investments	3	9,030,003.00
<u>Current Assets, Loans & Advances</u>		
Inventories	4	914,950.92
Sundry Debtors	5	10,000.00
Cash & Bank Balances	6	12,189,930.31
Other Current Assets		-
Loans & Advances	7	622,029.00
		13,736,910.23
<u>Less : Current Liabilities & Provisions</u>		
Current Liabilities	8	57,790.00
Provisions		-
		57,790.00
Net Current Assets		13,679,120.23
Miscellaneous Expenditure (To The Extent Not Written Off Or Adjusted)		-
Total Funds Employed		48,769,464.60

Schedules 1 To 12 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For Divya Jyoti Trust

U.R. Gajiwala

Udaybhai Ranchhodhbhai Gajiwala
(Vice President)

Place : Surat
Date : 08/08/2013



For M J Khilawala & Co
Chartered Accountants

M J Khilawala

M J Khilawala
(Partner)

M. No. : 016724
Frm : 105144w

Divya Jyoti Trust
Tejas Eye Hospital, Suthar Faliya, At & Post : Mandvi, Surat
Income And Expenditure Account For The Year Ending On 31st March, 2013

Particulars	Sch No	Amount
(A) Income		
Indirect Incomes	9	18,889,636.00
Increase/(Decrease) In Stock		914,950.92
Total (A)		19,804,586.92
(B) Expenditure		
Purchase A/C	10	35,036.12
Indirect Expenses	11	15,023,051.32
Total (B)		15,058,087.44
Net Profit/(Loss) Before Depreciation And Tax		4,746,499.48
Depreciation		2,792,369.63
Net Profit/(Loss) After Depreciation		1,954,129.85
Net Profit/(Loss) Carried To Balance Sheet		1,954,129.85

Schedules 1 To 12 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For Divya Jyoti Trust

U.R. Gajiwala

Udaybhai Ranchhodbhai Gajiwala
(Vice President)



For M J Khilawala & Co
Chartered Accountants

M J Khilawala

M J Khilawala
(Partner)

M. No. : 016724
Fm : 105144w

Place : Surat
Date : 08/08/2013

DIVYA JYOTI TRUST
TEJAS EYE HOSPITAL, SUTHAR FALIYA, AT & POST : MANDVI, SURAT

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2013

Schedule : 1

Reserves And Surpluses

Particulars	Amount
Reserves And Surpluses	
Donation Receipt	2,02,14,261.00
Hospital Construction Fund	1,81,30,951.00
Income & Expenses A/C	(9,22,171.25)
Profit & Loss A/C	19,54,129.85
Trust Fund & Corpus Fund	93,92,294.00
Total	4,87,69,464.60

Schedule : 2

Fixed Assets

Particulars	Rate	Wdv As On 01/04/2012	Addition		Deduction	Total	Dep For The Year	Wdv As On 31/03/2013
			More Than 180 Days	Less Than 180 Days				
			Rupees	Rupees				
Air Conditioner								
Air Conditioner	15%	4,03,197.00	0.00	0.00	0.00	4,03,197.00	60,479.55	3,42,717.45
Computer								
Computer	60%	4,56,243.00	18,700.00	1,15,900.00	0.00	5,90,843.00	37,303.00	5,53,540.00
Furniture & Fixtures								
Furniture & Fixtures	10%	11,58,009.00	35,000.00	0.00	0.00	11,93,009.00	8,952.00	11,84,057.00
Vehicles								
Vehicles	15%	16,40,952.00	0.00	44,360.00	0.00	16,85,312.00	2,46,143.00	14,39,169.00
Building Renovation								
Building Renovation	5%	64,55,217.00	13,94,076.00	45,000.00	0.00	78,94,293.00	3,94,016.00	75,00,277.00
Electric Materials								
Electric Materials	10%	10,67,206.00	0.00	0.00	2,457.00	10,64,749.00	1,06,474.90	9,58,274.10
Equipments								
Equipments	15%	1,08,74,257.00	30,475.00	38,64,841.00	0.00	1,47,69,573.00	19,25,572.88	1,28,44,000.12
Kitchen Equipments								
Kitchen Equipments	15%	86,522.00	3,000.00	0.00	0.00	89,522.00	13,428.30	76,093.70
Land R.No.1049/1, 1050, 1050/1								
Land R.No.1049/1, 1050, 1050/1	-	6,12,713.00	0.00	5,25,000.00	0.00	11,37,713.00	0.00	11,37,713.00
Water Treatment Plant								
Water Treatment Plant	-	0.00	0.00	24,500.00	0.00	24,500.00	0.00	24,500.00
Total		2,27,54,316.00	14,81,251.00	46,19,601.00	2,457.00	2,88,52,711.00	27,92,369.63	2,60,60,341.37



Schedule : 3

Investments

Particulars	Amount
Investments	
Dena Bank , Surat - Fixed Deposit	7,30,000.00
Dena Bank, Mandvi Fixed Deposit	50,75,003.00
Dhfl Ltd	10,00,000.00
Hdfc Ltd.	22,25,000.00
Total	90,30,003.00

Schedule : 4

Inventory

Particulars	Amount
Inventory	
Medicine Stock	9,14,950.92
Total	9,14,950.92

Schedule : 5

Sundry Debtors

Particulars	Amount
Sundry Debtors	
Rameshbhai Vanmadibhai Chauhan	10,000.00
Total	10,000.00

Schedule : 6

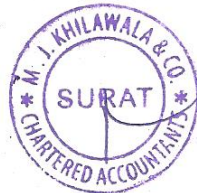
Cash And Bank

Particulars	Amount
Cash And Bank	
Axis Bank - Fcra	1,20,75,381.00
Cash	6,155.00
Cash - Kitchen	7,055.00
Cash (Mandvi)	11,005.00
Dena Bank - Net A/C.No. 013510023791	19,787.56
Dena Bank , Kitchen (A/C. No.013511023786)	71,744.00
Dena Bank , Surat	35,623.00
Dena Bank, Mandvi A/C. No.013511023781	(36,820.25)
Total	1,21,89,930.31

Schedule : 7

Loans And Advances (Assets)

Particulars	Amount
Loans And Advances (Assets)	
Dr. Rohan Charivala Loan	2,40,000.00
Electricity - Deposit	1,17,906.00
Patients Deposit	1,000.00
Tds 2011-2012	40,533.00
Tds 2012 -2013	1,14,664.00
Transfer From Janseva Stores	1,07,926.00
Total	6,22,029.00



Schedule : 8

Current Liabilities

Particulars	Amount
Current Liabilities	
Advance Receipt	3,700.00
Santosh T Vasava	5,351.00
Staff Welfare Fund	46,639.00
Tds Payble	600.00
Total	56,290.00
Sundry Creditors	
Raysinc	1,500.00
Total	57,790.00

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2013**

Schedule : 9

Indirect Incomes

Particulars	Amount
Indirect Incomes	
Camp Case Fee Receipt	590.00
Consultancy Receipt	3,42,708.00
Dbs, Surat	9,49,500.00
Donation Receipt General	1,05,33,730.00
Indoor Receipt	25,84,595.00
Keratoplasty Operation Receipt	35,000.00
Kitchen - Kitchen Receipt	1,07,089.00
Misc. Receipt	14,493.00
Netrang & Zhankhvav Phc Receipt	25,921.00
Opd Receipt	17,57,804.00
Rsby Receipt	6,72,200.00
Survey Receipt	4,45,000.00
Training Receipt	61,500.00
Traveling Receipt	2,400.00
Tribal Subplan Govt. Grant	10,65,000.00
Vehecal Receipt	67,598.00
Total	1,86,65,128.00
Interest Received	
Accrual Interest Income	45,134.00
Bank Intrest - Axis Bank	50,639.00
Bank Intrest - Mandvi	1,04,713.00
Bank Intrest - Surat	24,022.00
Total	2,24,508.00
Total	1,88,89,636.00

Schedule : 10

Purchase A/C

Particulars	Amount
Purchase A/C	
Purchase	35,036.12
Total	35,036.12



Indirect Expenses

Particulars	Amount
Indirect Expenses	
Ad. Vat @ 1%	(460.19)
Advertisement Exp.	15,390.00
Amc Expenses	1,26,517.00
Annual Function Exp.	17,051.00
Bank Charges	1,757.03
Bhadu For Trust Building	1,200.00
Bio Waste Treatment Exp	18,188.00
Camping & Statinory Ex	5,731.00
Cbr Expenses	14,24,244.00
Conferrance Attend Exp.	42,776.00
Consultant Expenses	2,69,218.03
Daily Wages Exp	70,593.00
Electricity Expenses	2,41,518.00
Frieght & Noor Expense	24,019.50
Generator Exp.	800.00
Grauity Exp.	1,57,597.00
Hospital Exp.	12,328.00
Input Vat @ 4%	(1,840.79)
Insurance Expenses	1,69,124.00
Iso Certificate Exp.	63,090.00
Kitchan - Expense	4,64,935.00
Laboratory Expenses	42,555.00
Library Expense	8,708.00
Medicine Purchase	41,04,552.44
Misc. Expenses	43,832.00
Nagarpalika Vero Exp.	17,846.00
Netrang Phc Exp	42,297.00
News Paper Exp	1,370.00
Ot Culture Exp.	9,500.00
Petty Supply	2,83,490.00
Pf Exp. - Our Contribution	3,94,428.00
Pol Cng Gas Exp.	25,238.00
Pol Vehicle Exp.	3,78,836.00
Poor Patient Fund Exp.	17,422.00
Postage & Courier Expenses	18,724.00
Registration Fees (Govt.)	7,177.00
Repair & Maintance Expenses	1,71,306.00
Rogi Kalyan Samiti- Tribal Grant	6,475.00
Round Off	147.94
Rsby Exp.	15,900.00
Staff Salary Expenses	57,77,552.00
Staff Welfare Exp	4,395.00
Stationary Expenses	8,034.98
Survey Expenses	290.00
Ta - Da & Food Expenses	45,982.00
Tea Expenses	16,622.00
Telephone Expenses	38,146.00
Training Expenses Staff	1,09,089.00
Transportation Expenses	35,442.00
Travelling Exp	1,33,963.38
Vehicle Repairing Exp.	1,17,320.00
Workshop & Seminar Expenses	21,630.00
Zerox Expenses	1,005.00
Total	1,50,23,051.32

