

SUGAM NGOBalance Sheet as at 31st March, 2025

(Amounts in INR)

Particulars	Note	As on 31st March 2025			As on 31st March 2024
		Non FCRA	FCRA	TOTAL	TOTAL
SOURCE OF FUNDS					
General Fund					
Reserves and Surplus	1	59,50,124	26,202	59,76,326	47,18,102
Current Liabilities					
Trade Payables	2	-	-	-	-
- Due to Micro, Small & Medium Enterprises		-	-	-	-
- Due to others		3,45,368	-	3,45,368	4,95,788
Other Current liabilities	3	2,21,481	-	2,21,481	41,900
TOTAL		65,16,973	26,202	65,43,175	52,55,790
APPLICATION OF FUNDS					
Non Current Assets					
Property Plant & Equipment & Intangibles					
Property Plant & Equipment	4	32,46,053	-	32,46,053	19,77,060
Current Assets					
Current Investment	5	4,80,817	-	4,80,817	4,59,718
Cash and cash equivalents	6	27,11,004	26,202	27,37,206	27,74,012
Other Current Assets	7	79,099	-	79,099	45,000
TOTAL		65,16,973	26,202	65,43,175	52,55,790

Notes Forming Part Of Financial Statements 1-35

This is the balance sheet referred to in our report of even date

For PRAKASH K PRAKASH
 CHARTERED ACCOUNTANTS
 ICAI FIRM REGN NO. 000415N

Prakash

For and on Behalf of Board of
 SUGAM NGO

PRAKASH K GUPTA
 Partner
 M. No. 080320

New Delhi
 _____ 2025

SUGAM NGO

Statement of Income and Expenditure for the year ended 31 March 2025

(Amounts in INR)

Particulars	Note	For the Year ended 31st March 2025			For the Year ended 31st March 2024
		Non FCRA	FCRA	TOTAL	TOTAL
REVENUE					
Revenue from Donation	8	2,00,21,981	19,571	2,00,41,552	1,34,59,183
Other Income	9	1,00,153	-	1,00,153	1,08,842
TOTAL		2,01,22,134	19,571	2,01,41,705	1,35,68,025
EXPENSES					
Employee Benefit Expenses	10	91,78,183	-	91,78,183	65,45,950
Depreciation & amortisation	4	6,79,631	-	6,79,631	4,84,723
Other expenses	11	89,77,569	48,099	90,25,668	46,86,778
TOTAL		1,88,35,383	48,099	1,88,83,482	1,17,17,451
SURPLUS/(DEFICIT) BEFORE PRIOR PERIOD ITEMS					
Prior Period Items		12,86,752	(28,528)	12,58,224	18,50,574
SURPLUS/(DEFICIT) AFTER PRIOR PERIOD ITEMS					
		12,86,752	(28,528)	12,58,224	18,50,574
Tax expense:					
Current tax		-	-	-	-
Deferred Tax		-	-	-	-
SURPLUS / (DEFICIT) FOR THE PERIOD		12,86,752	(28,528)	12,58,224	18,50,574

Notes Forming Part Of Financial Statements

1 -35

This is the Income & Expenditure Account referred to in our report of even date

For PRAKASH K PRAKASH
 CHARTERED ACCOUNTANTS
 ICAI FIRM REGN NO. 000415N

Prakash
 For and on Behalf of Board of
 SUGAM NGO

PRAKASH K GUPTA
 Partner
 M. No. 080320

New Delhi

2025

Note	Particulars	For the Year ended 31st March 2025			For the Year ended 31st March 2024
		Non FCRA	FCRA	TOTAL	TOTAL
8	REVENUE				
	Donation Received	2,00,21,981	19,571	2,00,41,552	1,34,59,183
	TOTAL	2,00,21,981	19,571	2,00,41,552	1,34,59,183
9	OTHER INCOME				
	Bank & FD Interest	1,00,550	-	1,00,550	44,230
	M&M Charges 5%	-	-	-	44,303
	Short & Excess	(397)	-	(397)	20,309
	TOTAL	1,00,153	-	1,00,153	1,08,842
10	EMPLOYEE BENEFIT EXPENSES				
	Salary & Allowances	86,51,082	-	86,51,082	65,45,950
	EPF Employer's Share	4,47,775	-	4,47,775	-
	Administration Charges	37,333	-	37,333	-
	ESIC Employer's Share	27,393	-	27,393	-
	Staff Welfare Expenses	14,600	-	14,600	-
	TOTAL	91,78,183	-	91,78,183	65,45,950
11	OTHER EXPENSES				
	Rent	24,45,312	-	24,45,312	20,18,625
	Books & Stationery	21,26,480	-	21,26,480	1,95,055
	Infrastructure Improvement	9,98,251	-	9,98,251	6,47,863
	Lab Expenses	9,02,850	-	9,02,850	21,788
	Food Expenses	4,07,449	-	4,07,449	1,95,468
	Uniform	2,93,068	45,000	3,38,068	2,40,206
	Software & Subscription	2,69,030	-	2,69,030	1,16,976
	Professional Expenses	3,23,180	-	3,23,180	62,020
	Advertisement	2,07,090	-	2,07,090	20,674
	Activity Expenses	3,16,173	-	3,16,173	4,87,500
	Nios fee	1,59,470	-	1,59,470	1,98,033
	Repair & Maintenance	1,35,611	-	1,35,611	1,89,920
	Electricity Exp	87,741	-	87,741	64,639
	Travelling Expenses	72,700	-	72,700	18,630
	Telephone & Wifi	53,005	-	53,005	38,647
	Video Shoots	33,000	-	33,000	41,300
	Miscellaneous Expenses	59,001	-	59,001	1,860
	Loss on sale of asset	22,789	-	22,789	-
	FSSAI License	15,000	-	15,000	-
	Audit Fee	50,000	-	50,000	70,800
	Bank Charges	369	3,099	3,468	1,244
	Award & Donation	-	-	-	33,300
	Festival Expenses	-	-	-	22,230
	TOTAL	89,77,569	48,099	90,25,668	46,86,778

Particulars	For the Year ended 31st March 2025			For the Year ended 31st March 2024
	Non FCRA	FCRA	TOTAL	TOTAL
OPENING BALANCE				
Bank	27,36,800	9,730	27,46,530	13,37,685
FDR With Bank	4,59,718	-	4,59,718	4,59,718
Cash	27,482	-	27,482	53,971
RECEIPTS				
Donation Received	1,95,76,621	19,571	1,95,96,192	1,34,59,183
Bank & FD Interest	1,00,550	-	1,00,550	44,230
M&M Charges 5%	-	-	-	44,303
Receipt on sale of assets	12,000	-	12,000	-
TOTAL	2,29,13,171	29,301	2,29,42,472	1,53,99,090
PAYMENTS				
Revenue Expenses				
Salary & Allowances	86,21,580	-	86,21,580	65,45,950
EPPF Employer's Share	3,60,154	-	3,60,154	-
Administration Charges	37,333	-	37,333	-
ESIC Employer's Share	21,533	-	21,533	-
Staff Welfare Expense	14,600	-	14,600	-
Rent	26,10,312	-	26,10,312	18,62,125
Books & Stationery	21,26,480	-	21,26,480	1,95,055
Infrastructure Improvement	10,18,011	-	10,18,011	6,30,103
Lab Expenses	9,02,850	-	9,02,850	21,788
Food Expenses	4,07,449	-	4,07,449	2,22,174
Uniform	2,93,068	-	2,93,068	2,85,206
Software & Subscription	3,23,428	-	3,23,428	1,16,976
Professional Expenses	3,07,340	-	3,07,340	61,300
Advertisement	2,07,090	-	2,07,090	20,674
Activity Expenses	3,16,173	-	3,16,173	4,87,500
Nios fee	1,59,470	-	1,59,470	1,98,033
Repair & Maintenance	1,35,611	-	1,35,611	1,85,691
Electricity Exp	87,741	-	87,741	36,001
Travelling Expenses	72,700	-	72,700	18,630
Telephone & Wifi	53,005	-	53,005	40,304
Video Shoots	33,000	-	33,000	41,300
Miscellaneous Expenses	59,001	-	59,001	1,860
FSSAI License	15,000	-	15,000	-
Audit Fee	-	-	-	29,400
Bank Charges	369	3,099	3,468	1,244
Award & Donation	-	-	-	28,900
Festival Expenses	-	-	-	22,230
Capital Expenses				
Projector	3,99,128	-	3,99,128	-
Lab Equipments	2,27,435	-	2,27,435	1,75,000
Dual Desk Bench	3,05,030	-	3,05,030	-
AC	91,602	-	91,602	-
Computer	23,800	-	23,800	2,30,000
CCTV Camera	1,08,200	-	1,08,200	-
Kitchen & Equipment	92,648	-	92,648	1,19,184
Invertor	83,622	-	83,622	31,500
Refrigerator	61,300	-	61,300	-
Chair	41,525	-	41,525	-
Almirha	34,344	-	34,344	12,500
Iron Storage Box	21,447	-	21,447	-
Trunk	16,992	-	16,992	-
Furniture	12,154	-	12,154	2,15,466
Fire Control Equipment	11,982	-	11,982	17,051
Weighing Machine	6,844	-	6,844	-
Fan	-	-	-	29,877
Music Setup	-	-	-	1,96,514
Trueface Machine	-	-	-	85,824
CLOSING BALANCE				
Bank	27,01,858	26,202	27,28,060	27,46,530
FDR With Bank	4,80,817	-	4,80,817	4,59,718
Cash	9,146	-	9,146	27,482
TOTAL	2,29,13,171	29,301	2,29,42,472	1,53,99,090

Notes Forming Part Of Financial Statements

1-35

This is the Receipt & Payment Account referred to in our report of even date

For PRAKASH K PRAKASH
 CHARTERED ACCOUNTANTS
 ICAI FIRM REGN NO. 000415N

Prakash
 For and on Behalf of Board of
 SUGAM NGO

PRAKASH K GUPTA
 Partner
 M. No. 080320

New Delhi
 2025

(Amounts in INR)

Note	Particulars	As at 31st March 2025			As at 31st March 2024																																		
		Non FCRA	FCRA	TOTAL	TOTAL																																		
1	RESERVES & SURPLUS																																						
	Surplus																																						
	Opening balance	46,63,372	54,730	47,18,102	28,67,528																																		
	(+) Surplus / (Deficit) for the current year	12,86,752	(28,528)	12,58,224	18,50,574																																		
	TOTAL	59,50,124	26,202	59,76,326	47,18,102																																		
2	TRADE PAYABLES																																						
	Due to MSME	-	-	-	-																																		
	Due to others (Refer to Note 15)	3,45,368	-	3,45,368	4,95,788																																		
	TOTAL	3,45,368	-	3,45,368	4,95,788																																		
		<table border="1"> <thead> <tr> <th rowspan="2">As on 31.03.2025</th> <th colspan="4">Outstanding for following periods from due date of payment</th> </tr> <tr> <th>Less than 1Yr.</th> <th>1-2 yr.</th> <th>2-3 yr.</th> <th>More than 3 Yr.</th> </tr> </thead> <tbody> <tr> <td>MSME</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Other</td> <td>2,03,490</td> <td>1,06,158</td> <td>35,720</td> <td>-</td> </tr> <tr> <td>Disputed Dues MSME</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Disputed Dues Other</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>TOTAL</td> <td>2,03,490</td> <td>1,06,158</td> <td>35,720</td> <td>-</td> </tr> </tbody> </table>				As on 31.03.2025	Outstanding for following periods from due date of payment				Less than 1Yr.	1-2 yr.	2-3 yr.	More than 3 Yr.	MSME	-	-	-	-	Other	2,03,490	1,06,158	35,720	-	Disputed Dues MSME	-	-	-	-	Disputed Dues Other	-	-	-	-	TOTAL	2,03,490	1,06,158	35,720	-
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As on 31.03.2024	Outstanding for following periods from due date of payment																																						
	Less than 1Yr.	1-2 yr.	2-3 yr.	More than 3 Yr.																																			
MSME	-	-	-	-																																			
Other	4,95,788	-	-	-																																			
Disputed Dues MSME	-	-	-	-																																			
Disputed Dues Other	-	-	-	-																																			
TOTAL	4,95,788	-	-	-																																			
3	OTHER CURRENT LIABILITIES																																						
	EPF Payable	87,621	-	87,621	-																																		
	Audit Fee Payable	85,400	-	85,400	35,400																																		
	TDS - Rent	23,500	-	23,500	16,500																																		
	Salary Payable	12,600	-	12,600	-																																		
	Chetan Kumar A/c Tax	6,500	-	6,500	(10,000)																																		
	ESIC Payable	5,860	-	5,860	-																																		
	TOTAL	2,21,481	-	2,21,481	41,900																																		
	Current Investment																																						
	FDR-0417	4,80,817	-	4,80,817	4,59,718																																		
	TOTAL	4,80,817	-	4,80,817	4,59,718																																		
	CASH & CASH EQUIVALENTS																																						
	Cash on Hand	9,146	-	9,146	27,482																																		
	Balances with Bank																																						
	Axis Bank-3146	1,12,245	-	1,12,245	2,24,450																																		
	Axis Bank -2511	9,93,123	-	9,93,123	2,05,003																																		
	Axis Bank -1118	4,48,418	-	4,48,418	19,17,985																																		
	Nainital Bank Ltd	2,94,406	-	2,94,406	3,89,362																																		
	HDFC Bank 2073	8,53,665	-	8,53,665	-																																		
	SBI FCRA 9643	-	26,202.00	26,202	9,730																																		
	TOTAL	27,11,004	26,202	27,37,206	27,74,012																																		
	OTHER CURRENT ASSETS (Unsecured, Considered Good)																																						
	Prepaid Expenses	54,398	-	54,398	-																																		
	Kartik Kumar Tax A/c	23,500	-	23,500	-																																		
	Adeeb Payroll	1,201	-	1,201	-																																		
	Dress Code	-	-	-	45,000																																		
	TOTAL	79,099	-	79,099	45,000																																		

SUGAM NGO
1/22, 2nd Floor, Asaf Ali Road New Delhi 110002

Annexure-1

PARTICULARS	W.D.V. As On 31.03.2024	Addition		Sale/ Trf	Balance As On 31.03.2025	Rate of Dep.	Depreciation	W.D.V. As On 31.03.2025
		Before 30.09.2024	After 30.09.2024					
Furniture & Fixture								
Furniture	6,03,730	-	12,154	-	6,15,884	10%	60,981	5,54,903
Almirah	11,875	25,494	-	-	37,369	10%	3,737	33,632
Fan	26,889	-	-	-	26,889	10%	2,689	24,200
Almirah 36*19	-	8,850	-	-	8,850	10%	885	7,965
Chair	-	41,525	-	-	41,525	10%	4,153	37,372
Dual Desk Bench	-	3,05,030	-	-	3,05,030	10%	30,503	2,74,527
Iron Storage Box	-	21,447	-	-	21,447	10%	2,145	19,302
Trunk	-	16,992	-	-	16,992	10%	1,699	15,293
Lab equipments								
Discovery Lab	1,48,750	-	-	-	1,48,750	15%	22,313	1,26,437
Science Lab Equipments	-	1,42,680	2,27,435	-	3,70,115	15%	38,460	3,31,655
Equipments								
RO Water Cooler	33,500	-	1,08,500	-	1,42,000	15%	13,163	1,28,837
CCTV	63,413	-	1,08,200	-	1,71,613	15%	17,627	1,53,986
Trueface Machine	72,950	-	-	-	72,950	15%	10,943	62,007
Fire Control Equipment	14,493	-	11,982	-	26,475	15%	3,073	23,402
T V LED	13,182	-	-	-	13,182	15%	1,977	11,205
Mobile Phone	5,667	-	-	-	5,667	15%	850	4,817
Drum	976	-	-	-	976	15%	146	830
Invertor	34,789	-	-	34,789	-	15%	-	-
Kitchen & Equipment	1,48,029	-	92,648	-	2,40,677	15%	29,153	2,11,524
RO 100 LTR	17,726	-	-	-	17,726	15%	2,659	15,067
Water cooler	10,748	-	-	-	10,748	15%	1,612	9,136
Refrigrator	12,107	-	-	-	12,107	15%	1,816	10,291
DSLr	64,826	-	-	-	64,826	15%	9,724	55,102
AC	-	-	1,77,582	-	1,77,582	15%	13,319	1,64,263
Invertor 2	-	83,622	-	-	83,622	15%	12,543	71,079
Refrigerator (LG)	-	-	61,300	-	61,300	15%	4,598	56,702
Weighing Machine	-	-	6,844	-	6,844	15%	513	6,331
Computer								
Computer & Accessories	2,869	23,800	1,08,200	-	1,34,869	40%	32,308	1,02,561
Printer	593	-	-	-	593	40%	237	356
Speaker	7,538	-	-	-	7,538	40%	3,015	4,523
Computer	3,11,464	-	-	-	3,11,464	40%	1,24,586	1,86,878
Lenovo Laptop	2,110	-	-	-	2,110	40%	844	1,266
Projector	2,11,625	-	3,99,128	-	6,10,753	40%	1,64,476	4,46,277
Music Setup	1,57,211	-	-	-	1,57,211	40%	62,884	94,327
Total	19,77,060	6,69,440	13,13,973	34,789	39,25,684		6,79,631	32,46,053