

**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.**

**KENDRIYA BHANDAR**

**BALANCE SHEET AS AT 31ST MARCH 2022**

PARTICULARS	SCHL	AS AT	
		31.03.2022	31.03.2021
		Rs.	Rs.
<b>SOURCES OF FUNDS</b>			
SHARE CAPITAL	A	10098950	10134300
RESERVE AND SURPLUS	B	831368527	800202778
SHARE APPLICATION MONEY		54700	52300
<b>LOAN FUNDS</b>			
SECURED LOAN FROM BANK	C	104318668	61528029
HEAD OFFICE		0	0
<b>NON CURRENT LIABILITIES</b>			
PROVISION FOR GRATUITY		151067022	140124356
PROVISION FOR LEAVE ENCASHMENT		71824237	66057317
<b>TOTAL FUNDS EMPLOYED</b>		<b>1168732104</b>	<b>1078099080</b>
<b>APPLICATION OF FUNDS</b>			
FIXED ASSETS (Net Block)	D	28537555	29504219
DEFERRED TAX ASSETS		84280462	79584990
INVESTMENTS(Non Current)	E	817182442	601697881
CURRENT ASSETS, LOAN AND ADVANCES	F	17248647473	8500358417
<b>LESS : CURRENT LIABILITIES AND PROVISIONS</b>	G	17009915828	8133046426
<b>NET CURRENT ASSETS (F-G)</b>		238731644	367311991
<b>TOTAL ASSETS EMPLOYED</b>		<b>1168732104</b>	<b>1078099080</b>

Accounting Policies and Notes to Accounts

The schedule referred to above form part of the Balance Sheet

For & on behalf of Kendriya Bhandar

Sd/-

(Bharat Kumar)  
Accounts Officer

Sd/-

(Sushma Sati)  
Chief Accounts officer

Sd/-

(Mukesh Kumar)  
Managing Director

In terms of our report of even date annexed herewith

For **BIPIN BIHARI & CO.**

**CHARTERED ACCOUNTANTS**

**FRN: 0365 29N**

(CA Bipin Bilari)

Proprietor

M.No. 064387

UDIN: 220643 37AQEXIU8892

PLACE: NEW DELHI

DATE: 29th AUGUST, 2022

**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2022**

PARTICULARS	SCHL	FOR THE YEAR ENDED 31.03.2022 Rs.	FOR THE YEAR ENDED 31.03.2021 Rs.
<b>INCOME</b>			
SALES (Net)		40430565729	29114120809
Insurance Claim Received against Stock		15959187	0
Other Income	H	92558811	97700185
<b>TOTAL</b>		<b>40539083727</b>	<b>29211820994</b>
<b>EXPENDITURE</b>			
Cost of goods sold	I	40032758264	28720591509
Personnel Expenses	J	371465736	362358082
Administrative Expenses	K	43720824	41824489
Selling and Distribution Charges	L	15010893	14075119
Interest and Financial Charges	M	14497872	14287214
Other Expenses	N	6545522	6562398
Prior Period Adjustments		1047952	0
Depreciation		4528849	4823151
<b>TOTAL</b>		<b>40489575913</b>	<b>29164521962</b>
<b>PROFIT FOR THE YEAR</b>		<b>49507814</b>	<b>47299032</b>
<b>Add:-</b> Balance Brought forward		543412309	521433155
Amount available for appropriation		<b>592920123</b>	<b>568732186</b>
<b>Less :-</b> Current Tax		21966922	21667832
Deferred Tax		(4695472)	(6223782)
Provision for Dividend		1009895	1013430
Statutory Reserve fund		6632749	6154442
Contingency Reserve Fund		2653100	2461777
Education Fund		265310	246178
		<b>565087619</b>	<b>543412309</b>

Accounting Policies and Notes to Accounts O  
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(Mukesh Kumar)  
Managing Director

In terms of our report of even date annexed herewith

**For BIPIN BIHARI & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN: 036529N**

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Proprietor  
M.No. 064387  
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PLACE: NEW DELHI  
DATE: 29th AUGUST , 2022

**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.**

**CASH FLOW STATEMENT**

	<b>PARTICULARS</b>	<b>2021-22</b>	<b>2020-21</b>
<b>A</b>	<b>Cash Flow from operating activities</b>	<b>Rs. In Cr.</b>	<b>Rs. In Cr.</b>
	Net(Loss)/Profit before Taxation and extraordinary item	4.95	4.73
	<b>Adjustments for : Non cash expenditure/ Income</b>		
	Liability no longer required & Provision written back	0.13	0.38
	Prior period Expenses		
	Other provisions for expenses		
	Depreciation	0.45	0.48
	Financial Expenses	1.45	1.43
	Interest Received	(7.01)	(6.99)
	<b>Operating profit before working capital changes</b>	<b>(0.02)</b>	<b>0.03</b>
	<b>Adjustments for changes in working capital :</b>		
	- (INCREASE)/DECREASE in Accounts Receivable	(842.165)	(292.69)
	- (INCREASE)/DECREASE in Other Receivables	(54.632)	(10.850)
	- (INCREASE)/DECREASE in Inventories	3.152	(5.913)
	- INCREASE/(DECREASE) in Accounts Payable and Other Liabilities	885.23	318.31
	- INCREASE/(DECREASE) in Non Current Liabilities and Provision	1.67	1.06
	<b>Cash Generated from Operations</b>	<b>(6.76)</b>	<b>9.95</b>
	Taxes Paid	0.00	0.35
	<b>Net Cash from operating activities (Total-A)</b>	<b>(6.76)</b>	<b>10.30</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of Fixed Assets	(0.38)	(0.26)
	Proceeds from Sale of Fixed Assets	0.020	0.014
	Maturity/Investment in FDRs	(13.31)	(7.569)
	Interest Received	7.01	6.99
	<b>Net Cash from Investing activities (Total -B)</b>	<b>(6.66)</b>	<b>(0.82)</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Proceed from issuance of Share Capital & Application Money	(0.00)	-0.001
	Secured Loan (Bank overdraft)	4.28	(1.33)
	Financial Expenses	(1.45)	(1.43)
	<b>Net cash from Financing activities (Total - C)</b>	<b>2.83</b>	<b>(2.76)</b>
	Net Cash Increase/(Decrease) in cash & cash equivalents (A+B+C)	<b>(10.60)</b>	6.72
	Cash and cash equivalents as at 31/03/21 (P.Y. 31.03.2020)	29.66	22.94
	Cash and cash equivalents as at 31/03/22 (P.Y. 31.03.2021)	19.06	29.66

(1) The above Cash Flow Statement has been prepared under the indirect method as set out in the accounting standard-3 on cash flow statement issued by the Institute of Chartered Accountants of India

(2) Figures in brackets indicate cash outflow

(3) The Figures of Previous year have been regrouped/reclassified wherever necessary.

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**Accounts Officer**

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**Managing Director**

For **BIPIN BIHARI & CO.**  
**CHARTERED ACCOUNTANTS**  
**FRN: 036529N**

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**DATE: 29th AUGUST , 2022**  
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