

**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.****KENDRIYA BHANDAR****BALANCE SHEET AS AT 31ST MARCH 2023**

PARTICULARS	SCHL	AS AT	AS AT
		31.03.2023	31.03.2022
		Rs.	Rs.
<b><u>SOURCES OF FUNDS</u></b>			
SHARE CAPITAL	A	10083650	10098950
RESERVE AND SURPLUS	B	851146051	831368527
SHARE APPLICATION MONEY		45300	54700
<b><u>LOAN FUNDS</u></b>			
SECURED LOAN FROM BANK	C	70449567	104318668
HEAD OFFICE		0	0
<b><u>NON CURRENT LIABILITIES</u></b>			
PROVISION FOR GRATUITY		153849202	151067022
PROVISION FOR LEAVE ENCASHMENT		77960007	71824237
<b>TOTAL FUNDS EMPLOYED</b>		<b>1163533778</b>	<b>1168732104</b>
<b><u>APPLICATION OF FUNDS</u></b>			
FIXED ASSETS (Net Block)	D	28357936	28537555
DEFERRED TAX ASSETS		88289018	84280462
INVESTMENTS(Non Current)	E	1329669096	817182442
CURRENT ASSETS, LOAN AND ADVANCES	F	18424410829	17248647473
<b>LESS : CURRENT LIABILITIES AND PROVISIONS</b>	G	18707193101	17009915828
<b>NET CURRENT ASSETS (F-G)</b>		<b>(282782272)</b>	<b>238731644</b>
<b>TOTAL ASSETS EMPLOYED</b>		<b>1163533778</b>	<b>1168732104</b>

Accounting Policies and Notes to Accounts

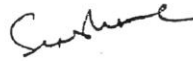
The schedule referred to above form part of the Balance Sheet

For &amp; on behalf of Kendriya Bhandar



(Bharat Kumar)

(GM (F &amp; A))



(Sushma Sati)

DGM (F &amp; A)



(Mukesh Kumar)

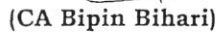
Managing Director

In terms of our report of even date annexed herewith

For BIPIN BIHARI &amp; CO.

CHARTERED ACCOUNTANTS

FRN: 036529N



(CA Bipin Bihari)

Proprietor

M.No. 064387

UDIN: 23064387BGYEAO6672

PLACE: NEW DELHI


DATE: 22 AUGUST, 2023

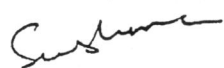



**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023**

PARTICULARS	SCHL	FOR THE YEAR ENDED 31.03.2023 Rs.	FOR THE YEAR ENDED 31.03.2022 Rs.
<b>INCOME</b>			
SALES (Net)		31229298697	40430565729
Insurance Claim Received against Stock		0	15959187
Other Income	H	96062684	92558811
<b>TOTAL</b>		<b>31325361381</b>	<b>40539083727</b>
<b>EXPENDITURE</b>			
Cost of goods sold	I	30782152834	40032758264
Personnel Expenses	J	404535839	371465736
Administrative Expenses	K	46207544	43720824
Selling and Distribution Charges	L	14011821	15010893
Interest and Financial Charges	M	12121532	14497872
Other Expenses	N	11561179	6545522
Prior Period Adjustments		0	1047952
Depreciation		4190257	4528849
<b>TOTAL</b>		<b>31274781006</b>	<b>40489575913</b>
<b>PROFIT FOR THE YEAR</b>		<b>50580374</b>	<b>49507814</b>
<b>Add:-</b> Balance Brought forward		565087619	543412309
Amount available for appropriation		<b>615667993</b>	<b>592920123</b>
<b>Less :-</b> Current Tax		23183143	21966922
Less: Earliar Year Tax		10460615	0
Deferred Tax		(4008556)	(4695472)
Provision for Dividend		1008365	1009895
Statutory Reserve fund		3982063	6632749
Contingency Reserve Fund		1592825	2653100
Education Fund		159283	265310
		<b>579290255</b>	<b>565087619</b>

Accounting Policies and Notes to Accounts O  
The schedule referred to above form part of the Balance Sheet  
**For & on behalf of Kendriya Bhandar**


  
**(Bharat Kumar)**  
AGM (F & A)

  
**(Sushma Sati)**  
DGM (F & A)

  
**(Mukesh Kumar)**  
Managing Director

In terms of our report of even date annexed herewith

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

  
**(CA Bipin Bihari)**  
Proprietor  
M.No. 064387  
UDIN: 23064387BGYEA06672  
PLACE: NEW DELHI  
DATE: 22 AUGUST , 2023



**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.**  
**SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

PARTICULARS	AS AT	AS AT
	31.03.2023	31.03.2022
	Rs.	Rs.
<b><u>SCHEDULE : 'A'</u></b>		
<b><u>SHARE CAPITAL</u></b>		
<b><u>AUTHORISED</u></b>		
15000000 Shares of `10/-each	150000000	150000000
<b><u>PAID UP SHARE CAPITAL</u></b>		
<b>A) GOVERNMENT</b>		
681764 Shares of Rs.10 each		
(Previous Year 681764 Shares of Rs.10/- each)	6817640	6817640
<b>B) OTHERS</b>		
326601 Shares of Rs.10/- each)	3266010	3281310
(Previous Year 328131 Shares of Rs.10/- each)		
<b>TOTAL</b>	<b>10083650</b>	<b>10098950</b>
<b>SHARE APPLICATION MONEY</b>	45300	54700
<b><u>SCHEDULE : 'B'</u></b>		
<b><u>RESERVES AND SURPLUS</u></b>		
Contingency Reserve Fund	58828775	57235950
<u>Statutory Reserve Fund</u>		
Opening Balance	209044958	202207619
Additions during the year	3982063	6632749
Unpaid Dividend	0	204590
	213027021	209044958
Profit and Loss Account	579290255	565087619
<b>TOTAL</b>	<b>851146051</b>	<b>831368527</b>
<b><u>SCHEDULE : 'C'</u></b>		
<b><u>SECURED LOANS</u></b>		
	70449567	104318668
Overdraft Account against Fixed Deposits		
(Fixed deposit receipts for Rs 12.72 Cr. (P.Y. Rs. 20.88Cr.)		
are pledged with the Bank as Security)		
<b>TOTAL</b>	<b>70449567</b>	<b>104318668</b>

*[Handwritten Signature]*



(33)

## SCHEDULE : 'D'

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

## SCHEDULE ANNEXED TO BALANCE SHEET AS AT 31ST MARCH 2023

PARTICULARS	RATE OF DEPRECIATION	W.D.V AS ON 01.04.2022	ADDITIONAL MORE THAN 6 MONTHS	ADDITIONAL LESS THAN 6 MONTHS	SALE/ TRANSFER	TOTAL AS ON 31.03.2023	DEPRECIATION			TOTAL DEPRECIATION	W.D.V AS ON 31.03.2023
							ON OPENING BALANCE	ON MORE THAN 6 MONTHS	ON LESS THAN 6 MONTHS		
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
VEHICLES	15%	2232538	1030000	1496897	0	4759435	334880	154500	112267	601647	4157788
FURNITURE & FIXTURES	10%	9370083	196442	71686	0	9638211	937010	19645	3584	960239	8677972
OFFICE EQUIPMENTS	15%	7886144	528452	100786	3125	8512257	1182453	79268	7559	1269281	7242977
SCALES & WEIGHTS	15%	244350	0	0	0	244350	36651	0	0	36651	207699
COMPUTER & SOFTWARE	40%	2582418	177317	412184	0	3171919	1032971	70927	82436	1186334	1985586
BULIDING	10%	1361062	0	0	0	1361062	136106	0	0	136106	1224956
LAND	0%	4860955	0	0	0	4860955	0	0	0	0	4860955
<b>TOTAL</b>		<b>28537550</b>	<b>1932211</b>	<b>2081553</b>	<b>3125</b>	<b>32548190</b>	<b>3660071</b>	<b>324340</b>	<b>205847</b>	<b>4190257</b>	<b>28357936</b>
<b>Previous Year Figure</b>		<b>29504215</b>	<b>2433138</b>	<b>1330506</b>	<b>201458</b>	<b>33066402</b>	<b>3893084</b>	<b>491063</b>	<b>144703</b>	<b>4528849</b>	<b>28537555</b>

## Branches wise details of Assets ( W.D.V.) as on 31.03.2023 ( Figures in INR )

	As At 31.03.2023	As At 31.03.2022
Delhi	22556590	24071628
Chennai	2405342	923601
Mumbai	221478	221672
Gandhi Ngr	72414	76572
Chandigarh	291001	195139
Mussoorie	274239	305827
Lucknow	85462	100493
Faridabad	1194123	1326885
Cochin	28714	32465
Gwalior	131454	177819
Ghaziabad	942906	965727
Jaipur	39515	48928
Kolkata	48494	51038
Ranchi	810	900
BHUBNESWER	65396	38863
<b>Total</b>	<b>28357936</b>	<b>28537550</b>



(34)

**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.**  
**SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

PARTICULARS	AS AT 31.03.2023 Rs.	AS AT 31.03.2022 Rs.
<b>SCHEDULE : 'E'</b>		
<b>INVESTMENTS(Non Current)</b>		
Fixed deposits with schedule banks	1282931494	777393225
Interest Accrued and Due	46637603	39689218
In Shares of N C C F	100000	100000
<b>TOTAL</b>	<b>1329669096</b>	<b>817182442</b>
<b>SCHEDULE : 'F'</b>		
<b>1) CURRENT ASSETS</b>		
a) (i) Stock in Trade	245997171	226133894
(ii) Office Stationery & Other Stock	396347	451342
b) Sundry debtors	16997632788	15270582717
Less Provisions for Bad & Doubtful Debts	10777500	5777500
Less:- Ecs & Ch.Debtors Receipt	212809274	226926113
<b>SUNDRY DEBTORS ( NET)</b>	<b>16774046014</b>	<b>15037879103</b>
c) Cash and Scheduled Bank Balances		
Cash in hand	2062376	1680416
In current A/c with Banks	231103352	188890588
d) Investment(current)		
In Fixed deposits with scheduled banks	229188658	559796426
Interest Accrued and Due on Fixed Deposits	24955121	21761460
<b>Sub Total (A)</b>	<b>17507749039</b>	<b>16036593230</b>
<b>2. LOAN &amp; ADVANCES</b>		
a) Other recoverable	42746454	116589040
b) Imprest with Branches	0	0
c) Advances to Employees	11854	16854
d) Security Deposits/EMD	586117350	801803265
e) Income Tax and TDS	287786133	293645084
<b>Sub Total ( B)</b>	<b>916661791</b>	<b>1212054243</b>
<b>TOTAL ( A+B)</b>	<b>18424410829</b>	<b>17248647473</b>

\$



**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.**  
**SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023**

PARTICULARS	AS AT 31.03.2023 Rs.	AS AT 31.03.2022 Rs.
<b>SCHEDULE : 'G'</b>		
<b>CURRENT LIABILITIES AND PROVISIONS</b>		
<b>A) CURRENT LIABILITIES</b>		
a) Sundry Creditors (Net of Debit balance)	17616501321	15805390832
b) Security deposits Suppliers	747429708	893154164
c) Security Deposits Employees	737887	746363
d) Unpaid Dividend	1430990	1153413
e) Book Overdraft with Scheduled bank	0	0
e) Other Liabilities	101695513	50783525
f) Provision for Bonus & Expenses	118898258	107291840
g) Advance from customers	9953027	6087905
<b>Sub Total 'A'</b>	<b>18596646704</b>	<b>16864608041</b>
<b>B) Tax</b>		
a) Current Tax	106328313	143557664
b) Deferred tax	0	0
<b>PROVISIONS</b>		
a) For Dividend	1008365	1009895
b) Other Provisions	3209720	740228
<b>Sub Total 'B'</b>	<b>110546397</b>	<b>145307787</b>
<b>TOTAL (A+B)</b>	<b>18707193101</b>	<b>17009915828</b>



**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.****SCHEDULE ANNEXED TO STATEMENT OF PROFIT and LOSS FOR THE YEAR ENDED**

PARTICULARS	FOR THE YEAR	FOR THE YEAR
	ENDED 31.03.2023	ENDED 31.03.2022
	Rs.	Rs.
<b>SCHEDULE : 'H'</b>		
<b>OTHER INCOME</b>		
Bank Interest Recd.	74330182	70063923
Other Miscellaneous Income	10742493	7964889
Recovery of shortages	4376740	6087300
Provision written back	1040326	1306352
Sales of empties	14279	53086
Rent Receipt	343137	406766
Profit on Sale of Vehicle	0	447
Recovery of Labour Charges	0	0
Window Display Income	5215527	6676048
<b>TOTAL</b>	<b>96062684</b>	<b>92558811</b>
<b>SCHEDULE : 'I'</b>		
<b>COST OF GOODS SOLD</b>		
Opening stock	226133894	257783825
Add: Purchases	30799810908	39999259659
Packing & Grinding Expenses	488498	548182
Freight & Cartage	1716704	1300492
Less: Closing Stock	245997171	226133894
<b>Cost of Goods Sold</b>	<b>30782152834</b>	<b>40032758264</b>
<b>SCHEDULE : 'J'</b>		
<b>PERSONNEL EXPENSES</b>		
Salaries, Wages Bonus and Incentives	287356751	244649175
Provident Fund Contribution and Gratuity	50820658	63907492
Staff welfare	4724849	4111386
Manpower Expenses Outsourcing	61633582	58797683
<b>TOTAL</b>	<b>404535839</b>	<b>371465736</b>
<b>SCHEDULE : 'K'</b>		
<b>ADMINISTRATIVE EXPENSES</b>		
Travelling & Conveyance	2525108	2193377
Equipments & Computers	2844754	3559360
Printing and Stationery	3839144	3615366
Telephones & Postage	2188105	2062601
Legal and Professional Charges	4698111	3232619
Rent Rates Taxes	23299613	22798204
Electricity Expenses	6708102	6178431
Inauguration Expenses	104607	80866
<b>TOTAL</b>	<b>46207544</b>	<b>43720824</b>



**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.**  
**SCHEDULE ANNEXED TO STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED**

PARTICULARS	FOR THE YEAR ENDED 31.03.2023	FOR THE YEAR ENDED 31.03.2022
	Rs.	Rs.
<b><u>SCHEDULE : 'L'</u></b>		
<b><u>SELLING AND DISTRIBUTION EXPENSES</u></b>		
Tenders & other advertisement expenses	1456823	1655361
Repairs & Maintenance of scale and weights	361473	355621
Repairs & Maintenance of Vehicles	2002435	539666
Loading and Unloading Expenses	524349	261193
Insurance charges	1101131	891334
Quality Control Expenses	752508	593583
Hiring Charges of Vehicles	2013886	3082830
Store Running & Maint. Expenses	3048946	5246091
Turnover/ Trade /Sales Tax/Service tax	768252	70248
Sales promotion	1176646	1464966
Installation charges	805373	850000
<b>TOTAL</b>	<b>14011821</b>	<b>15010893</b>
<b><u>SCHEDULE : 'M'</u></b>		
<b><u>INTEREST AND FINANCIAL CHARGES</u></b>		
Bank interest on Overdraft	6899809	7875637
Bank Charges	2035558	1360983
Others Interest Charges	597595	2228971
Service Charges to bank	2588570	3032281
<b>TOTAL</b>	<b>12121532</b>	<b>14497872</b>
<b><u>SCHEDULE : 'N'</u></b>		
<b><u>OTHER EXPENSES</u></b>		
Audit Fees	817090	814590
Miscellaneous Expenses	7279252	2366369
Stock verification charges	575600	831796
Accounting Charges	2672977	2323682
Loss on sale of Vehicle	0	34592
Penalty Paid	1574	411
Loss by Theft	0	0
ISO Certification charges	45500	43000
AMC Charges	42800	0
Other Expenses	116373	108319
Professional Tax	10013	22764
<b>TOTAL</b>	<b>11561179</b>	<b>6545522</b>

RE

