

CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OPERATIVE SOCIETY LTD.

KENDRIYA BHANDAR

Balance Sheet as at 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Share Capital	3	1,00,74,290	1,00,81,340
(b)	Reserves and surplus	4	2,17,05,39,238	1,25,89,96,354
(c)	Share Application Money		45,300	45,300
			2,18,06,58,828	1,26,91,22,994
2	Non-current liabilities			
(a)	Long-term borrowings	5	1,33,34,491	(26,89,32,916)
(b)	Other long-term liabilities	7	2,50,57,25,278	-
(c)	Long-term provisions	8	25,16,25,783	24,10,06,619
			2,77,06,85,552	(2,79,26,297)
3	Current liabilities			
(a)	Short-term borrowings	5a	11,11,05,489	-
(b)	Trade payables	9	8,46,93,23,340	23,88,94,91,698
(c)	Other current liabilities	10	1,87,49,24,433	12,25,92,98,534
(d)	Short-term provisions	8a	1,32,99,33,285	13,58,94,960
			11,78,52,86,547	36,28,46,85,192
	Total		16,73,66,30,927	37,52,58,81,889
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
	(i) Tangible Assets	11	3,07,07,731	2,69,61,522
	(ii) Capital work in progress	11	1,88,86,655	-
(b)	Non-current investments	12	7,01,46,526	1,53,09,54,722
(c)	Deferred tax assets (Net)	6	11,32,32,074	7,43,42,929
(d)	Long Term Loans and Advances	13	35,84,68,567	-
(e)	Other non-current assets	14	4,35,86,346	-
			63,50,27,899	1,63,22,59,173
2	Current assets			
(a)	Inventories	15	2,25,00,01,062	26,50,09,607
(b)	Trade receivables	16	6,83,03,92,346	14,60,73,10,971
(c)	Cash and bank balances	17	5,59,14,62,518	4,71,12,67,613
(d)	Short Term Loans and Advances	13a	90,26,93,509	10,75,82,85,613
(e)	Other current assets	18	52,70,53,593	5,55,17,48,912
			16,10,16,03,028	35,89,36,22,716.390
	Total		16,73,66,30,927	37,52,58,81,889
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For & on behalf of Kendriya Bhandar


(Bharat Kumar)
AGM (F & A)


(Sushma Sati)
DGM (F & A)


(Dr. Mukesh Kumar)
Managing Director

For BANSAL & CO LLP.
CHARTERED ACCOUNTANTS
FRN: 001113N/N500079


Amit Kumar Singh
Partner
M.No. 532180
UDIN: 25532180BMYXY4318
PLACE: NEW DELHI
DATE: SEPT 2nd, 2025



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OPERATIVE SOCIETY LTD.

KENDRIYA BHANDAR

Statement of Profit and Loss for the year ended 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	19	80,59,97,63,859	59,30,57,39,818
II	Other Income	20	49,72,39,847	47,07,92,085
III	Total Income (I+II)		81,09,70,03,706	59,77,65,31,903
IV	Expenses:			
(a)	Cost of goods sold	21	78,77,96,43,372	58,62,81,54,270
(b)	Employee benefits expense	22	46,21,54,931	44,71,60,731
(c)	Finance costs	23	7,90,98,474	93,45,087
(d)	Depreciation and amortization expense	24	46,33,161	40,91,031
(e)	Other expenses	25	24,98,02,242	12,76,82,569
	Total expenses		79,57,53,32,179	59,21,64,33,689
V	Profit before tax (III-IV)		1,52,16,71,528	56,00,98,214
VI	Profit before tax (V)			
VII	Tax expense:			
(a)	Current tax		53,17,32,899	13,74,26,234
(b)	Earlier Year Tax		8,85,89,426	
(c)	Deferred tax charge/ (benefit)	6	(3,88,89,145)	1,39,46,089
			58,14,33,179	15,13,72,324
VIII	Profit/(Loss) for the year		94,02,38,348	40,87,25,891

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CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.**KENDRIYA BHANDAR
CASH FLOW STATEMENT**

	PARTICULARS	2024-25	2023-24
A	Cash Flow from operating activities	Rs. In Cr.	Rs. In Cr.
	Net(Loss)/Profit before Taxation and extraordinary item	152.07	56.02
	Adjustments for : Non cash expenditure/ Income		
	Liability no longer required & Provision written back	(0.03)	(0.19)
	Pay & allowance	-	-
	Other provisions for expenses	-	-
	Depreciation	0.46	0.41
	Financial Expenses	7.91	0.93
	capital gain on sale of asset	(0.00)	
	Interest Received	(41.65)	(9.17)
	Operating profit before working capital changes	118.76	49.36
	Adjustments for changes in working capital :		
	- (INCREASE)/DECREASE in Accounts Receivable	777.69	8.94
	- (INCREASE)/DECREASE in Other Receivables	1,476.32	(1,038.08)
	- (INCREASE)/DECREASE in Inventories	(198.50)	(1.86)
	- INCREASE/(DECREASE) in Accounts Payable and Other Liabilities	(2,580.45)	1,261.50
	- INCREASE/(DECREASE) in Non Current Liabilities and Provision	370.68	0.92
	Cash Generated from Operations	(35.50)	280.78
	Taxes Paid	(53.17)	(13.74)
	Net Cash from operating activities (Total-A)	(88.67)	294.52
B	Cash Flow From Investing Activities		
	Purchase of Fixed Assets	(2.26)	(0.27)
	Proceeds from Sale of Fixed Assets	0.01	-
	Maturity/Investment in FDRs	(137.77)	(20.13)
	Interest Received	41.65	9.17
	Net Cash from Investing activities (Total -B)	(98.37)	(11.23)
C	Cash Flow from Financing Activities		
	Proceed from issuance of Share Capital & Application Money	(0.00)	(0.00)
	Secured Loan (Bank overdraft)	39.32	(33.94)
	Financial Expenses	(7.91)	(0.93)
	Net cash from Financing activities (Total - C)	31.41	(34.87)
	Net Cash Increase/(Decrease) in cash & cash equivalents (A+B+C)	(155.63)	248.42
	Cash and cash equivalents as at 31/03/24 (P.Y 31.03.2024)	242.90	23.32
	Cash and cash equivalents as at 31/03/25 (C.Y. 31.03.2025)	87.27	242.90

- (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.

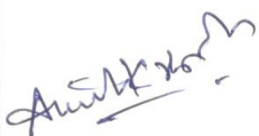
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CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OPERATIVE SOCIETY LTD.

KENDRIYA BHANDAR

**Notes forming part of the Financial Statements
for the year ended, 31st March, 2025**

Note - 1 Brief about the entity

Kendriya Bhandar is a Central Government Employees Consumer Cooperative Society Ltd., established in 1963. It is functioning in accordance with the Multi-State Cooperative Societies Act. It was created to provide quality consumer goods at reasonable prices, especially to central government employees, though it now serves the general public as well. The organization operates a network of retail stores across India, offering a wide range of products including groceries, household items, stationery, medicines, and consumer durables. It also supplies essential commodities under various government welfare schemes. Kendriya Bhandar emphasizes affordability, transparency, and service to consumers.

Note - 2 Significant Accounting Policies

(A) Accounting Convention

The accounts have been prepared on the basis of historical cost, on the principles of going concern and in accordance with generally accepted accounting principles (GAAP) and in accordance with provisions of Multi State Cooperative Societies Act, 2002, MSCS rules and the bye-laws of the society

(B) Use of Estimates

The preparation of Financial Statements requires estimates and assumptions to be made which affect the reportable amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimate are recognized in the period in which the results are known / materialized.

(C) Revenue Recognition

- i) Sales are recognized upon the transfer of significant risks and rewards of ownership to the customers, evidenced by issue of Invoices and delivery of goods to customers.
- ii) All expenses and incomes are accounted for on accrual basis except for following items, which have been accounted for on cash basis.

- Interest due from employees on account of loans.
- Insurance claim recoverable

(D) Fixed Assets and Depreciation

i) Fixed Assets

Fixed Assets are stated at written down value which is cost less depreciation. Cost comprises of the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Assets retired from active use and held for disposal are shown separately under fixed assets at lower of net book value and estimated at realizable value. An intangible asset is recognized where it is probable that the future economic benefit attributable to the asset will flow to the Society and the cost of the asset can be measured reliably. Such assets are stated at acquisition cost less accumulated amortization.

ii) Depreciation



Depreciation on fixed Assets has been provided on written down value method at the rate prescribed under Income Tax Act, 1961 and based on the useful life of the assets.

(E) Inventory

Closing stock is valued at lower of cost or net realizable value. Cost of stock has been calculated on the basis of FIFO method.

(F) Investment

Investment has been classified as current (Short Term) and noncurrent (Long Term). The current (Short Term) investments have been carried at cost or realizable value whichever is less. Noncurrent (Long Term) investment has been carried at cost. Provision for diminution in the value of such investments is made to recognize a decline, other than temporary in nature.

(G) Impairment of Assets

At each Balance Sheet date a view is made whether indication exists that asset has been impaired. In case such indication exists, an impairment loss is recognized wherever carrying amount of an asset exceeds its recoverable amount. Recoverable amount is higher of the 'net selling price' of assets and 'value in use'.

(H) Taxes on Income

Provision for current income tax is made on the basis of assessable income as per the provisions of Income Tax Act, 1961. Deferred Tax resulting from "timing differences" between taxable income and accounting income is determined by using the tax rates and the tax laws that have been enacted or substantively enacted as on the Balance Sheet date. Deferred Tax Assets are carried forward to the extent it is reasonably/virtually certain that future taxable profit will be available against which such Deferred Tax Assets can be realized.

(I) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are recognized as expenses in the period in which they are incurred.

(J) Operating Lease

Assets acquired on leases wherein a significant portion of the risks and rewards of ownership are retained by the lessors are classified as 'Operating Leases'. Lease rentals paid for such leases are recognized as an expense on straight line basis over the term of lease.

(K) Retirement benefits

i) Gratuity & Leave Encashment

Provision for Gratuity and leave encashment payable to employees is made on the basis of actuarial valuation at each balance sheet date using the projected unit credit method which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. These benefits are unfunded.

ii) Provident Fund



Provident Fund contribution are accounted for on accrual basis and both the employee and the Society make monthly contributions to the provident fund equal to a specified percentage of the employee's salary & the same has been charged to statement of profit & loss . The society has no further obligation on account of provident fund.

(L) Account Receivables / Payables

- i) In respect of debts, outstanding for three years or more, appropriate provisions, as considered necessary by the management have been made.
- ii) Book Debts are shown at net of provision.
- iii) In respect of debtors & creditors, balances have been shown net of debits and credits of all divisions / branches taken together.

(M) Prepaid Expenses

Expenditure incurred in advance relating to the following year is accounted for in the year in which the expenditure is incurred.

(N) Prior Period Income/Expenditure

Income/Expenditure relating to prior period(s) is treated as Income/Expenditure for the Current Year.

(O) Provisions, Contingent Liabilities and Contingent Assets

Provision is recognized when the Society has a present obligation as result of a past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date and are not discounted to present value. Contingent Liabilities are disclosed on the basis of judgement of the management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the management estimate. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are potential assets that may arise from past events, but their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OPERATIVE SOCIETY LTD.
KENDRIYA BHANDAR
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

Note - 3 Share Capital

Sr. No.	Share capital	Share of profit/ (loss) (%)	As at 1st April 2024	Shares issued during the year	Shares refunded during the year	As at 31st March 2025
1	Government	67.67	6,817,640			6,817,640
2	Others	32.33	3,263,700		7,050.00	3,256,650
3						-
4						-
			10,081,340	-	7,050.00	10,074,290
Previous Year (PY)			-	-	-	10,081,340

(Amount in Rs.)

SHARE CAPITAL

AUTHORISED

15000000 Shares of Rs.10.00 each

150,000,000

PAID UP SHARE CAPITAL

A) GOVERNMENT

681764 Shares of Rs.10 each

(Previous Year 681764 Shares of Rs.10/- each)

6,817,640

B) OTHERS

325665 Shares of Rs.10/- each

(Previous Year 326370 Shares of Rs.10/- each)

3,256,650

TOTAL

10,074,290

4	Reserves and surplus	31 March 2025	31 March 2024
(a)	Contingency Reserve Fund	191,029,337	61,755,050
(b)	Statutory Reserve Fund	544,206,886	197,682,435
(c)	STATEMENT OF PROFIT AND LOSS		
	Current year profit	940,238,349	408,725,891
	Current year profit - other division	-	-
	Add: brought forward balance	976,473,423	579,290,255
	less: Prior period adjustments	(114,496,784)	-
	less: Provision for dividend	(1,007,429)	1,008,134
	less: Statutory reserve fund	(247,232,800)	7,315,687
	less: Contingency reserve fund	(98,893,120)	2,926,275
	less: Education fund	(9,889,312)	292,627
	less: redevelopment fund	(9,889,312)	-
		1,435,303,015	999,558,869
	Total(a+b+c)	2,170,539,238	1,258,996,354

5	Borrowings	Long Term	
		31 March 2025	31 March 2024
	Secured		
	Loans repayable on demand		
	from banks	13,334,492	(268,932,916)
	Head Office	(0)	-
	Total (A)	13,334,492	-268,932,916
	Unsecured		
(a)	Term loans		
(b)	Loans repayable on demand		
	Total (B)	-	-
	Total (A) + (B)	13,334,492	(268,932,916)

5a	Borrowings	Short Term	
		31 March 2025	31 March 2024
	Secured		
	Other loans advances	5,112,631	-
	Total (A)	5,112,631	-
	Unsecured		
(a)	Loans repayable on demand		
	from banks	-	-
	from other parties	42,119,095	-
(b)	Other loans advances	63,873,763	-
	Total (B)	105,992,858	-
	Total (A) + (B)	111,105,489	-



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OPERATIVE SOCIETY LTD.
KENDRIYA BHANDAR
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

6	Deferred tax liabilities/(asset) (Net)	31 March 2025	31 March 2024	Charge/ (benefit) for the year
	Deferred tax asset			
	Provision for doubtful debts	-	-	-
	Others	11,32,32,074	-	(11,32,32,074)
	Gross deferred tax asset (A)	11,32,32,074	-	(11,32,32,074)
	Deferred tax liability			
	Others	-	-	-
	Gross deferred tax liability (B)	-	-	-
	Net deferred tax liability/(asset) (B-A)	11,32,32,074	(7,43,42,929)	3,88,89,145

7	Other long-term liabilities	31 March 2025	31 March 2024
	Advance from customers	45,43,43,278	-
	Others	2,05,13,82,000	-
	Total Other long-term liabilities	2,50,57,25,278	-

8	Provisions	Long term	
		31 March 2025	31 March 2024
(a)	Provision for employee benefits		
	Provision for gratuity	15,95,57,970	15,69,60,712
	Provision for leave Encashment	9,00,92,462	8,40,45,907
(b)	Other provisions		
a)	Provision for Bonus & Expenses	74,971	-
b)	Other Provisions	19,00,380	-
	Total Provisions	25,16,25,783	24,10,06,619

8a	Provisions	Short term	
		31 March 2025	31 March 2024
(a)	Provision for employee benefits		
	Provision for gratuity	2,64,09,204	1,73,22,940
	Provision for leave Encashment	1,15,54,845	75,37,546
(b)	Other provisions		
a)	For Dividend	10,07,429	10,08,134
b)	Provision for Bonus & Expenses	11,10,28,313	10,60,28,569
c)	Other Provisions	26,01,63,935	39,97,771
d)	Provision for wage revision 2022	10,75,00,000	-
e)	Provision for taxation	81,22,69,560	-
	Total Provisions	1,32,99,33,285	13,58,94,960

9	Trade payables	31 March 2025	31 March 2024
(a)	Total outstanding dues of micro, small and medium enterprises	58,41,95,538	-
(b)	Total outstanding dues of creditors other than micro, small and med	7,88,51,27,802	23,88,94,91,698
	Total Trade payables	8,46,93,23,340	23,88,94,91,698



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OPERATIVE SOCIETY LTD.

KENDRIYA BHANDAR

Notes forming part of the Financial Statements for the year ended 31st March, 2025

11 Property, Plant and Equipment

(Amount in Rs.)

Particulars / Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	SCALES & WEIGHTS	Office equipment	Furniture & Fixtures	Vehicles	COMPUTER & SOFTWARE	Total
Gross Block								
At 1 April 2024	48,60,955	12,24,956	1,98,396	75,30,750	87,67,149	45,30,277	26,55,661	2,97,68,144
Additions	-	-	-	22,65,777	11,41,969	33,85,456	18,30,637	86,23,839
Deductions/Adjustments	-	-	-	-	7,084	82,549	-	89,633
At 31 March 2025	48,60,955	12,24,956	1,98,396	97,96,527	99,02,034	78,33,184	44,86,298	3,83,02,350
Depreciation/Adjustments								
At 1 April 2024	-	1,22,496	29,760	10,34,277	8,03,255	4,90,635	9,00,455	33,80,877
Additions	-	1,10,246	23,572	12,51,157	7,35,942	8,76,754	12,16,070	42,13,742
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	2,32,742	53,332	22,85,434	15,39,197	13,67,389	21,16,525	75,94,619
Net Block								
At 31 March 2024	48,60,955	11,02,460	1,76,501	66,82,771	81,55,433	39,50,723	20,32,680	2,69,61,522
At 31 March 2025	48,60,955	9,92,214	1,45,064	75,11,093	83,62,837	64,65,796	23,69,772	3,07,07,731

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress

31 March 2025 31 March 2024

Opening Balance
Add: Additions during the year
Less: Capitalized during the year
Closing Balance (B)

66,647	-
1,88,52,054	-
32,046	-
1,88,86,655	-



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OPERATIVE SOCIETY LTD.
KENDRIYA BHANDAR

Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
12	Investments - Non Current (valued at historical cost)	As at 31 March 2025	As at 31 March 2024
A	Investments in Other Entities		
	In Shares of AGRIFED	1,00,000	
	In Shares of NCCF	1,00,000	1,00,000
	In Shares of NCEL	50,00,000	
B	Other Investments		
	Fixed deposits with schedule banks	6,49,46,526	1,53,08,54,722
	Total Investments (A+B)	7,01,46,526	1,53,09,54,722

		Long Term	
		31 March 2025	31 March 2024
13	Loans and advances		
A	(Secured)		
	Advances To Suppliers	34,67,16,714	-
	GST input credit receivable	95,148	-
	Total (A)	34,68,11,862	-
B	(Unsecured)		
	Other loans and advances	24,74,085	-
	VAT credit receivable	7,46,295	-
	GST input credit receivable	14,64,090	-
	Security Deposits/EMD	69,72,235	-
	Total (B)	1,16,56,705	-
	Total (A + B)	35,84,68,567	-

		Short Term	
		31 March 2025	31 March 2024
13a	Loans and advances		
A	(Secured)		
	Other loans and advances	60,75,898	-
	Prepaid expenses	18,44,951	-
	VAT credit receivable	27,09,711	-
	GST input credit receivable	3,31,95,938	-
	Security Deposits	(3,91,17,695)	-
	Balance with government authorities	(11,71,19,023)	-
	Total (A)	(11,24,10,220)	-
B	(Unsecured)		
	Other loans and advances	7,42,92,704	-
	Other recoverable/Advance to employees	4,41,588	9,71,68,64,857
	Advance tax and tax deducted at source	1,48,936	-
	Inter Branch Adjustments	(3,07,156)	-
	Prepaid expenses	1,38,220	61,48,592
	VAT credit receivable	42,67,460	13,20,18,150
	Advance to employees	-	42,196
	GST input credit receivable	11,01,24,766	-
	Security Deposits/EMD	82,38,77,444	90,32,11,818
	Balance with government authorities(income tax & TDS)	21,19,768	-
	Total (B)	1,01,51,03,731	10,75,82,85,613
	Total (A + B)	90,26,93,510	10,75,82,85,613

14	Other non-current assets	31 March 2025	31 March 2024
(a)	Security Deposits	1,76,27,586	-
(b)	Others	2,59,58,760	-
	Total	4,35,86,346	-

15	Inventories	31 March 2025	31 March 2024
(a)	Work-in-progress	40,85,966	-
(b)	Stock-in-trade	25,99,92,581	26,47,51,112
(c)	Stores and spares (Job Work)	1,98,56,59,068	-
(d)	Office Stationery & Other Stock	2,63,447	2,58,495
	Total	2,25,00,01,062	26,50,09,607



	31 March 2025	31 March 2024
Trade receivables		
Outstanding for a period less than 6 months from the date they are due for receipt	5,27,13,28,747	-
(a) Secured Considered good	63,58,44,400	
(b) Unsecured Considered good	5,90,71,73,147	-
Outstanding for a period exceeding 6 months from the date they are due for receipt	17,98,84,419	-
(a) Secured Considered good	1,01,75,78,348	14,83,96,18,391
(b) Unsecured Considered good	(24,64,75,807)	(20,17,94,919)
Less: Ecs & Ch. Debtors Receipt	(2,77,67,761)	(3,05,12,500)
Less: Provision for doubtful receivables	92,32,19,199	14,60,73,10,971
Total	6,83,03,92,346	14,60,73,10,971

17		31 March 2025	31 March 2024
Cash and Bank Balances			
A Cash and cash equivalents		35,75,72,383	98,31,59,438
(a) On current accounts		66	-
(b) Cash credit account (Debit balance)		19,26,07,719	-
(c) Fixed Deposits with original maturity of less than three months		32,25,41,005	1,44,57,99,495
(d) Cash-on hand	(I)	87,27,21,172	2,42,89,58,934
Total			
B Other bank balances			
Bank Deposits		1,56,77,49,377	-
(i) Earmarked Bank Deposits			
Deposits with original maturity for more than 3 months but less than 12 months from reporting date		3,13,24,13,188	2,28,23,08,679
(ii) Margin money or deposits under lien		1,85,78,780	-
(iii) Others	(II)	4,71,87,41,345	2,28,23,08,679
Total other bank balances			
Total Cash and bank balances	(I+II)	5,59,14,62,518	4,71,12,67,613

18		31 March 2025	31 March 2024
Other current assets			
(a) Interest accrued but not due on deposits		3,46,53,648	-
(b) Advance against sale		3,99,85,300	4,95,73,81,309
(c) Bank Charges Receivable		2,48,571	-
(d) Shortage Recoverable		1,80,022	-
(e) Other receivables		8,24,936	-
(f) Misc security deposits		1,13,051	-
(g) Warehouse Rent Receivable		72,59,404	-
(h) Income Tax, FBT & TDS		42,45,70,830	54,51,81,033
(i) Interest accrued and due on deposits		1,92,17,831	4,91,86,570
Total		52,70,53,593	5,55,17,48,912



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD
KENDRIYA BHANDAR

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

19	Revenue from operations	31 March 2025	31 March 2024
(a)	Sale of products	80,59,00,13,970	59,30,57,39,818
(b)	Sale of services	97,49,889	-
	Revenue from operations (Gross)	80,59,97,63,859	59,30,57,39,818
	Less: Excise duty	-	-
	Revenue from operations (Net)	80,59,97,63,859	59,30,57,39,818

20	Other income	31 March 2025	31 March 2024
(a)	Recovery of shortages	23,44,298	18,49,610
(b)	Sales of empties & Scraps	70,515	25,034
(c)	bank interest received/Interest income	41,65,37,603	9,16,80,463
(d)	Prior period income	-	1,53,68,066
(e)	Other Miscellaneous Income	3,57,36,240	32,14,40,238
(f)	Rent Receipt	2,88,027	3,24,421
(g)	Capital Gain on Sale of Vehicle	35,975	-
(h)	Window Display Income	4,18,91,257	3,82,21,443
(i)	Provision written back	3,35,932	18,82,809
	Total other income	49,72,39,847	47,07,92,085

21	Cost of goods sold	31 March 2025	31 March 2024
A	Purchases of stock-in-trade		
(i)	Purchase of goods	80,12,99,99,000	58,64,39,43,882
(ii)	Purchase of services	23,63,666	-
(iii)	Job work for Chana Dal and Whole Chana	59,40,32,647	-
(iv)	Direct expense (including packing material)	3,62,75,106	6,05,145
(v)	Freight & Cartage	19,59,455	23,59,184
	Total (A)	80,76,46,29,875	58,64,69,08,211
B	Changes in inventories of finished goods, work in progress and		
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	26,47,51,112	24,59,97,171
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(I)	26,47,51,112	24,59,97,171
	Inventories at the end of the year:		
(i)	Stock-in-trade	2,24,97,37,615	26,47,51,112
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(II)	2,24,97,37,615	26,47,51,112
	(Increase)/decrease in inventories of stock-in-trade (B)	(I-II)	(1,98,49,86,503)
	Total (A+B)	78,77,96,43,372	58,62,81,54,270

22	Employee benefits expense	31 March 2025	31 March 2024
(a)	Salaries, wages, bonus and other allowances	28,34,22,511	27,83,29,180
(b)	Contribution to provident and other funds, Leave salary contribution	2,54,44,915	2,36,10,912
(c)	Gratuity expenses	2,95,91,428	1,89,13,039
(d)	Staff welfare expenses	53,83,469	61,90,294
(e)	Manpower Expenses Outsourcing	7,21,87,371	6,76,98,688
(f)	Leave encashment	1,11,25,237	1,24,18,618
(g)	Wage Revision 2022	3,50,00,000	4,00,00,000
	Total Employee benefits expense	46,21,54,931	44,71,60,731



KENDRIYA BHANDAR**Notes forming part of the Financial Statements for the year ended 31st March, 2025**

23	Finance cost	31 March 2025	31 March 2024
		10,529	52,27,562
(a)	Interest on bank overdraft	10,89,668	17,24,514
(b)	Service Charges to bank	7,65,01,056	3,61,048
(c)	Other interest charges/ borrowing cost	14,97,220	20,31,963
(d)	Bank charges	7,90,98,474	93,45,087
	Total Finance cost		

24	Depreciation expense	31 March 2025	31 March 2024
		46,33,161	40,91,031
	Depreciation on tangible assets	46,33,161	40,91,031
	Total Depreciation		

25	Other Expenses	31 March 2025	31 March 2024
		5,59,531	4,91,110
(a)	Quality Control Expenses	80,57,053	87,43,070
(b)	Power and fuel	18,11,425	8,27,568
(c)	Loading and Unloading Expenses	41,75,082	32,55,399
(d)	Repairs and maintenance - Buildings, office equipment	17,11,606	32,000
(e)	Repairs and maintenance - Computers	1,18,508	-
(f)	Repairs and maintenance - Electrical fittings	1,25,833	4,19,128
(g)	Repairs & Maintenance of scale and weights (Machinery)	22,45,399	16,94,825
(h)	Repairs & Maintenance of Vehicles	2,63,98,741	2,42,98,721
(i)	Rent, Rates, Taxes and License Fees including professional tax	13,31,458	13,46,564
(j)	Insurance charges	51,72,430	36,09,337
(k)	Travelling expenses	14,29,208	9,98,247
(l)	Auditor's remuneration	57,33,987	44,40,679
(m)	Printing and stationery	18,68,504	23,28,498
(n)	Communication expenses	98,41,417	60,06,817
(o)	Legal and professional charges	1,34,816	73,72,870
(p)	Tenders & other advertisement expenses	-	1,78,22,341
(q)	Prior Period Adjustments *	-	50
(r)	Penalty Paid	27,485	1,89,753
(s)	Inauguration Expenses	22,67,529	21,20,806
(t)	Hiring Charges of Vehicles	13,92,222	31,41,549
(u)	Store Running & Maint. Expenses	26,38,172	22,01,921
(v)	Sales promotion	-	2,00,00,000
(w)	Bad Debts	3,25,55,648	87,36,902
(x)	Miscellaneous expenses	-	8,17,579
(y)	installation charges	13,62,47,325	-
(z)	Service Charges for Chana Dal and Chana	23,36,600	31,57,044
(aa)	Accounting Charges	-	9,214
(ab)	loss on sale of vehicle	16,22,264	11,46,319
(ac)	Board/AGM Expenses	-	24,74,259
(ad)	Other Expenses	24,98,02,242	12,76,82,569
	Total		

