

CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.


KENDRIYA BHANDAR

BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	SCHL	AS AT	AS AT
		31.03.2021	31.03.2020
		Rs.	Rs.
SOURCES OF FUNDS			
SHARE CAPITAL	A	10134300	10149950
RESERVE AND SURPLUS	B	800202778	769413744
SHARE APPLICATION MONEY		52300	41900
LOAN FUNDS			
SECURED LOAN FROM BANK	C	61528029	74825097
HEAD OFFICE		0	0
NON CURRENT LIABILITIES			
PROVISION FOR GRATUITY		140124356	132715557
PROVISION FOR LEAVE ENCASHMENT		66057317	62904108
TOTAL FUNDS EMPLOYED		1078099080	1050050356
APPLICATION OF FUNDS			
FIXED ASSETS (Net Block)	D	29504219	31893308
DEFERRED TAX ASSETS		79584990	73361208
INVESTMENTS(Non Current)	E	601697881	683220215
CURRENT ASSETS, LOAN AND ADVANCES	F	8500358417	5189817744
LESS : CURRENT LIABILITIES AND PROVISIONS	G	8133046426	4928242120
NET CURRENT ASSETS (F-G)		367311990	261575624
TOTAL ASSETS EMPLOYED		1078099080	1050050356


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


(Bharat Kumar)
Accounts Officer


(Sushma Sati)
Chief Accounts officer


(Mukesh Kumar)
Managing Director

In terms of our report of even date annexed herewith
For **SASTRY K ANANDAM & CO. LLP**
CHARTERED ACCOUNTANTS
FRN: 000179N/N500051)


(CA Arvind Kumar Raj)
Partner
M.No. 535260
UDIN:21535260AAAACZ6707
PLACE: NEW DELHI
DATE: 25th AUGUST , 2021




CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	SCHL	FOR THE YEAR	FOR THE YEAR
		ENDED 31.03.2021	ENDED 31.03.2020
		Rs.	Rs.
INCOME			
SALES (Net)		29114120809	17171085826
Other Income	H	97700185	88511956
TOTAL		29211820994	17259597782
EXPENDITURE			
Cost of goods sold	I	28720591509	16737728771
Personnel Expenses	J	362358082	367027409
Administrative Expenses	K	41824489	49724446
Selling and Distribution Charges	L	14075119	30332765
Interest and Financial Charges	M	14287214	16364484
Other Expenses	N	6562398	6752552
Prior Period Adjustments		0	0
Depreciation		4823151	5392328
TOTAL		29164521962	17213322754
PROFIT FOR THE YEAR		47299032	46275027
Add:- Balance Brought forward		521433155	499261612
Amount available for appropriation		568732186	545536639
Less :- Current Tax		21667832	25311388
Deferred Tax		(6223782)	(9404410)
Provision for Dividend		1013430	1014995
Statutory Reserve fund		6154442	4987161
Contingency Reserve Fund		2461777	1994864
Education Fund		246178	199486
		543412309	521433155

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)
Accounts Officer


(Sushma Sati)
Chief Accounts officer


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Managing Director

In terms of our report of even date annexed herewith

For **SASTRY K ANANDAM & CO. LLP**
CHARTERED ACCOUNTANTS
FRN: 000179N/N500051)


(CA Arvind Kumar Raj)
Partner
M.No. 535260
UDIN:21535260AAAACZ6707
PLACE: NEW DELHI
DATE: 25th AUGUST , 2021



PARTICULARS	AS AT	AS AT
	31.03.2021	31.03.2020
	Rs.	Rs.
<u>SCHEDULE : 'A'</u>		
<u>SHARE CAPITAL</u>		
<u>AUTHORISED</u>		
15000000 Shares of `10/-each	150000000	150000000
<u>PAID UP SHARE CAPITAL</u>		
A) GOVERNMENT		
681764 Shares of Rs.10 each (Previous Year 681764 Shares of Rs.10/- each)	6817640	6817640
B) OTHERS		
331666 Shares of Rs.10/- each (Previous Year 333231 Shares of Rs.10/- each)	3316660	3332310
TOTAL	10134300	10149950
SHARE APPLICATION MONEY	52300	41900
<u>SCHEDULE : 'B'</u>		
<u>RESERVES AND SURPLUS</u>		
Contingency Reserve Fund	54582850	52121073
<u>Statutory Reserve Fund</u>		
Opening Balance	195859516	190757082
Additions during the year	6154442	4987161
Unpaid Dividend	193661	115273
	202207619	195859516
Profit and Loss Account	543412309	521433155
TOTAL	800202778	769413744
<u>SCHEDULE : 'C'</u>		
<u>SECURED LOANS</u>		
Overdraft Account against Fixed Deposits (Fixed deposit receipts for Rs 22.41 Cr. (P.Y. Rs. 21.70Cr.) are pledged with the Bank as Security)	61528029	74825097
TOTAL	61528029	74825097



SCHEDULE ANNEXED TO BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	RATE OF DEPRECIATION	W.D.V AS ON 01.04.2020	ADDITIONAL MORE THAN 6 MONTHS	ADDITIONAL LESS THAN 6 MONTHS	SALE/ TRANSFER	TOTAL AS ON 31.03.2021	DEPRECIATION			TOTAL DEPRECIATION	W.D. AS ON 31.03.2021
							ON OPENING BALANCE	ON MORE THAN 6 MONTHS	ON LESS THAN 6 MONTHS	Rs	Rs
VEHICLES	15%	2156165	0	0	0	2156165	323424	0	0	323424	1832740
FURNITURE & FIXTURES	10%	10810238	48700	173473	131211	10901199	1067904	4870	8674	1081448	9819751
OFFICE EQUIPMENTS	15%	8078179	555667	757470	10358	9380959	1210174	83350	56810	1350334	8030625
SCALES & WEIGHTS	15%	287386	0	36600	0	323986	43108	0	2745	45853	278133
COMPUTER & SOFTWARE	40%	4020060	226910	777260	450	5023780	1607844	90764	155453	1854061	3169719
BULIDING LAND	10% 0%	1680323 4860955	0 0	0 0	0 0	1680323 4860955	168032 0	0 0	0 0	168032 0	1512291 4860955
TOTAL		31893305	831277	1744804	142019	34327367	4420486	178984	223682	4823152	29504215



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS

	AS AT 31.03.2021 Rs.	AS AT 31.03.2020 Rs.
SCHEDULE : 'E'		
INVESTMENTS(Non Current)		
Fixed deposits with schedule banks	572402276	648619300
Interest Accrued and Due	29195605	34500916
In Shares of N C C F	100000	100000
TOTAL	601697881	683220215
SCHEDULE : 'F'		
1) CURRENT ASSETS		
a) (i) Stock in Trade	257783825	198543287
(ii) Office Stationery & Other Stock	318971	433328
b) Sundry debtors	6835698646	3852463677
Less Provisions for Bad & Doubtful Debts	5777500	5777500
Less:- Ecs & Ch.Debtors Receipt	213693949	157305857
SUNDRY DEBTORS (NET)	6616227197	3689380320
c) Cash and Scheduled Bank Balances		
Cash in hand	2089537	8071792
In current A/c with Banks	294533319	221350612
d) Investment(current)		
In Fixed deposits with scheduled banks	631039402	473828433
Interest Accrued and Due on Fixed Deposits	32932683	20676491
Sub Total (A)	7834924933	4612284264
2. LOAN & ADVANCES		
a) Other recoverable	58461450	121256724
b) Imprest with Branches	0	0
c) Advances to Employees	16854	16854
d) Security Deposits/EMD	448575703	335007032
e) Income Tax and TDS	158379478	121252870
Sub Total (B)	665433484	577533480
TOTAL (A+B)	8500358417	5189817744



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS

AS AT	AS AT
31.03.2021	31.03.2020
Rs.	Rs.

SCHEDULE : 'G'

CURRENT LIABILITIES AND PROVISIONS

A) CURRENT LIABILITIES

a) Sundry Creditors (Net of Debit balance)	7140555391	4076347040
b) Security deposits Suppliers	488336679	355285107
c) Security Deposits Employees	600742	609904
d) Unpaid Dividend	1178312	2502954
e) Book Overdraft with Scheduled bank	0	0
e) Other Liabilities	120200521	97924440
f) Provision for Bonus & Expenses	116310678	145585322
g) Advance from customers	132971043	137624775
Sub Total 'A'	8000153367	4815879542

B) Tax

a) Current Tax	121590742	99922910
b) Deferred tax	0	0

PROVISIONS

a) For Dividend	1013430	1011665
b) Other Provisions	10288888	11428003

Sub Total 'B'

TOTAL (A+B)

132893060	112362578
8133046426	4928242120



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
SCHEDULE ANNEXED TO STATEMENT OF PROFIT and LOSS FOR THE YEAR ENDED
31ST MARCH 2021

PARTICULARS

	FOR THE YEAR ENDED 31.03.2021 Rs.	FOR THE YEAR ENDED 31.03.2020 Rs.
SCHEDULE : 'H'		
OTHER INCOME		
Bank Interest Recd.	69893888	70373532
Other Miscellaneous Income	12392799	8645499
Recovery of shortages	5471886	2770364
Provision written back	3763048	1742178
Sales of empties	97180	88543
Rent Receipt	380275	275216
Profit on Sale of Vehicle	2044	3497
Recovery of Labour Charges	0	412000
Window Display Income	5699065	4201128
TOTAL	97700185	88511956
SCHEDULE : 'I'		
COST OF GOODS SOLD		
Opening stock	198543287	210306498
Add: Purchases	28777937978	16722684964
Packing & Grinding Expenses	455118	677833
Freight & Cartage	1438951	2602763
Less: Closing Stock	257783825	198543287
Cost of Goods Sold	28720591509	16737728771
SCHEDULE : 'J'		
PERSONNEL EXPENSES		
Salaries, Wages Bonus and Incentives	245421669	246695271
Provident Fund Contribution and Gratuity	54476239	61362468
Staff welfare	3807635	3573766
Manpower Expenses Outsourcing	58652539	55395905
TOTAL	362358082	367027409
SCHEDULE : 'K'		
ADMINISTRATIVE EXPENSES		
Travelling & Conveyance	1644971	2008371
Equipments & Computers	4773609	4626401
Printing and Stationery	3431925	2980269
Telephones & Postage	2504805	2351767
Legal and Professional Charges	2423562	3318739
Rent Rates Taxes	21252862	28264976
Electricity Expenses	5725148	6058912
Inauguration Expenses	67607	115010
TOTAL	41824489	49724446



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
SCHEDULE ANNEXED TO STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED
31ST MARCH 2021

PARTICULARS

	FOR THE YEAR ENDED 31.03.2021 Rs.	FOR THE YEAR ENDED 31.03.2020 Rs.
SCHEDULE : 'L'		
SELLING AND DISTRIBUTION EXPENSES		
Tenders & other advertisement expenses	1342802	795630
Repairs & Maintenance of scale and weights	323845	329435
Repairs & Maintenance of Vehicles	476094	1178804
Loading and Unloading Expenses	259746	327561
Insurance charges	485476	695201
Quality Control Expenses	384570	555225
Hiring Charges of Vehicles	2460033	2391892
Store Running & Maint. Expenses	4928275	5286981
Turnover/ Trade /Sales Tax/Service tax	1112649	15646937
Sales promotion	1515287	3125099
Installation charges	786341	0
TOTAL	14075119	30332765
SCHEDULE : 'M'		
INTEREST AND FINANCIAL CHARGES		
Bank interest on Overdraft	7436037	9201196
Bank Charges	1611135	1692323
Others Interest Charges	846985	606322
Service Charges to bank	4393057	4864643
TOTAL	14287214	16364484
SCHEDULE : 'N'		
OTHER EXPENSES		
Audit Fees	860090	985550
Miscellaneous Expenses	2613714	2694201
Stock verification charges	378720	637575
Accounting Charges	2462953	2038375
Loss on sale of Vehicle	94169	55951
Penalty Paid	8726	195846
Loss by Theft	0	0
ISO Certification charges	40300	36992
AMC Charges	0	75635
Other Expenses	101226	27526
Professional Tax	2500	4900
TOTAL	6562398	6752552

