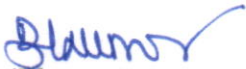



**CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
KENDRIYA BHANDAR**

BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	SCHL	AS AT 31.03.2024 Rs.	AS AT 31.03.2023 Rs.
<u>SOURCES OF FUNDS</u>			
SHARE CAPITAL	A	10081340	10083650
RESERVE AND SURPLUS	B	1258996354	851146051
SHARE APPLICATION MONEY		45300	45300
<u>LOAN FUNDS</u>			
SECURED LOAN FROM BANK	C	(268932916)	70449567
HEAD OFFICE		0	0
<u>NON CURRENT LIABILITIES</u>			
PROVISION FOR GRATUITY		156960712	153849202
PROVISION FOR LEAVE ENCASHMENT		84045907	77960007
TOTAL FUNDS EMPLOYED		1241196697	1163533778
<u>APPLICATION OF FUNDS</u>			
FIXED ASSETS (Net Block)	D	26961522	28357936
DEFERRED TAX ASSETS		74342929	88289018
INVESTMENTS(Non Current)	E	1530954722	1329669096
CURRENT ASSETS, LOAN AND ADVANCES	F	30930270574	18424410829
LESS : CURRENT LIABILITIES AND PROVISIONS	G	31321333049	18707193101
NET CURRENT ASSETS (F-G)		(391062475)	(282782274)
TOTAL ASSETS EMPLOYED		1241196697	1163533778

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)
AGM (F & A)


(Sushma Sati)
DGM (F & A)


(Dr. Mukesh Kumar)
Managing Director

In terms of our report of even date annexed herewith
For BANSAL & CO LLP.

CHARTERED ACCOUNTANTS
N: 001113N/N500079


Amit Kumar Singh
Partner
M.No. 532180

PLACE: NEW DELHI

DATE: AUGUST 28th, 2024


UDIN: 24532180BKCYI99317




CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	SCHL	FOR THE YEAR ENDED 31.03.2024 Rs.	FOR THE YEAR ENDED 31.03.2023 Rs.
<u>INCOME</u>			
SALES (Net)		59305739818	31229298697
Prior Period Income		15368066	0
Other Income	H	455424019	96062684
TOTAL		59776531903	31325361381
<u>EXPENDITURE</u>			
Cost of goods sold	I	58628154270	30782152834
Personnel Expenses	J	447160731	404535839
Administrative Expenses	K	52864873	46207544
Selling and Distribution Charges	L	40433920	14011821
Interest and Financial Charges	M	9345087	12121532
Other Expenses	N	16561435	11561179
Prior Period Expenses		17822341	0
Depreciation		4091031	4190257
TOTAL		59216433689	31274781006
PROFIT FOR THE YEAR		560098214	50580374
Add:- Balance Brought forward		579290255	565087619
Amount available for appropriation		1139388469	615667993
Less :- Current Tax		137426234	23183143
Less: Earliear Year Tax		0	10460615
Deferred Tax		13946089	(4008556)
Provision for Dividend		1008134	1008365
Statutory Reserve fund		7315687	3982063
Contingency Reserve Fund		2926275	1592825
Education Fund		292627	159283
		976473422	579290255

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)


(Dr. Mukesh Kumar)
Managing Director

terms of our report of even date annexed herewith

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


Amit Kumar Singh
Partner
M.No. 532180

PLACE: NEW DELHI

DATE: AUGUST 28th, 2024

UDIN: 24532180BKCY I99317



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	AS AT 31.03.2024 Rs.	AS AT 31.03.2023 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		
326370 Shares of Rs.10/- each)	3263700	3266010
(Previous Year 326601 Shares of Rs.10/- each)		
TOTAL	10081340	10083650
SHARE APPLICATION MONEY	45300	45300
<u>SCHEDULE : 'B'</u>		
<u>RESERVES AND SURPLUS</u>		
Contingency Reserve Fund	61755050	58828775
Statutory Reserve Fund		
Opening Balance	213027021	209044958
Additions during the year	7740861	3982063
Unpaid Dividend	0	0
	220767882	213027021
Profit and Loss Account	976473422	579290255
TOTAL	1258996354	851146051
<u>SCHEDULE : 'C'</u>		
<u>SECURED LOANS</u>		
Overdraft Account against Fixed Deposits		
Fixed deposit receipts for Rs 15.55 Cr. (P.Y. Rs. 12.72 Cr.)	(268932916)	70449567
are pledged with the Bank as Security)		
TOTAL	(268932916)	70449567



SCHEDULE : 'D'

CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.

SCHEDULE ANNEXED TO BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	RATE OF	W.D.V	ADDITIONAL	ADDITIONAL	SALE/	TOTAL	DEPRECIATION			TOTAL	W.D.V
	DEPRECIATION	AS ON	MORE THAN	LESS THAN	TRANSFER	AS ON	ON OPENING	ON MORE	ON LESS	DEPRECIATION	AS ON
		01.04.2023	6 MONTHS	6 MONTHS		31.03.2024	BALANCE	THAN 6	THAN 6		31.03.2024
								MONTHS	MONTHS		
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
VEHICLES	15%	4,157,788.00	390,038.00	91,969.00	-	4,639,795.00	623,667.97	58,506.00	6,898.00	689,071.97	3,950,723.04
		-									
FURNITURE & FIXTURES	10%	8,677,972.00	442,895.00	64,880.00	127,756.71	9,057,990.29	855,021.91	44,290.00	3,245.00	902,556.91	8,155,433.38
		-									
OFFICE EQUIPMENTS	15%	7,242,977.00	321,328.52	275,085.70	1,582.13	7,837,809.09	1,086,208.36	48,199.01	20,631.15	1,155,038.53	6,682,770.56
		-									
SCALES & WEIGHTS	15%	207,699.00	-	-	52.32	207,646.68	31,146.00	-	-	31,146.00	176,500.68
		-									
COMPUTER & SOFTWARE	40%	1,985,586.00	745,439.61	493,189.44	817.40	3,223,397.65	793,908.31	298,176.14	98,637.82	1,190,722.27	2,032,675.39
BULIDING	10%	1,224,956.00	-	-	-	1,224,956.00	122,496.00	-	-	122,496.00	1,102,460.00
LAND	0%	4,860,955.00	-	-	-	4,860,955.00	-	-	-	-	4,860,955.00
TOTAL		28,357,936.00	1,899,701.13	925,124.14	130,208.56	31,052,549.71	3,512,448.55	449,171.15	129,411.97	4,091,030.67	26,961,522.05
Previous Year Figure		28,537,550.00	1,932,211.20	2,081,553.23	3,125.00	32,548,189.62	3,660,070.91	324,339.72	205,847.08	4,190,256.72	28,537,555.00



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	AS AT 31.03.2024 Rs.	AS AT 31.03.2023 Rs.
<u>SCHEDULE : 'E'</u>		
<u>INVESTMENTS(Non Current)</u>		
Fixed deposits with schedule banks	1460539013	1282931494
Interest Accrued and Due	70315709	46637603
In Shares of N C C F	100000	100000
TOTAL	1530954722	1329669096
<u>SCHEDULE : 'F'</u>		
<u>1) CURRENT ASSETS</u>		
a) (i) Stock in Trade	264751112	245997171
(ii) Office Stationery & Other Stock	258495	396347
b) Sundry debtors	14839618391	16997632788
Less Provisions for Bad & Doubtful Debts	30512500	10777500
Less:- Ecs & Ch.Debtors Receipt	201794919	212809274
SUNDRY DEBTORS (NET)	14607310971	16774046014
c) Cash and Scheduled Bank Balances		
Cash in hand	1445799495	2062376
In current A/c with Banks	983159438	231103352
d) Investment(current)		
In Fixed deposits with scheduled banks	2282308679	229188658
Interest Accrued and Due on Fixed Deposits	49186570	24955121
Sub Total (A)	19632774762	17507749039
<u>2. LOAN & ADVANCES</u>		
a) Other recoverable	9849060765	42746454
b) Imprest with Branches	0	0
c) Advances to Employees	42196	11854
d) Security Deposits/EMD	903211818	586117350
e) Income Tax and TDS	545181033	287786133
Sub Total (B)	11297495812	916661791
TOTAL (A+B)	30930270574	18424410829



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	AS AT 31.03.2024 Rs.	AS AT 31.03.2023 Rs.
SCHEDULE : 'G'		
CURRENT LIABILITIES AND PROVISIONS		
A) CURRENT LIABILITIES		
a) Sundry Creditors (Net of Debit balance)	23889491698	17616501321
b) Security deposits Suppliers	2345219060	747429708
c) Security Deposits Employees	850852	737887
d) Unpaid Dividend	1943415	1430990
e) Book Overdraft with Scheduled bank	0	0
e) Other Liabilities	(4772896138)	101695513
f) Provision for Bonus & Expenses	131309045	118898258
g) Advance from customers	9505278833	9953027
Sub Total 'A'	31101196766	18596646704
B) Tax		
a) Current Tax	215130378	106328313
b) Deferred tax	0	0
PROVISIONS		
a) For Dividend	1008134	1008365
b) Other Provisions	3997771	3209720
Sub Total 'B'	220136283	110546397
TOTAL (A+B)	31321333049	18707193101



CENTRAL GOVERNMENT EMPLOYEES CONSUMER CO-OP SOCIETY LTD.
SCHEDULE ANNEXED TO STATEMENT OF PROFIT and LOSS FOR THE YEAR ENDED
31ST MARCH 2024

PARTICULARS	FOR THE YEAR	FOR THE YEAR
	ENDED 31.03.2024	ENDED 31.03.2023
	Rs.	Rs.
SCHEDULE : 'H'		
OTHER INCOME		
Bank Interest Recd.	91680463	74330182
Other Miscellaneous Income	321440238	10742493
Recovery of shortages	1849610	4376740
Provision written back	1882809	1040326
Sales of empties	25034	14279
Rent Receipt	324421	343137
Profit on Sale of Vehicle	0	0
Recovery of Labour Charges	0	0
Window Display Income	38221443	5215527
TOTAL	455424019	96062684
SCHEDULE : 'I'		
COST OF GOODS SOLD		
Opening stock	245997171	226133894
Add: Purchases	58643943882	30799810908
Packing & Grinding Expenses	605145	488498
Freight & Cartage	2359184	1716704
Less: Closing Stock	264751112	245997171
Cost of Goods Sold	58628154270	30782152834
SCHEDULE : 'J'		
PERSONNEL EXPENSES		
Salaries, Wages Bonus and Incentives	318329180	287356751
Provident Fund Contribution and Gratuity	54942569	50820658
Staff welfare	6190294	4724849
Manpower Expenses Outsourcing	67698688	61633582
TOTAL	447160731	404535839
SCHEDULE : 'K'		
ADMINISTRATIVE EXPENSES		
Travelling & Conveyance	3609337	2525108
Equipments & Computers	3255399	2844754
Printing and Stationery	4440679	3839144
Telephones & Postage	2328498	2188105
Legal and Professional Charges	6006817	4698111
Rent Rates Taxes	24291321	23299613
Electricity Expenses	8743070	6708102
Inauguration Expenses	189753	104607
TOTAL	52864873	46207544



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

PARTICULARS	FOR THE YEAR ENDED 31.03.2024 Rs.	FOR THE YEAR ENDED 31.03.2023 Rs.
<u>SCHEDULE : 'L'</u>		
<u>SELLING AND DISTRIBUTION EXPENSES</u>		
Tenders & other advertisement expenses	7372870	1456823
Repairs & Maintenance of scale and weights	419128	361473
Repairs & Maintenance of Vehicles	1694825	2002435
Loading and Unloading Expenses	827568	524349
Insurance charges	1346564	1101131
Quality Control Expenses	491110	752508
Hiring Charges of Vehicles	2120806	2013886
Store Running & Maint. Expenses	3141549	3048946
Turnover/ Trade /Sales Tax/Service tax	0	768252
Sales promotion	2201921	1176646
Installation charges	817579	805373
Bad Debts	20000000	0
TOTAL	40433920	14011821
<u>SCHEDULE : 'M'</u>		
<u>INTEREST AND FINANCIAL CHARGES</u>		
Bank interest on Overdraft		
Bank Charges	5227562	6899809
Others Interest Charges	2031963	2035558
Service Charges to bank	361048	597595
TOTAL	1724514	2588570
	9345087	12121532
<u>SCHEDULE : 'N'</u>		
<u>OTHER EXPENSES</u>		
Audit Fees		
Miscellaneous Expenses	998247	817090
Stock verification charges	9789821	7279252
Accounting Charges	63200	575600
Loss on sale of Vehicle	3157044	2672977
Penalty Paid	9214	0
Loss by Theft	50	1574
ISO Certification charges	0	0
AMC Charges	30200	45500
Other Expenses	32000	42800
Professional Tax	2474259	116373
	7400	10013
TOTAL	16561435	11561179

