

53rd

ANNUAL REPORT

वार्षिक प्रतिवेदन

2022-2023



NCCF

National Co-operative Consumers' Federation of India Limited

(Under Ministry of Consumer Affairs, Govt. of India)

भारतीय राष्ट्रीय उपभोक्ता सहकारी संघ मर्यादित

(उपभोक्ता मामले मंत्रालय, भारत सरकार के अधीन)

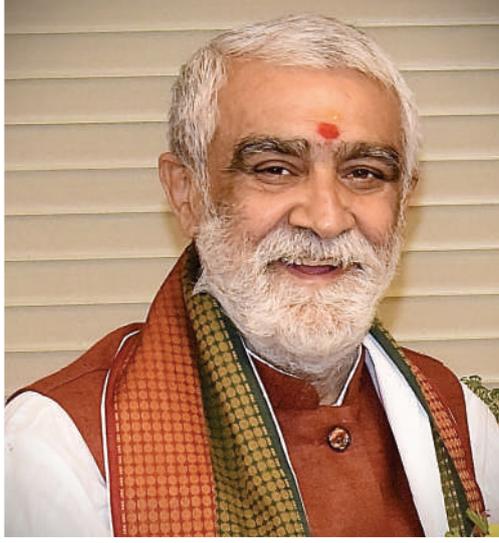


श्री पीयूष गोयल जी

माननीय केन्द्रीय वाणिज्य और उद्योग, उपभोक्ता मामले,
खाद्य और सार्वजनिक वितरण और वस्त्र मंत्री

Shri Piyush Goyal Ji

(Hon'ble Minister of Commerce and Industry, Consumer Affairs,
Food and Public Distribution, Textiles, and Leader of the House, Rajya Sabha)



श्री अश्विनी कुमार चौबे जी

माननीय राज्य मंत्री पर्यावरण, वन और जल वायु परिवर्तन,
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण भारत सरकार

Shri Ashwini Kumar Choubey Ji

Hon'ble Minister of State For Environment, Forest & Climate
Change and Consumer Affairs, Food & Public Distribution, Govt. of India



साध्वी निरंजन ज्योति जी

उपभोक्ता मामलों के खाद्य और सार्वजनिक
वितरण और ग्रामीण विकास राज्य मंत्री, भारत सरकार

Sadhvi Niranjana Jyoti Ji

Minister of State for Consumer Affairs, Food and Public
Distribution and Rural Development Government of India

Contents

Vision	03
Board of Directors	05
NCCF over a decade	08
Highlights for the Years 2022-23	10
Director's Report	11
Auditors Report	27
Comments on the Audit Report	35
Balance Sheet	37
Statement of Profit and Loss	38
Cash-Flow Statement	39
Schedules (1 to 18)	40
Information about Business Segments	65
Commodity-Wise Accounts	66
NCCF Members	67
NCCF Branch Offices	76

विषय सूची

उद्देश्य	04
निदेशक मंडल	06
एनसीसीएफ एक दशक में	09
वर्ष 2022-2023 के लिए मुख्य आकर्षण	10
निदेशक की रिपोर्ट	12
लेखा परीक्षकों की रिपोर्ट	28
ऑडिट रिपोर्ट पर टिप्पणियाँ	36
तुलन पत्र	37
लाभ - हानि विवरण	38
नकदी प्रवाह विवरण	39
अनुसूचियाँ (1 से 18)	40
बिजनेस सेगमेंट के बारे में जानकारी	65
वस्तुवार विवरण	66
एनसीसीएफ के सदस्य	67
एनसीसीएफ के शाखा कार्यालय	76

VISION

- ✓ Make available essential consumer goods at reasonable prices.
- ✓ Develop and strengthen consumer co-operative movement

PAN INDIA PRESENCE

NCCF operates through a network of 28 Branch Office located in different parts of the country and Head Office at New Delhi.

ENGAGED

- ✓ In trade & commerce like Agri-business, Import and Export, Trading of non-agro Products like Fertilizers, and Pesticides etc.
- ✓ As a nodal agency for distribution of Atta. Wheat, Rice, Pulses etc and supply of Stationery and other office use articles to Govt. departments,
- ✓ In development of infra-structure and other construction like Housing projects, agri-related warehouses and godowns etc.
- ✓ In setting up of cattle sheds etc.
- ✓ In procurement of agricultural commodities Pulses, Oilseeds, Paddy etc.
- ✓ Designated as Canalizing Agency of Govt. of India for procurement of Pulses & Oil-seeds under PSS, supply of Stationery & Office use articles.
- ✓ PSF-Being a central nodal agency of Govt. Of India, NCCF is doing the procurement of Onion, Pulses etc. under Price Stabilizing Fund.

ADVISORY BODY

- ✓ Facilitation & Support to consumer Co-operatives.
- ✓ Render Technical guidance to member institution.

FUTURE PLAN

Expansion in the field of retail business, specialized construction work, procurement of essential items and import and export business.

उद्देश्य

- ✓ आवश्यक उपभोक्ता वस्तुएं उचित मूल्य पर उपलब्ध कराना।
- ✓ उपभोक्ता सहकारी आंदोलन को विकसित और मजबूत करना।

अखिल भारतीय उपस्थिति

एनसीसीएफ देश के विभिन्न हिस्सों में स्थित 28 शाखा कार्यालयों और नई दिल्ली स्थित प्रधान कार्यालय के नेटवर्क के माध्यम से अपना कार्य संचालित करता है।

कार्यरत

- ✓ व्यापार और वाणिज्य जैसे कृषि-व्यवसाय, आयात और निर्यात, गैर-कृषि उत्पादों जैसे उर्वरक और कीटनाशकों आदि के व्यापार में।
- ✓ एक नोडल एजेंसी के रूप में आटे के वितरण, गेहूं, चावल, दालें आदि और सरकारी विभागों को स्टेशनरी और अन्य कार्यालय उपयोग की वस्तुओं की आपूर्ति में।
- ✓ बुनियादी ढांचे और अन्य निर्माण जैसे आवास परियोजनाओं, कृषि से संबंधित भण्डारो और गोदामों आदि के विकास में।
- ✓ पशुशाला आदि की स्थापना में।
- ✓ कृषि वस्तुएँ जैसे दलहन, तिलहन, धान आदि की खरीद में।
- ✓ सरकार की नामित एजेंसी के रूप में मूल्य समर्थन योजना के तहत दलहन और तिलहन की खरीद, सरकारी विभागों को स्टेशनरी और कार्यालय उपयोग की वस्तुओं की आपूर्ति के लिए भारत सरकार की एक एजेंसी के रूप में कार्यरत।
- ✓ मूल्य स्थिरीकरण योजना के तहत -सरकार की एक केंद्रीय नोडल एजेंसी होने के नाते भारत में एनसीसीएफ प्याज, दालों आदि की खरीद और आपूर्ति कर रहा है।

सलाहकार निकाय

- ✓ उपभोक्ता सहकारिता के लिए कार्य करना एवं सहायता करना।
- ✓ सदस्य संस्थाओं को तकनीकी मार्गदर्शन प्रदान करना।

भावी योजना

खुदरा व्यापार, विशिष्ट निर्माण कार्य, आवश्यक वस्तुओं की खरीद और आयात-निर्यात व्यवसाय के क्षेत्र में विस्तार।

Board of Directors

CHAIRMAN

1. Shri Vishal Singh

Chairman, NCCF
Udwantnagar Vyapoare Mandal
Sahyog Samiti Ltd.,
Bihari Mill, Arrah, Bhojpur-802301
Patna (Bihar)

VICE CHAIRMAN

2. Shri Yashpal Singh Yadav

Vice Chairman
Bundelkhand Krishi Utpadan Vipanar
Sahakari Samiti Ltd., 466, Masihaganj, Sipri
Bazar, Jhansi (U.P.) - 284003

DIRECTORS

3. Dr. Bijender Singh

The Sudhar Sabha Consumer Coop.
Stores Ltgd., DDA Shop No. A/1 Market, B-4,
Lawrence Road, Delhi-110035

4. Shri Dileep Sanghani

Chairman
National Cooperative Union of India, 3,
Siri Institutional Area, August Kranti Marg,
New Delhi - 110016

5. Dr. Chander Pal Singh Yada

National Agri. Coop. Marketing
Federation of India Ltd. (NAFED), Sidharth Enclave,
Ashram Chowk, New Delhi - 1110014

6. Shri Ashok B. Pillai

National Coop. Development Corporation, 4,
Siri Institutional Area, August Kranti Marg,
New Delhi - 110016

7. Shri Paresh Patel

Ahmedabad Jilla Coop. Purchase & Sale Union Ltd.,
Plot No.203, T-1, Kunj Vihar, Anand Vatika Society, Opp.
Jain Derasar, Sector-22, Gandhinagar (Gujarat)-382021

8. Shri Vineet Mathur, Govt. Nominee

Deptt. Of Consumer Affairs
Room No.456-C, Krishi Bhawan, New Delhi- 110001

9. Shri Shashi Bhushan, Govt. Nominee,

Room No.468, H Wing, Deptt. Of Consumer Affairs,
Krishi Bhawan, New Delhi-110001

10. Shri Kamkenthang Guite, Govt. Nominee

Room No. 485-A, Deptt. Of Consumer Affairs, Krishi Bhawan,
New Delhi-110001

11. Shri Shivlingappa K.G.

Basavanagudi Cooperative Society Ltd.,
No.26, 2nd Cross, 9th Main, Srinidhi Layout, Konanakunte,
Bangalore - 560062

12. Dr. Sunil Kumar Singh (MLC)

Chairman, Bihar State Cooperative Marketing Union Ltd.,
(BISCOMAUN), Chairman Cell, 3rd Floor, Biscomaun Tower,
West Gandhi Maidan, Patna - 800001

13. Shri Surender Kumar Garg, Co-opted

Delhi State Coop. Consumer Federation Ltd., E-579, Palam
Extension, Sector-7, Dwarka, New Delhi-110077

14. Shri Virendra Singh, Special Invitee

Anand Mangal Central Coop., W/s. & Retail Stores Ltd.,
B-305, Laram Shopping Centre, M.A. Road, Andheri(West),
Mumbai -400 058

15. Shri Ajay Rai, Special Invitee

Shri Ajay Rai, Special Invitee, Varanasi W/s Central Cons. Coop
Stores Ltd., V-52/82, Sahkari Bazar, Nadesar, Varanasi (U.P.)

16. Ms. Anice Joseph Chandra

Managing Director, National Cooperative Consumers'
Federation of India Ltd., 5th Floor, NCUI Building, 3,
Siri Institutional Area, August Kranti Marg, New Delhi-110016.

निदेशक मंडल

अध्यक्ष

- श्री विशाल सिंह**
अध्यक्ष, एनसीसीएफ
उदवंतनगर व्यापार मंडल सहयोग समिति लिमिटेड, बिहारी मिल,
आरा, भोजपुर-802301 पटना (बिहार)

उपाध्यक्ष

- श्री यशपाल सिंह यादव**
उपाध्यक्ष, बुन्देलखण्ड कृषि उत्पादन विपणन सहकारी समिति
लिमिटेड,
466, मसीहागंज, सीपरी बाजार, झाँसी (उ.प्र.)-284003

निदेशक

- डॉ बिजेंद्र सिंह**
सुधार सभा उपभोक्ता सहकारी भंडार लिमिटेड,
डीडीए शॉप नंबर ए/1 मार्केट बी-4, लॉरेंस रोड,
दिल्ली-110035
- श्री दिलीप संधानी**
अध्यक्ष, भारतीय राष्ट्रीय सहकारी संघ,
3, सिरी इंस्टीट्यूशनल एरिया, अगस्त क्रांति मार्ग,
नई दिल्ली-110016
- डॉ. चन्द्रपाल सिंह यादव,**
भारतीय राष्ट्रीय कृषि सहकारी. विपणन संघ लिमिटेड
(NAFED), सिद्धार्थ एन्क्लेव, आश्रम चौक,
नई दिल्ली - 110014
- श्री अशोक बी पिल्लई**
राष्ट्रीय सहकारी विकास निगम, 4, सिरी इंस्टीट्यूशनल एरिया,
अगस्त क्रांति मार्ग। नई दिल्ली-110016
- श्री परेश पटेल**
अहमदाबाद जिला सहकारी. परचेज एंड सेल यूनियन लिमिटेड,
प्लॉट नंबर 203, टी-1, कुंज विहार, आनंद वाटिका सोसायटी,
सामने जैन देरासर, सेक्टर-22, गांधीनगर (गुजरात)-382021
- श्री विनीत माथुर, सरकार द्वारा नामित,**
उपभोक्ता मामले विभाग,
कृषि भवन, नई दिल्ली-110001

- श्री शशि भूषण, सरकार द्वारा नामित,**
उपभोक्ता मामले विभाग,
कृषि भवन, नई दिल्ली-110001
- श्री कामखेनथांग गुइटे, सरकार द्वारा नामित,**
उपभोक्ता मामले विभाग,
कृषि भवन, नई दिल्ली-110001
- श्री शिवलिंगप्पा के.जी.**
बसवनगुड़ी सहकारी समिति लिमिटेड,
नंबर 26, दूसरा क्रॉस, 9वां मुख्य, श्रीनिधि लेआउट, कोनानकुटे,
बेंगलुरु- 560062
- डॉ. सुनील कुमार सिंह, सहयोजित**
अध्यक्ष, बिहार राज्य सहकारी विपणन संघ लिमिटेड,
(बिस्कोमान), तीसरी मंजिल, बिस्कोमान टॉवर,
पश्चिमी गांधी मैदान, पटना - 800001
- श्री सुरेंद्र कुमार गर्ग, सहयोजित,**
दिल्ली राज्य सहकारी. कंज्यूमर फेडरेशन लिमिटेड,
ई-579, पालम एक्सटेंशन, सेक्टर-7, द्वारका, नई दिल्ली-110077
- श्री वीरेंद्र सिंह, विशेष आमंत्रित सदस्य,**
आनंद मंगल केन्द्रीय सहकारी थोक एवं फुटकर भंडार लिमिटेड,
बी-305, लारम शॉपिंग सेंटर, एम.ए. रोड, अंधेरी (पश्चिम),
मुंबई -400058
- श्री अजय राय, विशेष आमंत्रित सदस्य,**
वाराणसी थोक केन्द्रीय उपभोक्ता सहकारी भंडार लिमिटेड,
वी-52/82, सहकारी बाजार, नदेसर, वाराणसी (उ.प्र.)
- सुश्री अनीस जोसेफ चंद्र,**
प्रबंध निदेशक,
भारतीय राष्ट्रीय सहकारी उपभोक्ता संघ लिमिटेड,
5वीं मंजिल, एनसीयूआई बिल्डिंग, 3, सिरी इंस्टीट्यूशनल एरिया,
अगस्त क्रांति मार्ग, नई दिल्ली-110016

Board of Directors / निदेशक मंडल



Shri Vishal Singh
श्री विशाल सिंह



Ms. Anice Joseph Chandra
सुश्री एनीस जोसेफ चंद्रा



Shri Yash Pal Singh Yadav
श्री यशपाल सिंह यादव



Shri Vineet Mathur
श्री विनीत माथुर



Shri Kamkhenthang Guite
श्री कामखेनथांग गुड्ढे



Shri Shashi Bhushan
श्री शशि भूषण



Shri Ashok B. Pillai
श्री अशोक बी. पिल्लई



Shri Dileep Sanghani
श्री दिलीप संघानी



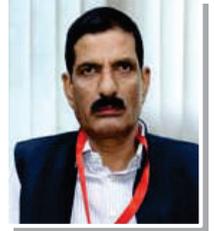
Shri Chander Pal Singh Yadav
डॉ. चन्द्रपाल सिंह यादव



Dr. Bijender Singh
डॉ बिजेंदर सिंह



Shri Shivlingappa K.G.
श्री शिवलिंगप्पा के.जी.



Shri Paresh Patel
श्री परेश पटेल



Dr. Sunil Kumar Singh
डॉ. सुनील कुमार सिंह



Shri Surender Kumar Garg
श्री सुरेंद्र कुमार गर्ग



Shri Virender Singh
श्री विरेन्द्र सिंह



Shri Ajay Rai
श्री अजय राय

NCCF OVER A DECADE

(Figures in lakhs of Rs.)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-
Paid up Capital	1263	1263	1449	1449	1556	1552	1552	1552	1502	1502
Reserves	2185	2483	2923	2923	3235	3684	5161	6464	8149	10483
Capital Employed	3448	3746	4372	4372	4791	5236	6713	8016	9651	11985
Fixed Assets(Gross)	860	866	1581	1699	1758	1758	1758	1746	1620	1623
Sales										
A. Domestic	60663	60285	77867	79193	87452	170261	139206	217840	209281	281139
B. (i)Overseas (Direct)	-	-	-	-	-	-	-	-	-	-
(ii)Overseas (Through Associate Shippers)	36838	760	-	-	-	-	-	-	-	-
(iii)Export	-	-	-	-	-	-	-	11752	21682	-
Total Sales	97501	61045	77867	79193	87452	170261	139206	229592	230962	281139
Total Income	3180	3273	2965	2720	2592	3959	3262	4093	4782	6233
Expenditure for the year	2759	2588	3095	1950	1909	1645	1234	1593	1629	2157
Profit/(Loss) before tax	421	685	(130)	770	683	2314	2028	2500	3153	4076
Income-tax	120	240	72	252	230	823	711	799	795	1150
Fringe benefit tax	-	-	-	-	-	-	-	-	-	-
Profit/(Loss) After tax	301	445	(202)	518	453	1491	1317	1701	2358	2925
Number of Employees	310	307	233	197	150	140	142	117	117	121

एन.सी.सी.एफ. एक दशक में

(आंकड़े लाख रुपये में)

विवरण	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
प्रदत्त पूंजी	1263	1263	1449	1449	1556	1552	1552	1552	1502	1502
आरक्षितिया	2185	2483	2923	2923	3235	3684	5161	6464	8149	10483
नियोजित पूंजी	3448	3746	4372	4372	4791	5236	6713	8016	9651	11985
अचल संपत्तिया (सकल)	860	866	1581	1699	1758	1758	1758	1746	1620	1623
विक्री										
अ. घरेलू	60663	60285	77867	79193	87452	170261	139206	217840	209281	281139
ब. (i) निर्यात (प्रत्यक्ष)	-	-	-	-	-	-	-	-	-	-
(ii) निर्यात (एसोसिएट शिपर्स के माध्यम से)	36838	760	-	-	-	-	-	-	-	-
आयात	-	-	-	-	-	-	-	11752	21682	-
कुल विक्री	97501	61045	77867	79193	87452	170261	139206	229592	230962	281139
कुल आय	3180	3273	2965	2720	2592	3959	3262	4093	4782	6233
वर्ष के लिए व्यय	2759	2588	3095	1950	1909	1645	1234	1593	1629	2157
कर से पहले लाभ/(हानि)।	421	685	(130)	770	683	2314	2028	2500	3153	4076
आयकर	120	240	72	252	230	823	711	799	795	1150
अनुबंधी लाभ कर	-	-	-	-	-	-	-	-	-	-
कर के बाद लाभ/(हानि)।	301	445	(202)	518	453	1491	1317	1701	2358	2925
कर्मचारियों की संख्या	310	307	233	197	150	140	142	117	117	121

Highlights of the Year 2022-2023

- ✓ NCCF achieved Sales Turnover of Rs. 2811.38 Crore in Comparison to sales turnover of Rs. 2309.62 Crores during the year 2021-2022.
- ✓ NCCF earned a net Profit of Rs. 40.75 Crore before Tax and Rs.29.25 crore after tax during.
- ✓ NCCF has procured 51375 MT Pulse(imported/domestic) under PSF Scheme worth Rs. 367.52 crore during the year 2022-2023.
- ✓ NCCF achieved Sales Turnover Rs. 2539.54 crore in grocery item. NCCF has supplied 3.50 lakh MT Rice worth Rs. 1224.38 crores to Govt. of Tamil Nadu and Karnataka under Open Market Sales Scheme.
- ✓ NCCF has registered growth in sales of Textile during the year under review which stood at Rs. 79.09 crore as compared to Rs. 51.33 crore during previous year.
- ✓ NCCF has procured and disposed 970.09 MT late kharif onion 2022 under PSF scheme valuing Rs. 9.40 Crores.
- ✓ Under new line of Business NCCF supplied medicine to Govt of Rajasthan to the tune of Rs. 2.39 crore.
- ✓ NCCF has succeeded in procuring order for civil construction from Jamia Millia University New Delhi worth Rs. 423.23 crore and the construction work is under progress.
- ✓ NCCF proposed work programme to achieve turnover for the year 2023-24 and 2024-25 as Rs. 4000 crores and Rs. 5000 crores respectively.

DIRECTORS' REPORT

The Board of Directors have immense pleasure in presenting 53rd Annual Report of the activities of the National Cooperative Consumers' Federation of India Ltd. (NCCF) for the year 2022-23 along with Audited Accounts & Report of the Auditors for the year ending 31.3.2023.

THE YEAR UNDER REVIEW

During the year 2022-23, the overall functioning of the organization remained to be satisfactory in terms of total sales achieved and profit earned. The Federation registered remarkable increase in the sales of Groceries, General merchandise, Textiles and started supplying Onion under Government Scheme. Some decrease in sales of Confiscated goods, civil construction, Agri-inputs and Import & Export has been seen in-spite of best efforts put in and for the reasons beyond its control. The Federation continued to supply stationery and other office use items to the Central Government Departments on tender basis.

The Federation achieved a sales turnover of Rs.2811.38 crores and earned a net profit of Rs.40.75 crores before taxation and Rs. 29.25 crores after taxation during the year. The Consumer Cooperative is facing stiff competition from the organized sector and to compete with them, it has to diversify its business activities by entering into Government Schemes. NCCF has increased its contribution by supplying 3 LMT Rice to Govt. of Tamil Nadu (Tamil Nadu Civil Supply Corporation) and 50000 MT to Govt. of Karnataka worth about Rs.1224.38 crores besides Dal to Govt. of Himachal Pradesh, procurement of Paddy for Govt. of Assam, Tamil Nadu and West Bengal. Items of mid-day-meal were also supplied to the Government of West Bengal and Rajasthan.

During the year, the Federation supplied items of agri.-inputs to Government of Uttar Pradesh, Jharkhand and Rajasthan. Under new line of business, we have also supplied medicine to Govt. of Rajasthan.

निदेशक रिपोर्ट

निदेशक मंडल को वर्ष 2022-23 के लिए भारतीय राष्ट्रीय सहकारी उपभोक्ता संघ मर्यादित (एनसीसीएफ) की गतिविधियों की 53वीं वार्षिक रिपोर्ट लेखापरीक्षित खातों और रिपोर्ट के साथ प्रस्तुत करते हुए बेहद खुशी हो रही है।

समीक्षाधीन वर्ष

वर्ष 2022-23 के दौरान, कुल बिक्री और अर्जित लाभ के मामले में संगठन का समग्र कामकाज संतोषजनक रहा। फेडरेशन ने किराने का सामान, सामान्य माल, कपड़ा की बिक्री में उल्लेखनीय वृद्धि दर्ज की और सरकारी योजना के तहत प्याज की आपूर्ति शुरू कर दी। सर्वोत्तम प्रयासों के बावजूद और इसके नियंत्रणसे परे कारणों से जब्त किए गए सामान, सिविल निर्माण, कृषि-इनपुट और आयात एवं निर्यात की बिक्री में कुछ कमी देखी गई है। फेडरेशन ने निविदा के आधार पर केंद्रीय सरकारी विभागों को स्टेशनरी और अन्य कार्यालय उपयोग की वस्तुओं की आपूर्ति जारी रखी।

फेडरेशन ने वर्ष के दौरान 2811-38 करोड़ रुपये का बिक्री कारोबार हासिल किया और कराधान से पहले 40.75 करोड़ रुपये का शुद्ध लाभ और कराधान के बाद 29-25 करोड़ रु कमाया। उपभोक्ता सहकारी संस्था को संगठित क्षेत्र से कड़ी प्रतिस्पर्धा का सामना करना पड़ रहा है और उनसे प्रतिस्पर्धा करने के लिए उसे सरकारी योजनाओं में प्रवेश करके अपनी व्यावसायिक गतिविधियों में विविधता लानी होगी। हिमाचल प्रदेश सरकार को दाल की आपूर्ति और असम, तमिल नाडु और पश्चिम बंगाल सरकारों के लिए धान की खरीद के अलावा एन.सी.सी.एफ ने तमिलनाडु सरकार (तमिलनाडु नागरिक आपूर्ति निगम) को कुल रु. 1224-38 करोड़ मूल्य की 3 लाख मी.टन चावल तथा कर्नाटक सरकार को 50000 मी.टन चावल की आपूर्ति कर अपना योगदान बढ़ाया। पश्चिम बंगाल और राजस्थान सरकारों को मध्याह्न भोजन की सामग्री की भी आपूर्ति की गई।

वर्ष के दौरान, फेडरेशन ने उत्तर प्रदेश, झारखंड और राजस्थान सरकार को कृषि-इनपुट की वस्तुओं की आपूर्ति की। व्यवसाय की नई श्रंखला के तहत, हमने राजस्थान सरकार को दवा की आपूर्ति भी की है। वर्ष के दौरान पीडीएस/आईसीडीएस/मिड-डे-मील योजनाओं के तहत खाद्यान्न और दालों की आपूर्ति के लिए संघ को केंद्र सरकार और विभिन्न राज्य सरकारों से संरक्षण मिलता रहा।

The Federation continued to get patronage from the Central Government and various State Government for supply of Food grain and pulses under PDS/ICDS/Mid-day- meal schemes during the year.

Buffer stock under Price Stabilization Fund (PSF)

The Deptt. Of Consumers Affairs, Govt. of India has nominated NCCF as Central Nodal Agency for procurement of Pulses under PSF Scheme. NCCF has procured 51375 MT pulses (Imported/domestic) under PSF Scheme during the year as per detail given in Tabulated chart below:-

The buffer stock have been created for Imported Urad and Tur under the Price Stabilization Fund (PSF) during the year. The details of quantity procured and amount involved are as under:-

Particulars	Amount	Quantity (MT)	
		Tur	Urad
Domestic Pulses PSF	22,56,22,373.00	-	3418.47
Imported Pulses PSF	3,44,96,44,121.00	31572	16384.99
Total	3,67,52,66,494.00	31572	19803.46

Commodity-Wise Sales

The Commodity-wise sales performance of the federation during the year 2022-23 along with the corresponding figures for 2021-22 are given as follows:-

(Figures in lakhs of Rs.)

S. No.	Commodity	2022-2023	2021-2022
1	Confiscated goods	135.88	185.95
2	Grocery	253954.33	187004.38
3	General Merchandise	10762.48	8450.33
4	Textiles	7909.15	5133.82
5	Civil Construction	3850.54	3937.50
6	Agri. input	3346.43	4568.57
7	Import & Export	-	21682.40
8	Onion	940.63	-
9	NLB Medicine	239.37	-
	Total	281138.80	230962.95

वर्ष के दौरान पीडीएस/आईसीडीएस/मिड-डे-मील योजनाओं के तहत खाद्यान्न और दालों की आपूर्ति के लिए संघ को केंद्र सरकार और विभिन्न राज्य सरकारों से संरक्षण मिलता रहा।

मूल्य स्थिरीकरण निधि (पीएसएफ) के तहत बफर स्टॉक

उपरोक्त मामले विभाग, भारत सरकार ने मूल्य स्थिरीकरण योजना (पीएसएफ) के तहत दालों की खरीद के लिए एनसीसीएफ को केंद्रीय नोडल एजेंसी के रूप में नामित किया है। एनसीसीएफ ने नीचे दिए गए सारणीबद्ध चार्ट के विवरण अनुसार वर्ष के दौरान पीएसएफ योजना के तहत 51375 मीट्रिक टन दालें (आयातित/घरेलू) खरीदी हैं: -

वर्ष के दौरान मूल्य स्थिरीकरण निधि (पीएसएफ) के तहत आयातित उड़द और तूर के लिए बफर स्टॉक बनाया गया है। खरीदी गई मात्र और इसमें शामिल राशि का विवरण इस प्रकार है: -

वस्तु-वार बिक्री	राशि	मात्र (मीट्रिक टन)	
		तूर	उड़द
घरेलू दालें पीएसएफ	22,56,22,373.00	-	3418.47
आयातित दालें पीएसएफ	3,44,96,44,121.00	31572	16384.99
कुल	3,67,52,66,494.00	31572	19803.46

वस्तुवार बिक्री

वर्ष 2022-23 के दौरान फेडरेशन का क्मोडिटी-वार बिक्री प्रदर्शन और 2022-23 आंकड़ों सहित इस प्रकार है: -

(आंकड़े लाखों रुपये में)

क्रम संख्या	वस्तु	2022-2023	2021-2022
1	जब्त माल	135.88	185.95
2	किराने का सामान	253954.33	187004.38
3	सामान्य व्यापार	10762.48	8450.33
4	कपड़ा	7909.15	5133.82
5	नगर विनिर्माण	3850.54	3937.50
6	कृषि इनपुट	3346.43	4568.57
7	आयात और निर्यात	-	21682.40
8	प्याज	940.63	-
9	नया व्यवसाय-दवा	239.37	-
	कुल	281138.80	230962.95

The Federation is making all-out efforts to render its services for procurement of Paddy/Wheat as State Agency in different States under Minimum Support Price Scheme of the Govt. of India. The NCCF is also one of the agencies for distribution of Atta under Open Market Sales Scheme (OMSS).

Grocery

During the year under review, the Federation has undertaken sales of Rs.2539.54 crores. This includes supply of Dal to Govt. of Himachal Pradesh and Uttarakhand including procurement of Paddy in the States of Assam, Tamil Nadu, West Bengal and Uttarakhand. It also include mid-day-meal supply made in the States of West Bengal, Rajasthan and Chhattisgarh etc.

NCCF has also supplied 3 Lakh MT + 0.50 Lakh MT Rice to the tune of about Rs.1224.38 Crores to Govt. of Tamil Nadu and Karnataka respectively under Open Market Sales Scheme.

General Merchandise

During the year 2022-23, the sales of General Merchandise items stood at Rs.107.62 crore in comparison to the sales of Rs.84.50 crores during previous year showing an increase of 27.36%.

Textiles

The Federation has registered growth in sales of Textiles during the year under review which stood at Rs.79.09 crores as compared to Rs.51.33 crores during previous year which is on higher side by 54.08%.

Onion

As per the direction or Department of Consumer Affairs to procure and dispose of late kharif onion 2022 under PSF Scheme, accordingly, NCCF has procured and disposed of 970.9 MT valuing Rs.9.40 crores under the said scheme.

फेडरेशन भारत सरकार की न्यूनतम समर्थन मूल्य योजना के तहत विभिन्न राज्यों में राज्य एजेंसी के रूप में धान, गेहूं की खरीद के लिए अपनी सेवाएं प्रदान करने के लिए हर संभव प्रयास कर रहा है। एनसीसीएफ भी ओपन मार्केट सेल्स स्कीम (ओएमएसएस) के तहत आटे के वितरण के लिए एजेंसियों में से एक है।

किराने का सामान

समीक्षाधीन वर्ष के दौरान, फेडरेशन ने 2539-54 करोड़ रुपये की बिक्री की है। इसमें हिमाचल प्रदेश और उत्तराखंड सरकार को दाल की आपूर्ति भी शामिल है, साथ ही असम, तमिलनाडु, पश्चिम बंगाल और उत्तराखंड राज्यों में धान की खरीद भी शामिल है। इसमें पश्चिम बंगाल, राजस्थान और छत्तीसगढ़ आदि राज्यों में की गई मिड-डे-मील आपूर्ति भी शामिल है।

एनसीसीएफ ने ओपन मार्केट सेल्स स्कीम के तहत तमिलनाडु और कर्नाटक सरकार को लगभग 1286-00 करोड़ रुपये की क्रमशः 3 लाख मीट्रिक टन और 0-50 लाख मीट्रिक टन चावल की आपूर्ति भी की है।

जनरल मर्चेडाइज

वर्ष 2022-23 के दौरान, जनरल मर्चेडाइज वस्तुओं की बिक्री पिछले वर्ष के दौरान 84-50 करोड़ रुपये की बिक्री की तुलना में 107-62 करोड़ रुपये रही, जो 27-36 की वृद्धि दर्शाती है।

वस्त्र

संघ ने समीक्षाधीन वर्ष के दौरान वस्त्रों की बिक्री में वृद्धि दर्ज की है, जो पिछले वर्ष के 51-33 करोड़ रुपये की तुलना में 79-09 करोड़ रुपये रही, जो 54-08 प्रतिशत अधिक है।

प्याज

उपभोक्ता मामले विभाग के निर्देशानुसार एन.सी.सी.एफ ने "पी.एस.एफ योजना के तहत" देर(लेट) खरीफ प्याज 2022 खरीद और निपटान कार्यक्रम" के अंतर्गत रु.9-40 करोड़ मूल्य की 970-9 मीट्रिक टन प्याज की खरीद कर निपटान किया।

Civil Construction

The Federation also succeeded in procuring order for Civil Construction from Jamia Millia University, New Delhi worth about Rs.423.23 crores and the construction work is under progress.

Though, the sales in Confiscated goods, civil Construction, agri.-inputs and Import and Export show downward trend, but all-out efforts will be taken to fetch maximum business in these lines of business in the coming year.

Though, the sales in Confiscated goods, civil Construction, agri.-inputs and Import and Export show downward trend, but all-out efforts will be taken to fetch maximum business in these lines of business in the coming year.

Membership

The membership of the Federation was 152 as on 31.3.2023 comprising of the following:

i) State level Consumer Cooperative Federations	23
ii) Large sized W/sale/Central Primary Cooperatives	125
iii) National level Apex Cooperative Federations	2
iv) National Cooperative Development Corporation(NCDC)	1
v) Government of India	1
Total	152

Note: Regarding total number of membership of NCCF and paid-up share capital of the society, WP© 5901/2018 is pending before the Hon'ble Delhi High Court and out-come of the said petition is awaited.

Share Capital

The paid up Share Capital of the Federation as on 31.3.2023 was Rs 15.02 crores as per the following detail:

	(Fig. in crores of Rs.)
1. Cooperatives	0.79
2. NAFED	2.00
3. Govt. of India	9.49
4. NCDC	0.02
5. NCUI	-
6. State Federations	2.72
Total	15.02 (approx)

सिविल निर्माण

फेडरेशन जामिया मिलिया विश्वविद्यालय, नई दिल्ली से सिविल निर्माण के लिए ऑर्डर प्राप्त करने में भी सफल रहा। जिसकी लागत लगभग 423-23 करोड़ रुपये है और निर्माण कार्य प्रगति पर है।

हालाँकि, जब्त किए गए सामान, सिविल निर्माण, कृषि-इनपुट और आयात और निर्यात मर्चों में बिक्री में गिरावट देखी जा रही है, लेकिन आने वाले वर्ष में व्यापार के इन क्षेत्रों में अधिकतम व्यापार लाने के लिए हर संभव प्रयास किए जाएंगे।

यह संतोष की बात है कि फेडरेशन वर्ष के दौरान 2-39 करोड़ रुपये की दवा की आपूर्ति करने में सफल रहा।

सदस्यता

31-3-2023 को फेडरेशन की सदस्यता 152 थी जिसमें निम्नलिखित शामिल हैं:

i) राज्य स्तरीय उपभोक्ता सहकारी संघ	23
ii) बड़े आकार की थोक/केंद्रीय प्राथमिक सहकारी समितियाँ	125
iii) राष्ट्रीय स्तर के शीर्ष सहकारी संघ	2
iv) राष्ट्रीय सहकारी विकास निगम (एनसीडीसी)	1
v) भारत सरकार	1
कुल	152

नोट: एनसीसीएफ की कुल सदस्यता और सोसायटी की चुकता शेयर पूंजी के संबंध में, WP(C) 5901/2018 माननीय दिल्ली उच्च न्यायालय के समक्ष लंबित है और उक्त याचिका के परिणाम की प्रतीक्षा है।

शेयर पूंजी

निम्नलिखित विवरण के अनुसार 31-03-2023 को फेडरेशन की चुकता शेयर पूंजी 15-02 करोड़ रुपये थी:-

	(आंकड़ा करोड़ में)
1. सहकारिता	0.79
2. नाफेड	2.00
3. भारत सरकार	9.49
4. एनसीडीसी	0.02
5. एनसीयूआई	-
6. राज्य संघ	2.72
कुल	15.02 (लगभग)

Popularisation of Hindi as Official Language

The Federation is implementing the provisions of Official Language by promoting maximum use of Hindi in its day-to-day work.. Essay writing competition, Hindi noting/drafting competition, Hindi typing competition, self-written Hindi poems speaking competition and Debate on different topics are conducted amongst the employees. Incentives in the form of Cash Prize to employees and Rajbhasha Trophy to the Branches are given for doing official work in Hindi. During the year, the following event were organised to promote the use of Hindi in official work:

- | | |
|--|-----------------------|
| i) Quarterly meetings of Official language
Implementation committee | ...4 |
| ii) 2 Days Hindi Work-shop conduct on 21-22 Sept.,2022
at NCCF's Head Office which was attended by representatives
of all Branches of NCCF | ...2 |
| iii) Hindi Diwas | 14/9/2022 |
| iv) Hindi Pakhwara | 1.9.2022 to 14.9.2022 |

Participated in the meeting of Hindi Salaahkaar Samiti held at Madurai , Tamil Nadu
On 23.2.2023.

Publicity & Public Relations

NCCF continued to project its image with Member institutions in particular and Consumer Cooperatives in general and with consumers, Central and State Government Departments, Public Sector Organizations, Institutions and Business Associates for maintaining liaison and regular contacts and by participation in various exhibitions, seminars and workshops during the year,

Vigilance Set-up

As a preventive measure, Vigilance Section conducted surprise checks and regular inspection for reviewing the system and procedures in handling the commercial transactions. Based on the feed-back given by Vigilance Section, guidelines were issued to Branches from time to time for adoption of preventive and corrective measures while dealing the commercial transactions.

राजभाषा के रूप में हिंदी को लोकप्रिय बनाना

फेडरेशन अपने दैनिक कार्यों में हिंदी के अधिकतम उपयोग को बढ़ावा देकर राजभाषा के प्रावधानों को लागू कर रहा है। निबंध लेखन प्रतियोगिता, हिंदी टिप्पणधारा रूपण प्रतियोगिता, हिंदी टाइपिंग प्रतियोगिता, स्व-लिखित हिंदी कविताएँ, वाचन प्रतियोगिता कर्मचारियों के बीच विभिन्न विषयों पर वाद-विवाद प्रतियोगिता आयोजित किये जाते हैं। हिंदी में आधिकारिक कार्य करने के लिए कर्मचारियों को नकद पुरस्कार और शाखाओं को राजभाषा ट्रॉफी के रूप में प्रोत्साहन दिया जाता है। वर्ष के दौरान, आधिकारिक कामकाज में हिंदी के उपयोग को बढ़ावा देने के लिए निम्नलिखित कार्यक्रम आयोजित किए गए:

- | | | |
|------|--|-----------------------|
| i) | राजभाषा कार्यान्वयन समिति की त्रैमासिक बैठकें | ...4 |
| ii) | 21 & 22 सितंबर, 2022 को 2 दिवसीय हिंदी कार्यशाला का आयोजन एनसीसीएफ के प्रधान कार्यालय में हुआ जिसमें सभी शाखाओं के प्रतिनिधियों ने भाग लिया। | ...2 |
| iii) | हिन्दी दिवस | 14/9/2022 |
| iv) | हिन्दी पखवाड़ा | 1.9.2022 to 14.9.2022 |

दिनांक 23.03.2023 को मदुरै, तमिलनाडु में आयोजित हिंदी सलाहकार समिति की बैठक में भाग लिया।

प्रचार और सार्वजनिक संबंध

एनसीसीएफ ने वर्ष के दौरान विभिन्न प्रदर्शनियों, सेमिनारों और कार्यशालाओं में विशेष रूप से सदस्य संस्थानों और सामान्य रूप से उपभोक्ता सहकारी समितियों के साथ और उपभोक्ताओं, केंद्र और राज्य सरकार के विभागों, सार्वजनिक क्षेत्र के संगठनों, संस्थानों और व्यावसायिक सहयोगियों के साथ संवाद और नियमित संपर्क बनाए रखने और भागीदारी के माध्यम से अपनी छवि पेश करना जारी रखा।

सतर्कता की स्थापना

एक निवारक उपाय के रूप में, सतर्कता अनुभाग ने वाणिज्यिक क्रिया कलापों के संचालन में प्रणाली और प्रक्रियाओं की समीक्षा के लिए औचक निरीक्षण और नियमित निरीक्षण किये। सतर्कता अनुभाग द्वारा दिए गए फीडबैक के आधार पर, वाणिज्यिक लेनदेन करते समय निवारक और सुधारात्मक उपायों को अपनाने के लिए शाखाओं को समय-समय पर दिशानिर्देश जारी किए गए थे।

Vigilance Awareness Week was organized from 31st October to 6th November 2022 with great zeal and enthusiasm in Head Office and branches wherein main focus was that employees imbibe the feeling of integrity and corruption free culture. Integrity pledge was undertaken by all the employees of NCCF to maintain honesty in their conduct. Competitions like poster making, essay writing and slogan writing were conducted at PAN India level and winners were awarded with monetary emoluments.

Work Programme for the year 2023-24

Based on the achievement of sales turnover of Rs.2811.38 crore during the year 2022-23, the Work Programme for 2023-24 and 2024-25 have been proposed as under:

For 2023-24	Rs. 4000 crores
For 2024-25	Rs. 5000 crores

Linkage with member Societies

The Federation continued to maintain linkage with member societies during 2022-23 which helped to feed the consumers by way of availability of quality goods at affordable prices.

Acknowledgements

We take the opportunity to offer our sincere thanks and gratitude to Hon'ble Prime Minister of India Shri Narendra Modi Ji for his concern for development of Cooperatives in India.

We are also thankful to Hon'ble Union Minister of Home and Cooperation Shri Amit Shah Ji, hon'ble Union Minister for Consumer Affairs Shri Piyush Goyal Ji, hon'ble Minister of State for Consumer Affairs Sadhvi Niranjan Jyoti ji and hon'ble Union Minister of State for Consumer Affairs Shri Ashwani Choubey Ji for their continued guidance and support.

31 अक्टूबर से 6 नवंबर 2022 तक सतर्कता जागरूकता सप्ताह का आयोजन प्रधान कार्यालय और शाखाओं में बड़े जोश और उत्साह के साथ किया गया, जिसमें मुख्य फोकस यह था कि कर्मचारी ईमानदारी और भ्रष्टाचार मुक्त संस्कृति की भावना को अपनाएं। एनसीसीएफ के सभी कर्मचारियों द्वारा अपने आचरण में ईमानदारी बनाए रखने के लिए सत्यनिष्ठा शपथ ली गई। अखिल भारत स्तर पर पोस्टर बनाने, निबंध लेखन और नारा लेखन जैसी प्रतियोगिताएं आयोजित की गईं और विजेताओं को वर्ष 2023-24 के लिए वित्तीय से सम्मानित

वर्ष 2023-24 हेतु कार्य कार्यक्रम

वर्ष 2022-23 के दौरान 2811.38 करोड़ रुपये के बिक्री कारोबार की उपलब्धि के आधार पर 2023-24 और 2024-25 के लिए प्रस्तावित: कार्य कार्यक्रम जारी किया गया है।

2023-24 के लिए	रु 4000 करोड़
2024-25 के लिए	रु 5000 करोड़

सदस्य समितियों के साथ जुड़ाव

फेडरेशन ने 2022-23 के दौरान सदस्य समितियों के साथ संबंध बनाए रखना जारी रखा, जिससे उपभोक्ताओं को सस्ती कीमतों पर गुणवत्तापूर्ण सामान की उपलब्धता में मदद मिली।

आभार

हम इस अवसर पर भारत के माननीय प्रधान मंत्री श्री नरेंद्र मोदी जी को भारत में सहकारी समितियों के विकास के लिए उनके चिंतन के लिए हार्दिक धन्यवाद देते हैं और आभार व्यक्त करते हैं।

हम माननीय केंद्रीय गृह एवं सहकारिता मंत्री श्री अमित शाह जी, माननीय केंद्रीय उपभोक्ता मामले मंत्री श्री पीयूष गोयल जी, माननीय उपभोक्ता मामले राज्य मंत्री साध्वी निरंजन ज्योति जी और माननीय केंद्रीय उपभोक्ता मामलों के राज्य मंत्री श्री अश्विनी चौबे जी को उनके निरंतर मार्गदर्शन और समर्थन के लिए भी हार्दिक धन्यवाद देते हैं और आभार व्यक्त करते हैं।

We are also grateful to the Central Government Departments, State Government depts. and State Agencies for using the infrastructure of the Federation for procurement of various articles required by them from time to time.

Our sincere thanks and gratitude are also due to the Central Registrar-Cooperative Societies and Registrars of Cooperative Societies of all States and Union Territories for their guidance in the promotion and development of consumer cooperatives.

We express our sincere thanks to the management of all the member State Consumer Cooperative Federations, Cooperative Marketing Federations, Wholesale/Central Coop Stores, for their active support, participation and contribution in the progress of the Federation.

Our thanks is also due to the International Cooperative Alliance, NCUI, NCDC and CWC for their continued support and guidance in various fields.

We also thank our Business Associates, valued customers and clients for their cooperation and support. We also acknowledge the prompt and efficient services rendered by our Bankers viz. State Bank of India UCO Bank, Central Bank of India, Union Bank of India and Federal Bank etc.

We place on record our appreciation for the commitment, dedication, hard work, devotion to duty shown by the Officers and staff of the Federation at all level without which the growth and profitability as witnessed now, could not have been possible.

For & on behalf of Board of Directors,

Sd/-

(Vishal Singh)

Chairman

हम केंद्र सरकार के विभागों, राज्य सरकार के विभागों और राज्य एजेंसियों का समय-समय पर आवश्यक विभिन्न वस्तुओं की खरीद के लिए फेडरेशन के बुनियादी ढांचे का उपयोग करने के लिए भी आभारी हैं।

उपभोक्ता सहकारी समितियों के प्रचार और विकास में उनके मार्गदर्शन के लिए केंद्रीय रजिस्ट्रार, सहकारी- समितियों और सभी राज्यों और केंद्र शासित प्रदेशों की सहकारी समितियों के रजिस्ट्रारों को भी हमारा हार्दिक धन्यवाद और आभार है।

हम फेडरेशन की प्रगति में उनके सक्रिय समर्थन, भागीदारी और योगदान के लिए सभी सदस्य राज्य उपभोक्ता सहकारी संघों, सहकारी विपणन संघों, थोककेंद्रीय सहकारी भंडारों के प्रबंधन के प्रति अपना हार्दिक धन्यवाद व्यक्त करते हैं।

विभिन्न क्षेत्रों में उनके निरंतर समर्थन और मार्गदर्शन के लिए हम अंतर्राष्ट्रीय सहकारी संगठन, एनसीयूआई, एनसीडीसी और सीडब्ल्यूसी को भी धन्यवाद देते हैं।

हम अपने बिजनेस एसोसिएट्स, मूल्यवान ग्राहकों और ग्राहकों को उनके सहयोग और समर्थन के लिए भी धन्यवाद देते हैं। हम अपने बैंकों भारतीय स्टेट बैंक, यूको बैंक, सेंट्रल बैंक ऑफ इंडिया, यूनियन बैंक ऑफ इंडिया और फेडरल बैंक आदि को उनके द्वारा प्रदान की गई त्वरित और कुशल सेवाओं के लिए आभारी हैं।

हम फेडरेशन के अधिकारियों और कर्मचारियों द्वारा दिखाई गई प्रतिबद्धता, समर्पण, कड़ी मेहनत, कर्तव्य के प्रति समर्पण के लिए अपनी सराहना दर्ज करते हैं। जिसके बिना वर्तमान में देखी गई वृद्धि और लाभप्रदता का स्तर संभव नहीं हो सकता था।

निदेशक मंडल के लिए और उसकी ओर से

हस्ताक्षर

(विशाल सिंह)
अध्यक्ष



ACCOUNTS

for the Year 2022-2023

BANKERS

- ⇒ State Bank of India
- ⇒ The Federal Bank Ltd.
- ⇒ UCO Bank
- ⇒ Central Bank of India
- ⇒ Union Bank of India
- ⇒ J&K Bank



लेखा-जोखा

2022-2023

बैंकर्स

- ➡ भारतीय स्टेट बैंक
- ➡ सेंट्रल बैंक ऑफ इंडिया
- ➡ फेडरल बैंक लिमिटेड
- ➡ यूनियन बैंक ऑफ इंडिया
- ➡ यूको बैंक
- ➡ जे एण्ड के बैंक

INDEPENDENT AUDITOR'S REPORT

To the Members of
NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LTD.
New Delhi

Report on the Audit of the Financial Statements

Qualified Opinion

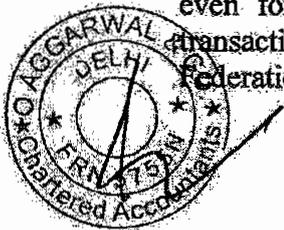
We have audited the financial statements of **National Cooperative Consumers' Federation of India Ltd.** ("the Multi-State Cooperative Society"), which comprises of the Balance Sheet as at 31st March 2023, and the statement of profit and loss, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements give the information required by the Act, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Federation as at March 31, 2023, and its profit and loss, and its cash flows for the year ended on that date.

Basis for Qualified Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Federation in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. The following qualifications exist:

- (a) Debit balances under the head Sundry Debtors and Loans & Advances include long overdue/disputed amounts outstanding for more than three years and in some cases even for more than ten years and include balances in respect of back-to-back transactions (unlinked credit balances lying in the accounts of the suppliers). The Federation has a provision of Rs. 270.00 lakhs only on accounts of doubtful debtors.



अनिल राजाराम एंड कंपनी,
सनदी लेखाकार
ए-31, (एफ.एफ),
कैलाश कॉलोनी,
नई दिल्ली-110048

ओ.अग्रवाल एंड कंपनी
सनदी लेखाकार
एच-3/11ए,
कृष्णा नगर,
नई दिल्ली-110051

ललित गुप्ता एंड एसोसिएट्स
सनदी लेखाकार
412, अरुणाचल बिल्डिंग,
19, बारखम्बा रोड, कनॉट प्लेस,
नई दिल्ली-110001

स्वतंत्र लेखा-परीक्षक रिपोर्ट

सदस्यों के लिए,
भारतीय राष्ट्रीय उपभोक्ता सहकारी संघ मर्यादित,
नई दिल्ली।

वित्तीय विवरण के अंकेक्षण पर रिपोर्ट

योग्य राय

हमने भारतीय राष्ट्रीय उपभोक्ता सहकारी संघ मर्यादित (बहुराज्यीय सहकारी समिति) के वित्तीय विवरणों का अंकेक्षण किया है, जिसमें 31-मार्च, 2023 की तुलन-पत्र, लाभ और हानि का विवरण और समाप्त वर्ष के लिए नकदी प्रवाह का विवरण, और वित्तीय विवरणों के नोट्स शामिल हैं, जिसमें महत्वपूर्ण लेखांकन नीतियों और अन्य व्याख्यात्मक जानकारी का सारांश शामिल है।

हमारी राय में और हमारी सर्वोत्तम जानकारी और हमें दिए गए स्पष्टीकरणों के अनुसार, योग्य राय के आधार अनुच्छेद में वांछित मामले के प्रभावों को छोड़कर, उपरोक्त वित्तीय विवरण आवश्यक तरीके से अधिनियम द्वारा अपेक्षित जानकारी देते हैं और 31 मार्च, 2023 को संघ के मामलों की स्थिति, इसके लाभ और हानि, और समाप्त वर्ष के लिए इसके नकदी प्रवाह के बारे में भारत में सामान्यतः स्वीकृत लेखांकन सिद्धांतों के अनुरूप एक सच्चा और निष्पक्ष दृष्टिकोण देते हैं।

योग्य राय का आधार

हमने ऑडिटिंग के मानकों (एसए) के अनुसार अपना अंकेक्षण किया है। उन मानकों के तहत हमारी जिम्मेदारियों को हमारी रिपोर्ट के वित्तीय विवरणों के अंकेक्षण के लिए लेखा परीक्षक की जिम्मेदारियों में आगे वर्णित किया गया है। हम वित्तीय विवरणों के हमारे अंकेक्षण के लिए प्रासंगिक नैतिक आवश्यकताओं के साथ-साथ भारतीय चार्टर्ड एकाउंटेंट्स संस्थान द्वारा जारी आचार संहिता के अनुसार संघ से स्वतंत्र हैं और हमने इन आवश्यकताओं और आचार संहिता के अनुसार अपनी अन्य नैतिक जिम्मेदारियाँ पूरी की हैं। हमारा मानना है कि हमने जो अंकेक्षण साक्ष्य प्राप्त किए हैं, वे हमारी राय के लिए आधार बनाने के लिए पर्याप्त और उपयुक्त हैं। निम्नलिखित योग्यताएं मौजूद हैं:

क) विविध देनदारों के शीर्ष के तहत डेबिट शेष जिसके आपूर्तिकर्ताओं के खातों में पड़ा तदानुसूच अनलिंकड जमा सम्मिलित शेष है। यद्यपि संघ ने वर्ष के दौरान इन ऋणों, संदिग्ध वसूली यदि कोई है, हेतु रु० 270 लाख का प्रावधान किया है, संघ द्वारा यह कथित प्रावधान भौतिक रूप इन्सटीट्यूट ऑफ चार्टर्ड एकाउंटेंट्स ऑफ इण्डिया द्वारा निर्माण अनुबंधों पर जारी ए एस-7 के प्रावधान किया है, संघ द्वारा यह कथित प्रावधान भौतिक रूप से अपर्याप्त प्रतीत नहीं होता है।

Adequacy of the above provision can't be commented upon in the absence of availability of exact status recoverability of such parties.

Balance in respect of Debtors/Creditors and Loans and Advances are subject to confirmation and reconciliation. Consequential effect of the same on Financial Statement could not be ascertained. (Refer to note no.2 of Notes to Accounts).

- (b) The Goods and Service Tax (GST) liability/asset as appearing in the books of accounts as on 31st March 2023 needs to be reconciled with the GSTN Portal. The financial impact, if any of the same on Profit/loss for the year may also ascertained.
- (c) The physical verification of stocks was not carried out by us and we have relied upon the certification by the concerned parties.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Federation in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Federation and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Federation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Federation or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Federation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



देनदारों/धलेनदारों और ऋणों और अग्रिमों के संदर्भ में शेष राशि पुष्टि और समाधान के अधीन है। वित्तीय विवरण पर इसके परिणामी प्रभाव का पता नहीं लगाया जा सका। (लेखा संबंधी नोट्स के नोट क्रमांक 2 को देखें)।

ख) 31 मार्च, 2023 को खातों की पुस्तकों में लागू वस्तु और सेवा कर (जीएसटी) देनदारी को जीएसटीएन पोर्टल के साथ मिलान करने की जरूरत है। वर्ष के लिए लाभ/हानि पर इसका वित्तीय प्रभाव, यदि कोई हो, भी सुनिश्चित किया जा सकता है।

ग) स्टॉक का भौतिक सत्यापन हमारे द्वारा नहीं किया गया था और हमने संबंधित पक्षों द्वारा प्रमाणीकरण पर भरोसा किया है।

वित्तीय विवरण के लिए प्रबंधन और शासन के प्रभारी लोगों का उत्तरदायित्व

वित्तीय विवरण भारत में सामान्यतः स्वीकार्य लेखांकन सिद्धान्तों के अनुस्यू बनाये गये हैं। वित्तीय विवरण जोकि संघ की वित्तीय स्थिति, वित्तीय निष्पादन व नगद प्रवाह की वास्तविक व निष्पक्ष विचार प्रस्तुत करता है, को तैयार करना प्रबंधन का उत्तरदायित्व है। इस जिम्मेदारी में संघ की संपत्तियों की सुरक्षा और धोखाधड़ी और अन्य अनियमितताओं को रोकने और उनका पता लगाने के लिए अधिनियम के प्रावधानों के अनुरूप पर्याप्त लेखांकन रिकॉर्ड का रखरखाव भी शामिल है। उपयुक्त लेखांकन नीतियों का चयन और अनुप्रयोग्य ऐसे निर्णय और अनुमान लगाना जो उचित और विवेकपूर्ण हों और पर्याप्त आंतरिक वित्तीय नियंत्रणों का अनुरिक्षण, कार्यान्वयन और रखरखाव, जो लेखांकन रिकॉर्ड की सटीकता और पूर्णता सुनिश्चित करने के लिए प्रभावी ढंग से काम कर रहे थे, जो वित्तीय विवरणों की तैयारी और प्रस्तुति के लिए प्रासंगिक थे, चाहे धोखाधड़ी के कारण हो या त्रुटि के कारण, जो एक सच्चा और निष्पक्ष दृश्य देते हैं और भौतिक निस्वाद से मुक्त होते हैं।

वित्तीय विवरण तैयार करने में, जब तक निदेशक मंडल का इरादा संघ को समाप्त करने या संचालन बंद करने या ऐसा करने के अलावा कोई यथार्थवादी विकल्प नहीं हो, एक चालू संस्था के रूप में जारी रखने के लिए संघ की क्षमता का आकलन करने, लागू होने वाली चिंता से संबंधित मामलों का खुलासा करने और लेखांकन के चालू चिंता के आधार का उपयोग करने के लिए जिम्मेदार है।

निदेशक मंडल संघ की वित्तीय रिपोर्टिंग प्रक्रिया की देखरेख के लिए भी जिम्मेदार है।

वित्तीय विवरणों के अंकेक्षण के लिए लेखा परीक्षकों का उत्तरदायित्व

हमारा उद्देश्य इस बारे में उचित आश्वासन प्राप्त करना है कि समग्र रूप से वित्तीय विवरण चाहे धोखाधड़ी या गलती के कारण हो, भौतिक गलत विवरण से मुक्त हैं, और एक लेखा परीक्षक की रिपोर्ट जारी करना जिसमें राय शामिल हैं। उचित आश्वासन एक उच्च स्तर का आश्वासन है, लेकिन यह गारंटी नहीं है कि लेखा परीक्षा पर मानको के साथ मिलकर आयोजित एक अंकेक्षण हमेशा मौजूद होने पर एक महत्वपूर्ण गलत बयान का पता लगाएगा। गलतबयानी धोखाधड़ी या त्रुटि से उत्पन्न हो सकती है और उन्हें महत्वपूर्ण माना जाता है यदि, व्यक्तिगत रूप से या समग्र रूप से, उनसे इन वित्तीय विवरणों के आधार पर लिए गए उपयोगकर्ताओं के आर्थिक निर्णयों को प्रभावित करने की उचित उम्मीद की जा सकती है।

ऑडिटिंग पर मानक के अनुसार अंकेक्षण के भाग के रूप में, हम पेशेवर निर्णय लेते हैं और पूरे अंकेक्षण के दौरान पेशेवर संदेह बनाए रखते हैं, हम निम्न भी करते हैं:

- Identify and assess the risks of material misstatement the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Federation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Federation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We have determined that there are no key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



- वित्तीय विवरणों, चाहे वह धोखाधड़ी या त्रुटि के कारण हो, के भौतिक गलत विवरण के जोखिमों की पहचान करना और उनका आकलन करना, उन जोखिमों के प्रति उत्तरदायी अंकेक्षण प्रक्रिया को डिजाइन और निष्पादित करना, और अंकेक्षण साक्ष्य प्राप्त करना जो हमारी राय के लिए आधार प्रदान करने के लिए पर्याप्त और उचित हो।
- परिस्थितियों में उपयुक्त अंकेक्षण प्रक्रियाओं को डिजाइन करने के लिए अंकेक्षण से संबंधित आंतरिक नियंत्रण की समझ प्राप्त करना।
- उपयोग की गई लेखांकन नीतियों की उपयुक्तता और प्रबंधन द्वारा किए गए लेखांकन अनुमानों और संबंधित खुलासों की तर्कसंगतता का मूल्यांकन करना।
- लेखांकन के चालू चिंता के आधार के प्रबंधन के उपयोग की उपयुक्तता पर निष्कर्ष निकालना और प्राप्त लेखापरीक्षा साक्ष्य के आधार पर, क्या घटनाओं या स्थितियों से संबंधित कोई भौतिक अनिश्चितता मौजूद है, जो एक चालू चिंता के रूप में जारी रखने के लिए संघ की क्षमता पर महत्वपूर्ण संदेह पैदा कर सकती है। यदि हम यह निष्कर्ष निकालते हैं कि कोई भौतिक अनिश्चितता मौजूद है, तो हमें अपने लेखा परीक्षक की रिपोर्ट में वित्तीय विवरणों में संबंधित प्रकटीकरणों पर ध्यान आकर्षित करने की आवश्यकता है या, यदि ऐसे खुलासे अपर्याप्त हैं, तो अपनी राय को संशोधित करने की आवश्यकता है। हमारे निष्कर्ष हमारे लेखा परीक्षक की रिपोर्ट की तारीख तक प्राप्त अंकेक्षण साक्ष्य पर आधारित हैं। हालाँकि, भविष्य की घटनाओं या स्थितियों के कारण महासंघ एक चालू संस्था के रूप में काम करना बंद कर सकता है।
- प्रकटीकरण सहित वित्तीय विवरणों की समग्र प्रस्तुति, संरचना और सामग्री का मूल्यांकन करना, और क्या वित्तीय विवरण अंतर्निहित लेनदेन और घटनाओं का इस तरह से प्रतिनिधित्व करते हैं जिससे निष्पक्ष प्रस्तुति प्राप्त हो सके, का मूल्यांकन करना।

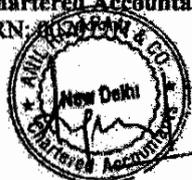
हम अन्य मामलों के अलावा, अंकेक्षण के नियोजित दायरे और समय और महत्वपूर्ण अंकेक्षण निष्कर्षों, आंतरिक नियंत्रण में किसी भी महत्वपूर्ण कमियों सहित, जिन्हें हम अपने अंकेक्षण के दौरान पहचानते हैं, के संबंध में शासन के प्रभारी लोगों के साथ संवाद करते हैं।

हम शासन के प्रभारी लोगों को एक बयान यह भी प्रदान करते हैं कि हमने स्वावलंबन के संबंध में प्रासंगिक नैतिक आवश्यकताओं का अनुपालन किया है, और उनके साथ जो उचित रूप से हमारी स्वतंत्रता और जहां लागू हो, संबंधित सुरक्षा उपायों पर असर डालने वाले माने जा सकता है, उन सभी रिश्तों और अन्य मामलों के साथ संवाद किया है। हमने निर्धारित किया है कि कोई प्रमुख अंकेक्षण मामले नहीं हैं। हम अपने लेखा परीक्षक की रिपोर्ट में इन मामलों का वर्णन तब तक करते हैं जब तक कि कानून या विनियम इस मामले के बारे में सार्वजनिक खुलासे को नहीं रोकता है या जब, अत्यंत दुर्लभ परिस्थितियों में, हम यह निर्धारित करते हैं कि किसी मामले को हमारी रिपोर्ट में संप्रेषित नहीं किया जाना चाहिए क्योंकि, ऐसे संचार के जनहित लाभ कहीं अधिक हैं, ऐसा करने के प्रतिकूल परिणाम उचित रूप से अपेक्षित होंगे।

Report on Other Legal & Regulatory Requirements

1. The Balance Sheet, the statement of Profit and Loss and the Cash Flow Statement have been drawn up as per the Multi-State Co-operative Societies Act, 2002, The Multi-State Co-Operative Societies Rules, 2002.
2. Subject to the limitations of the audit indicated in paragraph 4&5 above and as required by section 73(4) of the Multi-State Co-operative Societies Act, 2002 and subject also to the limitations of disclosure required therein, we report that:
 - a) We have obtained all the information and explanations, which to the best our knowledge and behalf were necessary for the purpose of our audit and have found them to be satisfactory.
 - b) In our opinion proper books of account as required by law have been kept by the Federation so far as it appears from our examination of those book.
 - c) The Balance Sheet, the statement of Profit and Loss and cash flow statement dealt with by this report are in agreement with the books if account.
 - d) Except for the matter described in the Basis for Qualified Opinion Paragraph, the Balance Sheet the profit and Loss Account and the statement of Cash Flows comply with applicable accounting standards unless otherwise stated.

For Anil Rajaram & Co.
Chartered Accountants
FRN: 0020794



(CA Dr. A.K. Agrawal)
Partner
M. No.: 085963
UDIN: 23085963818DJW4157

For O. Aggarwal & Co
Chartered Accountants
FRN: 005755N



(CA O.P. Aggarwal)
Partner
M. No.: 083862
UDIN: 230838628GVZFG2093

For Lalit Gupta & Associates
Chartered Accountants
FRN: 004540N



(CA Lalit Gupta)
Partner
M. No.: 082727
UDIN: 230827278G0ZTN 8515

Place: New Delhi
Date: 25-08-2023

अन्य कानूनी और नियामक आवश्यकताओं पर रिपोर्ट

1. तुलन-पत्र, लाभ और हानि का विवरण और नकदी प्रवाह विवरण बहुराज्यीय सहकारी समिति अधिनियम, २००२ एवं बहु-राज्य सहकारी सोसायटी नियम, 2002 के अनुसार तैयार किया गया है।
2. उपरोक्त अनुच्छेद 4 और 5 में दर्शाई गई अंकेक्षण की सीमाओं के अधीन और बहु-राज्य सहकारी सोसायटी अधिनियम, 2002 की धारा 73(4) के अनुसार और उसमें आवश्यक प्रकटीकरण की सीमाओं के अधीन, हम रिपोर्ट करते हैं कि:
 - क) हमने सभी जानकारी और स्पष्टीकरण प्राप्त कर लिए हैं, जो हमारी सर्वोत्तम जानकारी और हमारी ओर से हमारे अंकेक्षण के उद्देश्य के लिए आवश्यक थे और उन्हें संतोषजनक पाया है।
 - ख) जहां तक उन किताबों की हमारी जांच से पता चलता है की हमारी राय में कानून द्वारा अपेक्षित उचित खाते की किताबें संघ द्वारा रखी गई हैं।
 - ग) इस रिपोर्ट में दिए गए तुलन-पत्र, लाभ और हानि का विवरण और नकदी प्रवाह विवरण खाते की पुस्तकों के अनुरूप हैं।
 - घ) जब तक कि अन्यथा न कहा गया हो, योग्य राय अनुच्छेद के आधार में वर्णित मामले को छोड़कर, तुलन-पत्र, लाभ और हानि खाता और नकदी प्रवाह विवरण उपयुक्त लेखांकन मानकों का अनुपालन करता है।

कृते अनिल राजाराम एंड कंपनी
सनदी लेखाकार
एफआर सं० 007077एन

कृते ओ. अग्रवाल एंड कंपनी
सनदी लेखाकार
एफआर सं० 005755एन

कृते ललित गुप्ता एंड एसोसिएट्स
सनदी लेखाकार
एफआर सं० 004540एन

(सीए डॉ ए.के. अग्रवाल)
सहकारी
एम नंबर: 085963
यूडीआईएनय :
23085963BHBDJW4157

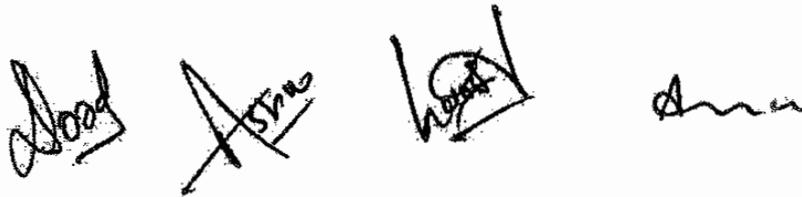
(सीए ओ.पी अग्रवाल)
सहकारी
एम नंबर : 083862
यूडीआईएन :
23083862BGVZFG2893

(सीए ललित गुप्ता)
सहकारी
एम नंबर : 082727
यूडीआईएन :
23082727BGUZTN2615

स्थान: नई दिल्ली
दिनांक: 25-08-2023

COMMENTS ON THE REPORT OF THE AUDITORS ON THE FINANCIAL STATEMENT FOR THE YEAR 2022-23.

- (a) Branch offices are continuously taking up the reconciliation of accounts with customers, suppliers etc. which is a continuous process wherever business operations are undertaken. The business model followed by the federation over the last decade is taking up business on back to back basis without involvement of the federation's funds. Funds to the suppliers are released only after receipt of the sale proceeds of the customers. The total exposure of the federation in respect of the dues receivable is to the extent of its margin and additions in taxes. For this purpose, a provision for doubtful balances representing customers/suppliers/claims receivables and advances of Rs.713.06 lakhs exists in the books of accounts as on 31.03.2023.
- (b) At the time of filing Goods & Service Tax (GST) annual return (Form 9& 9C) for the FY 2022-23, it will be reconciled with the GSTN Portal and deviation if any, shall be accounted for at that time.
- (c) It is the policy of the Federation to make arrangement to supply the goods to the buyers and in turn NCCF issue invoice to the buyers. At the close of the year stock (if any), the supplier issue conformation of the stock to NCCF.



वर्ष 2022-23 के वित्तीय विवरण पर लेखा-परीक्षकों की रिपोर्ट पर टिप्पणियाँ।

- क) शाखाएँ अपने व्यापार प्रचालन क्षेत्र में ग्राहकों, आपूर्तिकर्त्ताओं इत्यादि के खातों के मिलान के कार्य में सदैव कार्यरत रहती है। जोकि एक निरन्तर प्रक्रिया है। पिछले एक दशक से संघ द्वारा अपना धन लगाकर बैंक-टू-बैंक के आधार पर व्यवसाय करने की नीति अपनाई है। आपूर्तिकर्त्ताओं को धन का भुगतान ग्राहकों से बिक्री की राशि प्राप्त होने के पश्चात् किया जाता है। संघ का पण्य राशि में जोखिम केवल अपने मार्जिन व करों में जोड़ बदल की सीमा तक ही है। इस उद्देश्य हेतु दिनांक 31-03-2023 को लेखा-पुस्तकों में ग्राहकआपूर्तिकर्त्ताध्दावों प्राप्यों एवं अग्रिमों का प्रतिनिधित्व करता हुआ 713.06 लाख रुपये का संदिग्ध शेषों का प्रावधान किया गया है।
- ख) वित्त वर्ष 2022-23 के लिए वार्षिक रिटर्न (फॉर्म 9 और 9सी) दर्ज करते समय, जीएसटीएन पोर्टल के साथ सामंजस्य स्थापित किया जाएगा और यदि कोई विचलन हो, तो उस समय हिसाब लगाया जाएगा।
- ग) यह संघ की नीति है कि वह खरीदारों को माल की आपूर्ति करने की व्यवस्था करे और एनसीसीएफ खरीदारों को चालान जारी करे। वर्ष के अंत में स्टॉक (यदि कोई हो), आपूर्तिकर्ता एनसीसीएफ को स्टॉक की अनुरूपता जारी करता है।

NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

BALANCE SHEET AS AT 31st MARCH 2023

(In Rupees)

Particulars	Schedule	Figures as at the end of Current Reporting Period 31st March 2023		Figures as at the end of Previous Reporting Period 31st March 2022	
SOURCES OF FUNDS					
Shareholders Funds					
- Share Capital	1	15,01,82,000		15,01,82,000	
- Reserves and Other Funds	2	1,04,83,30,264	1,19,85,12,264	81,48,61,274	96,50,43,274
Profit and Loss Account			29,25,75,151		23,58,27,263
TOTAL			1,49,10,87,415		1,20,08,70,537
APPLICATION OF FUNDS					
Fixed Assets					
- Gross Block	3	16,22,66,266		16,20,07,123	
Less : Accumulated Depreciation/Amortisation		6,81,86,570	9,40,79,696	6,62,19,788	9,57,87,335
Investments	4		2,05,50,000		2,05,50,000
Current Assets, Loans and Advances					
- Inventories	5	3,86,65,20,624		40,81,41,230	
- Sundry Debtors	6	4,40,00,66,164		5,46,53,09,366	
- Cash and Bank Balances	7	5,91,17,91,394		2,52,39,93,935	
- Loans and Advances	8	3,50,80,09,181		2,82,45,28,881	
		17,68,63,87,363		11,22,19,73,412	
Less Current Liabilities & Provisions	9	16,30,99,29,644		10,13,74,40,210	
Net Current Assets			1,37,64,57,719		1,08,45,33,202
TOTAL			1,49,10,87,415		1,20,08,70,537

Significant Accounting Policies and Notes to Accounts 18

Schedule '1' to '18' annexed hereto, form an integral part of Final Accounts.


(Divya Sood)
AM (A/cs)


(Ashok Kumar)
Dy.Manager(A/cs)


(Harsh Vardhan)
Manager (A & F)

For and on behalf of the Board of Directors


(Anice Joseph Chandra)
Managing Director

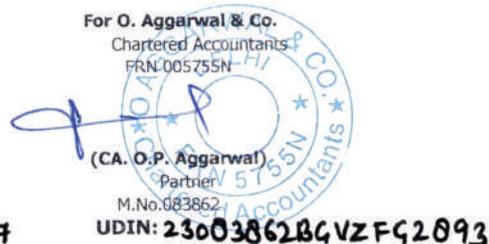
As per our separate report of even date annexed.

For Anil Rajaram & Co.
Chartered Accountants
FRN 007077N

(CA. Dr. A.K. Agrawal)
Partner
M.No. 085063

UDIN: 23005963BH8DJW4157

For O. Aggarwal & Co.
Chartered Accountants
FRN 005755N


(CA. O.P. Aggarwal)
Partner
M.No. 083862
UDIN: 23003862BQVZFQ2093

For Lalit Gupta & Associates
Chartered Accountants
FRN 004540N


(CA Lalit Gupta)
Partner
M.No. 082727
UDIN: 23002727BQ UZ TN 2615

Place: New Delhi

Date: 25-08-2023

**NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI**

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDING 31ST MARCH 2023

(In Rupees)

Particulars	Schedule	Figures for Current Reporting Period ending 31st March 2023	Figures for Previous Reporting Period ending 31st March 2022
INCOME			
Sales and Allied Receipts			
- Domestic		28,11,38,80,252	20,92,80,54,733
- Export		-	23,09,62,94,810
		<u>28,11,38,80,252</u>	<u>2,16,82,40,077</u>
Other Income	10	12,88,29,085	11,44,09,810
TOTAL		<u>28,24,27,09,337</u>	<u>23,21,07,04,620</u>
EXPENDITURE			
Cost of Goods Sold	11	27,61,93,74,006	22,73,24,97,829
Employees Remuneration & Benefits	12	15,71,25,401	10,99,24,643
Administrative and Other Expenses	13	5,23,07,816	4,66,01,406
Finance Charges	14	5,69,868	1,91,169
Selling and Distribution Expenses	15	25,42,918	26,35,311
Depreciation/ Amortization		25,05,136	27,32,698
Total Expenditure for the Year		<u>27,83,44,25,145</u>	<u>22,89,45,83,056</u>
Profit / (Loss) Before Taxation		40,82,84,192	31,61,21,564
Prior Period Adjustments	16	7,09,041	7,94,301
Profit / (Loss) Before Tax		<u>40,75,75,151</u>	<u>31,53,27,263</u>
Income tax for Current Year		11,50,00,000	7,95,00,000
Income Tax for Earlier Years		11,50,00,000	7,95,00,000
Profit / (Loss) after Tax		<u>29,25,75,151</u>	<u>23,58,27,263</u>
Add : Balance Brought From Previous Year		23,58,27,263	17,01,35,793
Less amount transfered	17	<u>(23,58,27,263)</u>	<u>(17,01,35,793)</u>
Balance carried to Balance Sheet		<u>29,25,75,151</u>	<u>23,58,27,263</u>

Significant Accounting Policies and Notes to Accounts 18

Schedule '1' to '18' annexed hereto , form an integral part of Final Accounts.

For and on behalf of the Board of Directors


(Divya Sood)
AM (A/cs)


(Ashok Kumar)
Dy. Manager (A/cs)


(Harsh Vardhan)
Manager (A & F)


(Anice Joseph Chandra)
Managing Director

As per our separate report of even date annexed.

For Anil Rajaram & Co.
Chartered Accountants


New Delhi
CA. Dr. A.K. Agrawal
Partner
M.No.088963
UDIN: 230859638HBDJW4157

For O. Aggarwal & Co.
Chartered Accountants


New Delhi
(CA. O.P. Aggarwal)
Partner
M.No.083862
UDIN: 2308386284VZFG2893

For Lalit Gupta & Associates
Chartered Accountants


New Delhi
(CA Lalit Gupta)
Partner
M.No.082727
UDIN: 230827278GUZTN2615

Place: New Delhi
Date: 25-08-2023

NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

Cash Flow Statement for the Year Ending 31st March' 2023

(In Rupees)

Particulars	Figures as at the end of Current Reporting Period 31st March 2023	Figures as at the end of Previous Reporting Period 31st March 2022
Cash flows from operating activities		
Net profit before taxation, and extraordinary item	40,75,75,151	31,53,27,263
Adjustments for:		
Depreciation	25,05,136	27,32,698
Dividend income	(30,15,000)	(30,15,000)
Interest Income	(10,87,90,816)	(9,46,67,457)
Profit on Sale of Fixed Asset (Net)	(26,114)	3,10,315
Operating profit before working capital changes	29,82,48,357	22,06,87,819
Increase in Inventories	(3,45,83,79,393)	44,06,57,257
Decrease in Sundry Debtors	1,06,52,43,202	(22,21,39,089)
Increase in Customer at Credit	92,39,36,395	(7,64,63,390)
Increase in Sundry Creditors	60,08,18,703	1,14,81,28,932
Increase in Advance to Supplier	(34,81,96,784)	(1,28,25,03,793)
Increase in Other Advances & Claims receivable	(33,52,83,516)	(27,98,94,338)
Increase in Other Liabilities & Provisions	4,53,27,34,336	78,82,49,012
Government Grant	-	-
Cash generated from operations	3,27,91,21,300	73,67,22,410
Cash flow before extraordinary item	3,27,91,21,300	73,67,22,410
Net cash from operating activities		73,67,22,410
Cash flows from investing activities		
Purchase of Fixed Assets	(9,15,196)	(19,12,959)
Proceeds from sale of Fixed Assets	1,43,813	6,53,312
Increase in Investments	-	-
Interest income	10,87,90,816	9,46,67,457
Dividends received	30,15,000	30,15,000
Net cash from investing activities		9,64,22,810
Cash flows from financing activities		
Proceeds from issuance of Share Capital	-	(50,00,000)
Contribution to Education Fund	(23,58,273)	(17,01,358)
Net cash used in financing activities		(67,01,358)
Net increase in cash and cash equivalents	3,38,77,97,459	82,64,43,862
Cash and cash equivalents at beginning . (see Note 1)	2,52,39,93,935	1,69,75,60,073
Cash and cash equivalents at end of period (see Note 1)	5,91,17,91,394	2,52,39,93,935

Notes.

1. Cash and Cash Equivalents

Cash and cash equivalents included in the cash flow statement comprise the following balance sheet

	2023	2022
Cash on hand and balances with banks	4567212939	1367357162
Short-term investments	1344578455	1156636773
Cash and cash equivalents	5911791394	2523993935

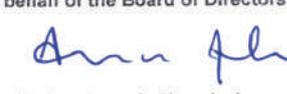
2. Figure under bracket represents Cash Outflows

For and on behalf of the Board of Directors


(Divya Sood)
AM (A/c)


(Ashok Kumar)
Dy. Manager (A/c)


(Harsh Vardhan)
Manager (A & F)


(Anice Joseph Chandra)
Managing Director

As per our separate report of even date annexed.

For Anil Rajaram & Co.
Chartered Accountants
FRN 007077N

(CA. Dr. A.K. Agrawal)
Partner
M.No. 085963
UDIN: 23085963BHB DJW4157

For O. Aggarwal & Co.
Chartered Accountants
FRN 005755N

(CA. O.P. Aggarwal)
Partner
M.No. 083862
UDIN: 23083862B4VZF42093

For Lalit Gupta & Associates
Chartered Accountants
FRN 004340M

(CA. Lalit Gupta)
Partner
M.No. 082727
UDIN: 23082727B6UZTN2615

Place: New Delhi

Date: 25-08-2023

NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED

NEW DELHI

SCHEDULE '1' - SHARE CAPITAL

Particulars	Current year Rs	Previous Year Rs
AUTHORISED CAPITAL		
2,50,000 Shares of Rs 2,000 each	<u>50,00,00,000</u>	<u>50,00,00,000</u>
SUBSCRIBED AND PAID UP CAPITAL		
Government of India	9,48,50,000	9,48,50,000
[Redeemable : 47425 Shares. (Previous year : 47425 Shares) of Rs 2000 each Shares are redeemable after five years from the date of allotment in ten equal instalments.]		
Others		
Apex Bodies	2,02,00,000	2,02,00,000
Non Redeemable : 10100 Shares. (Previous Year : 10100 Shares.) of Rs 2000 each fully paid up.		
State Federations	2,72,06,000	2,72,06,000
Non Redeemable : 13603 Shares. (Previous Year : 13603 Shares.) of Rs 2000 each fully paid up.		
Cooperatives	79,26,000	79,26,000
Non Redeemable : 3963 Shares. (Previous Year : 3963 Shares.) of Rs 2000 each fully paid up.	<u>5,53,32,000</u>	<u>5,53,32,000</u>
TOTAL	<u><u>15,01,82,000</u></u>	<u><u>15,01,82,000</u></u>





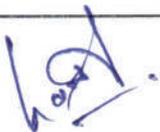



NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE ' 2 ' - RESERVES AND OTHER FUNDS

Particulars	Current year Rs		Previous Year Rs	
Reserve Fund				
Balance brought forward	35,48,10,708		28,67,56,391	
Additions	<u>9,43,30,905</u>	44,91,41,613	<u>6,80,54,317</u>	35,48,10,708
Building Fund				
Balance brought forward	11,37,16,193		9,37,16,193	
Additions	<u>2,00,00,000</u>	13,37,16,193	<u>2,00,00,000</u>	11,37,16,193
Business Reserve				
Balance brought forward	16,09,53,027		13,54,32,658	
Additions	<u>3,53,74,089</u>	19,63,27,116	<u>2,55,20,369</u>	16,09,53,027
Employees Benevolent Fund				
Balance brought forward	6,00,000		6,00,000	
Additions	<u>-</u>	6,00,000	<u>-</u>	6,00,000
Development Fund				
Balance brought forward	16,77,67,764		12,99,21,594	
Additions	<u>6,01,81,270</u>	22,79,49,034	<u>3,78,46,170</u>	16,77,67,764
Capital Reserve (Grant-in-Aid) Vehicles				
Balance brought forward	3		3	
Additions	<u>-</u>	3	<u>-</u>	3
Provision for Dividend				
Balance brought forward	1,70,13,579		-	
Additions	<u>2,35,82,726</u>	4,05,96,305	<u>1,70,13,579</u>	1,70,13,579
TOTAL		<u><u>1,04,83,30,264</u></u>		<u><u>81,48,61,274</u></u>








NATIONAL COOPERATIVE CONSUMERS FEDERATION OF INDIA LTD.
HEAD OFFICE - NEW DELHI

SCHEDULE '3' PROPERTY, PLANT & EQUIPMENT-(2022-23)

(FIG. IN RS.)

Particulars	Gross Block			Depreciation			Net Block					
	Bal. as on 01.04.22	Add. during the year Purchases	Transfers	Sales	Transfer	Bal. as on 31.03.23	For the year transf. Year	On Assets disposed off	Transfer	Bal. as on 31.03.23	As on 01.04.22	As on 31.03.23
LAND(Freehold)	76085278	0	0	0	0	76085278	0	0	0	0	76085278	76085278
LAND(Leasehold)	484333	0	0	0	0	484333	3311	0	0	197546	290098	286787
BUILDING	56502293	0	0	0	0	56502293	1447672	0	0	43473265	14476700	13029028
PLANT & MACHINERY	16501	0	0	0	0	16501	14	0	0	16424	91	77
FURNITURE & FIXTURES	6553725	264686	0	171694	0	6646717	130006	0	91612	5344380	1247739	1302337
OFFICE EQUIPMENTS	4911994	312374	0	125313	0	5099055	124641	0	100672	4257042	679921	842013
COMPUTERS	8001652	338136	61000	259496	160550	7980742	564219	23898	246520	6952917	1266884	1027825
VEHICLES	6742472	0	686403	0	686403	6742472	183347	539344	0	5703445	1222374	1039027
LEASE HOLD IMPROVEMENT	2708875	0	0	0	0	2708875	51926	0	0	2241551	519250	467324
TOTAL	162007123	915196	747403	556503	846953	162266266	2505136	563242	438804	68186570	95787335	94079696
PREVIOUS YEAR	174634348	1912959	0	14540184	0	162007123	2732698	0	13576558	66219788	97570700	95787335

Handwritten signature

Handwritten signature

Handwritten signature

Handwritten signature



NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE ' 4 ' - INVESTMENTS

Particulars	Current year Rs	Previous Year Rs
LONGTERM INVESTMENTS IN SHARES OF OTHER COOPERATIVES AT COST (UNQUOTED)		
National Agricultural Cooperative Marketing Federation of India Limited (800 Shares of Rs 25000 each fully paid up.)	2,00,00,000	2,00,00,000
Indian Tourism Cooperative Limited. (8 Shares of Rs 5000 each fully paid up.)	40,000	40,000
Delhi State Cooperative Bank limited. (200 Shares of Rs 50 each fully paid up.)	10,000	10,000
National Cooperative Bank of India Limited. (50 Shares of Rs 10000 each fully paid up.)	5,00,000	5,00,000
TOTAL	2,05,50,000	2,05,50,000








NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE ' 6 ' - SUNDRY DEBTORS

Particulars	Current year Rs	Previous Year Rs
Sundry Debtors (Unsecured)		
- Considered Good	4,39,99,86,514	5,46,52,29,716
- Considered Doubtful	<u>1,43,73,755</u>	<u>1,43,73,755</u>
	4,41,43,60,269	5,47,96,03,471
Less Provisions for doubtful debts	<u>1,43,73,755</u>	<u>1,43,73,755</u>
	4,39,99,86,514	5,46,52,29,716
Canalization Charges Receivable (Considered Good)	79,650	79,650
TOTAL	<u>4,40,00,66,164</u>	<u>5,46,53,09,366</u>

Good *Asst.* *Head.* *Shree ph*



NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE ' 8 ' - LOANS AND ADVANCES

Particulars	Current year Rs	Previous Year Rs
Advances to Suppliers (Unsecured)		
- Considered Good	2,42,28,09,364	2,07,46,12,580
- Considered Doubtful	<u>1,15,58,002</u>	<u>2,58,002</u>
	2,43,43,67,366	2,07,48,70,582
Less Provisions for doubtful balances	<u>1,15,58,002</u>	<u>2,58,002</u>
	2,42,28,09,364	2,07,46,12,580
Advances to Employees		
- Considered Good	11,71,406	10,78,157
Other Advances (Unsecured)		
- Considered Good	79,22,31,763	57,07,57,882
- Considered Doubtful	<u>34,574</u>	<u>34,574</u>
	79,22,66,337	57,07,92,456
Less Provisions for doubtful balances	<u>34,574</u>	<u>34,574</u>
	79,22,31,763	57,07,57,882
Interest Receivable	7,47,14,995	3,15,62,407
Subsidy Receivable from GOI	11,42,832	11,42,832
Claims Receivable (Unsecured)		
- Considered Good	3,11,29,572	3,11,37,549
- Considered Doubtful	<u>1,83,40,229</u>	<u>1,83,40,229</u>
	4,94,69,801	4,94,77,778
Less Provisions for doubtful claims	<u>1,83,40,229</u>	<u>1,83,40,229</u>
	3,11,29,572	3,11,37,549
Amount recoverable from Income Tax Deptt.	18,48,09,249	11,42,37,474
TOTAL	<u>3,50,80,09,181</u>	<u>2,82,45,28,881</u>

Good Ashu Singh Anil Rajaram



NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE '9' - CURRENT LIABILITIES AND PROVISIONS

Particulars	Current year Rs	Previous Year Rs
Sundry creditors for Purchases, Services and Expenses.	8,01,80,80,246	7,41,72,61,543
Customers at Credit	1,11,94,96,326	19,55,59,931
Statutory Liabilities	2,16,39,355	3,14,21,078
Provisions for Doubtful Balances	2,70,00,000	2,70,00,000
Other Liabilities (Incl Security Deposits /EMD received.)	7,00,87,13,717	2,38,66,97,658
Provision for Income Tax	11,50,00,000	7,95,00,000
	<u>16,30,99,29,644</u>	<u>10,13,74,40,210</u>

Handwritten signatures and initials in blue ink.



**NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI**

SCHEDULE ' 10 ' - OTHER INCOME

Particulars	Current year Rs.	Previous Year Rs.
Miscellaneous Receipts	51,28,545	19,31,206
Service Charges	31,89,647	28,56,787
Interest Received	10,87,90,816	9,46,67,457
Rent Received	86,76,694	92,25,788
Dividend on Investments	30,15,000	30,15,000
Excess Provisions and Balances written back	2,269	25,31,329
Profit on Sale of Fixed Assets	26,114	1,82,243
Less loss on Sale of Fixed Assets	-	-
TOTAL	12,88,29,085	11,44,09,810








NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE ' 11 ' - COST OF GOODS SOLD

Particulars	Current year Rs.	Previous Year Rs.
Opening Stocks	40,81,41,230	84,87,98,488
Purchases of Goods and Services	30,75,36,66,715	22,19,69,39,349
Expenses on purchases	32,40,86,685	9,49,01,222
Less: Freight and other expenses recovered	<u>-</u>	<u>-</u>
Mill Expenses and Processing Charges	<u>-</u>	<u>-</u>
	<u>31,48,58,94,630</u>	<u>23,14,06,39,059</u>
Less : Closing Stocks	3,86,65,20,624	40,81,41,230
TOTAL	<u><u>27,61,93,74,006</u></u>	<u><u>22,73,24,97,829</u></u>

Soad *Aswini* *hard* *Ana flr*



NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED NEW DELHI		
SCHEDULE ' 12 ' - EMPLOYEES REMUNERATION AND BENEFITS		
Particulars	Current year Rs.	Previous Year Rs.
Salaries and Allowances	13,63,04,925	9,56,19,907
Contribution to Provident Fund,	84,00,259	69,58,501
Medical Expenses	17,14,118	2,68,611
Staff Welfare Expenses	7,90,844	4,56,044
Bonus	53,892	69,501
Gratuity	98,61,363	65,52,079
TOTAL	<u><u>15,71,25,401</u></u>	<u><u>10,99,24,643</u></u>








**NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI**

SCHEDULE ' 13 ' - ADMINISTRATIVE AND OTHER EXPENSES

Particulars	Current year Rs.	Previous Year Rs.
Rent , Rates and Taxes	1,64,46,593	1,53,52,154
Office Maintenance (Including Guest House Expenses)	62,89,170	82,04,245
Repairs and Maintenance of Vehicles	16,34,481	4,86,282
Repairs and Maintenance - Others	9,12,701	4,56,314
Traveling and Conveyance (including Directors traveling , and General Body Meeting expenses. (Rs.8,96,080/ Previous Year Rs. 1,26,383)	38,88,524	33,82,328
Directors Sitting Fee	3,80,598	6,00,000
Printing and Stationary	13,54,136	10,23,462
Postage and Telegrams	1,63,175	88,396
Communication Expenses	6,11,677	6,73,503
Legal and Professional Charges [Including Internal Audit Fees]	1,76,71,218	1,33,89,231
Additional Sales Tax	67,102	2,43,610
Miscellaneous Expenses	16,88,441	10,09,323
Loss on sale of asset	-	4,92,558
Payment to Auditors Audit Fees & Tax Audit Fees	12,00,000	12,00,000
TOTAL	5,23,07,816	4,66,01,406

Handwritten signatures in blue ink.



NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE ' 14 ' - FINANCE CHARGES

Particulars	Current year Rs.	Previous Year Rs.
Interest and Bank Charges	5,69,868	1,91,169
TOTAL	5,69,868	1,91,169

Good *Ashu* *Hand* *done plz*



**NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI**

SCHEDULE ' 15 ' - SELLING AND DISTRIBUTION EXPENSES

Particulars	Current year Rs.	Previous Year Rs.
Rent - Warehouses and Godowns	1,26,690	1,22,112
Business Promotion Expenses	13,77,712	4,49,606
Seminars and Conferences	-	1,22,858
Advertisement and Publicity	6,35,561	1,43,426
Commission and Discounts	-	16,50,000
Packing and Forwarding Expenses	2,60,550	28,120
Insurance Charges	1,42,405	1,19,189
TOTAL	25,42,918	26,35,311

(Handwritten signatures in blue ink)



**NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI**

SCHEDULE ' 16 ' - PRIOR PERIOD ADJUSTMENTS

Particulars	Current year Rs.	Previous Year Rs.
1) Prior Period Income	69	13,58,243
Less:		
2) Prior Period Expenses	7,09,110	21,52,544
	7,09,041	7,94,301
TOTAL	7,09,041	7,94,301

Handwritten signatures and initials in blue ink.



SCHEDULE-18 – ACCOUNTING POLICIES & NOTES TO ACCOUNTS

A. ACCOUNTING POLICIES

1. Basis of Preparation

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis and in accordance with the provisions of the Multi-State Coop. Societies Act, 2002.

2. Use of Estimates

The preparation of Financial Statements in conformity with GAAP requires the management to make judgements, estimates and assumptions that affect the reported amount of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the date of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring adjustment to the carrying amounts of assets or liabilities in future periods.

Significant estimates used by the management in the preparation of these financial statements include the useful life of fixed assets and intangible assets and provisions for doubtful debts/advances. Difference, if any, between the actual results and estimates are recognized in the period in which the results are known/materialized.

3. Revenue/Expense recognition

The Federation follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except the following:

- i. Sales and Contractual Receipts are recognized on the actual transfer of title of goods.
- ii. Dividend from investments is recognized once the right to receive the payment is established.
- iii. Petty balances up to Rs. 100/- in each case are being written off/back.
- iv. Items of income/expenses relating to prior period(s) not exceeding Rs.1.00 Lakh in each case are treated as income/expenses for the current year.

4. Employee benefits

- (i) The Federation is paying premium to the Life Insurance Corporation of India to cover the liability for group Gratuity-cum-Life Insurance benefits. However Short Provision towards Gratuity as per Actuarial report.

(ii) The Federation's contribution to Provident Fund is accounted for on actual basis and deposited with the appropriate authorities and charged to the Profit & Loss Account.

(iii) Liabilities arising consequent to the employees retiring under the Voluntary Retirement Scheme are accounted for as and when due.

Soad *Ashu* *haz* *Shu pl*



- (iv) Liabilities towards encashment of Earned Leave has been provided in books of accounts on the basis of Actuarial Valuation Report.
- (v) Expenditure on Leave Travel Concession to Employees is recognized in the year of availment.

5. Fixed Assets

- (i) Fixed assets are stated at historical cost less accumulated depreciation and accumulated impairment losses, if any.

6. Depreciation

- (i) Depreciation on Fixed Assets is provided on written down value basis on individual items at the rates prescribed under the Income Tax Rules, 1962, as amended to date.
- (ii) Land including Leasehold land is shown at cost of acquisition, less accumulated amortization.

7. Impairment of Assets

- (i) An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss Account in the year in which an asset is identified as impaired.

8. Investments

- (i) Investments are recorded at cost on the date of purchase. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary in the opinion of management.
- (ii) Short Term investments are stated at cost or market value whichever is lower.

9. Inventories

- (i) The goods traded (finished goods) by the Federation are valued at direct cost or market price whichever is lower.
- (ii) Stocks in transit are valued at ex-godown cost.
- (iii) Stock of Raw Material at Processing Unit, Stores, Spares and Packing Material are valued at cost.

10. Provisions, Contingent Liabilities and Contingent Assets

Provisions: Provision is recognized when the Federation has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made.

Provisions are determined based upon management estimates required to settle the obligation at the Balance Sheet date. They are reviewed at each Balance Sheet and adjusted to reflect the current management estimates.

(Handwritten signatures)



Contingent Liabilities: No provision is recognized for liabilities where future outcome cannot be ascertained with reasonable certainty. Such liabilities are treated as contingent and disclosed by way of Notes to the Accounts. 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. Then there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets: Contingent Assets are neither recognized nor disclosed in the financial statements.

11. Borrowing costs:

Borrowing costs attributable to the acquisition and construction of qualifying assets are capitalized as part of the cost of such assets is one that takes substantial period of time, to get ready for internal use. Other borrowing costs are charged to revenue. However, there are no borrowings and no interest paid during the year on the same.

12. Operating Leases

Assets acquired on leases wherein a significant portion of the risks and rewards of ownership are retained by the lesser 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.

13. Current Tax

Provision for Current Tax: Tax expense for the year comprising current and deferred tax is included in determining the net profit for the year.

Current Tax: Provision for current tax comprises of current income tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Income taxes are accrued in the same period the related revenue and expenses arise.

Deferred Tax: Provision for deferred tax (reflecting the tax effects of timing differences between accounting income and taxable income for the period) is determined in accordance with Accounting Standard-22 issued by Institute of Chartered Accountants of India. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantially enacted by the balance sheet date. Deferred tax assets are recognized and carry forward to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.








14. Prior Period Expenses

Transactions relating to the prior period not exceeding Rs 1.00 Lakh in each case have been booked in the current year under the respective heads of account either as income or as expenditure, which is not in consonance with Accounting Standard-5 on "Net Profit or Loss for the Period, Prior Period Items and changes in Accounting Policies", issued by the Institute of Chartered Accountants of India, the impact of which on the accounts has not been ascertained by the Federation.

15. Foreign Exchange Transactions

- (i) Foreign currency transactions are recorded on initial recognition in the reporting currency by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency on the date of transaction.
- (ii) Monetary foreign currency assets and liabilities of integral foreign operations are translated at closing exchange rates at the balance sheet date and the resulting profit/loss is included in the profit and loss account.

B. NOTES TO ACCOUNTS

1. Contingent Liabilities

- (a) Identified Claims against the Federation not acknowledged as debts as on 31.03.2023.

	Current year	Previous year
(i) Trading/Operational	1352.67 Lakhs	1199.95 Lakhs
(ii) Others	264.40 Lakhs	224.07 Lakhs

- (b) Guarantees issued by the banks on behalf of the Federation

	Current year	Previous year
	1013.00 Lakhs	1215.00 Lakhs

- (c) Sales Tax demands in appeal

	Current year	Previous year
	2567.17 Lakhs	2761.75 Lakhs

- (d) Liabilities arising if any, out of cases filed by the ex-employees amount unascertainable.

Service Tax demands under an appeal

	Current year	Previous year
	214.81 Lakhs	214.81 Lakhs

NCCF had given bonds to Custom Authorities amounting Rs.92.43 Lakhs (previous year 92.43 lakhs) for revision of custom duty on Import of fresh Garlic in 2002-03. The matter is subjudiced before the Hon'ble High Court of Delhi.







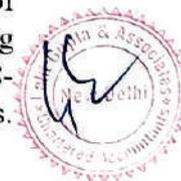



2. Sundry Debtors, Creditors, Unlinked Balances in Debtors and Creditors, amounts receivable and payable including accounts with various offices of FCI are subject to confirmation and reconciliation. The Federation is in the process of reconciling the above accounts. On such reconciliation and specific identification, necessary adjustments and provisions, wherever required shall be made in the books of account.
3. In modifications of the terms of the original agreement dated 30.05.2006 and subsequent modifications therein from time to time including the decision taken in the meeting held on 18.01.2012 which was put into agreement on 31.07.2012, between the Federation and the developer M/s. Sunny Rock Estates & Developers Pvt. Ltd. for the Housing Project at Rajarhat, Kolkata. The revised agreement provided that in place of NCCF, the developer would dispose of the flats to the allottees directly. The Federation has received the administrative margin directly from the Developer amounting to Rs.2.04 crores, whereas all the statutory levies, costs and any liabilities would be borne by the developer. Keeping in view the above modifications, the developer is responsible for the entire cost of the Project and any obligations including the estimated expenditure. However, the Federation has yet to transfer the cost of 4.684 acres of freehold land including development costs amounting to Rs.11,55,10,756.00 (Previous Year: Rs.11,55,10,756.00) shown as work in progress in the books of account, to the society which is yet to be incorporated as per the terms of allotment of land and original agreement. The final adjustment if any, shall be made at the time of transfer of project.
4. Foreign remittances amounting to Rs.18.39 Lakhs had been credited by NCCF bankers during the year 2002-03, presumingly against exports effected by M/s City Shoes. This amount has been kept separately in the Fixed Deposit pending any claim from the remitter. In terms of the Agreement, an arbitration award dated 20.07.2005 of Rs. 4.45 crores plus interest @ 10% from 26.04.2004 till settlement in favour of the federation is under process of execution in the Hon'ble High Court of Delhi. Separate suit for recovery has been filed in the Hon'ble Delhi High Court.
5. **Income Tax**
Necessary provision for Income Tax has been made in the books of accounts for the financial year 2022-23.

6. During the Financial Year 2020-21, National Cooperative Consumers' Federation of India Limited (NCCF) received from National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) on account of Dividend for the Financial Year 2018-19 and 2019-20. Further dividend amounting to Rs. 12,00,000/- is paid on shares of Rs. 1.0 Cr allotted in 2017-18 for the FY 2018-19 and Rs. 20,00,000/- for FY 2019-20.

As per Clause 5(G) of the Bye-Laws of NCCF, the Membership of the NCCF shall be open to National Agricultural Cooperative Marketing Federation of India Ltd. (NAFED) on reciprocal basis.

Handwritten signatures:    



Accordingly, NAFED has allotted the shares via Certificate Number 497 dated 04.01.2018 worth Rs. 1.00 Cr which was informed through letter no. HO/FA/FIN/Dividend/2019-20/M.No.-29 dated 01.01.2021. However the NCCF did not allot any shares to NAFED.

The NCCF has shown Rs. 1,00,00,000/- received from NAFED in Sundry Liabilities along with dividend of Rs. 12,00,000/- for the FY 18-19, Rs. 20,00,000/- for the FY 19-20, Rs.15,00,000/- for the FY 20-21 and Rs.15,00,000/- for FY 21-22, totally Rs. 1,62,00,000/-.

- An amount of Rs. 84,07,280/- was recognized as claim against M/s. United India Insurance Company Ltd., for loss in stocks, in earlier year, relating to supply of Imported Yellow Peas by Jaipur branch. An amount of Rs.19,18,801/- was admitted by the Insurance Company, which has not been accepted by the Federation and is being contested. The claim amount of Rs. 64,88,479/- not admitted by the United India Insurance Company Ltd. has been provided for in the books of account in earlier year. The actual amount of insurance claim would be recognized as and when received in accordance with Accounting Standard (AS 9), issued by ICAI.

8. Segment Reporting

The Federation is predominantly engaged in the trading of consumable goods like Grocery, Tea, Textiles, Levy Sugar, Coal, General Merchandise items, Agri Inputs, Medicines in domestic market, Import of pulses, Canalization charges (N.O.C. for export of onion), procurement of Pulses/Onion under PSF and also the business of Real Estate Development. Therefore, the Accounts are prepared as a domestic segment being the primary segment as per Accounting Standard (AS-17) issued by the ICAI. The details of the same are given in Annexure-I.

9. Related Party Disclosure

Key Managerial Personnel:

- Shri Manoj Kumar Semwal (Managing Director) upto 13th January, 2023
- Shri Vineet Mathur (Managing Director) from 14th January 2023 to 19th April 2023

Transactions with related parties



Particulars	(Rs.in Lakhs)	
	Current Year	Previous Year
Managerial Remuneration	29.15	34.46



Doed

Ashish

Manoj

Vineet

10. Deferred Tax

As per Accounting Standard (AS-22) on Accounting for taxes on income issued by ICAI, the computation of deferred tax liability/asset as on 31st March, 2023 comprises of following: -

Particulars	Year ended 31.03.2023	Year ended 31.03.2022
a) Deferred Tax Liability		
Related to Fixed Assets		
Depreciation as per Books of Accounts	25,05,136	27,32,698
Depreciation as per Income Tax Act	24,94,616	26,98,375
Difference in Balances	10,520	34,323
Tax Rates		
b) Deferred Tax Assets	-	-
Related to Fixed Assets	-	-
Depreciation as per Books of Accounts	-	-
Depreciation as per Income Tax Act	-	-
Difference in Balances	-	-
Disallowance as per Income Tax	-	-
Provision for doubtful debts	-	-
Provision for doubtful Balances/claims	-	-
Disallowance u/s 43B	0.00	0.00
Deduction of VRS	-	-
Net Timing Difference:	10,520	34,323
Tax Rates	25.20%	25.17%
Deferred Tax Assets (Net)	2,651	8639

The Deferred Tax Assets (Net) as on 31.03.2023 has not been recognized in the books of account of the Federation in the absence of reasonable certainty, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Commodity-wise details of items of goods traded by the Federation are as per Annexure-I.

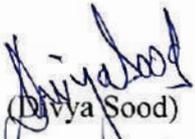
Paisa have been rounded off to nearest Rupee.



Shood *Aggarwal* *had.* *Shree*

13. Previous year's figures have been regrouped/re-arranged, wherever considered necessary to make them comparable with those of the current year.

For and on behalf of the Board of Directors



(Divya Sood)
AM (A/c's)



(Ashok Kumar)
DM (A/c's)



(Harsh Vardhan)
Manager (A&F)



(Anice Joseph Chandra)
Managing Director

As per our separate report of even date annexed.

For Anil Rajaram & Co.

Chartered Accountants

FRN 007077N



(CA. Dr. A.K. Agrawal)

Partner
M.No. 085963

UDIN: 23085963B4B0JW4157

For O. Aggarwal & CO.

Chartered Accountants

FRN 005755N



(CA. O.P. Aggarwal)

Partner
M.No. 083862

UDIN: 23083862B4VZFC2893

For Lalit Gupta & Associates

Chartered Accountants

FRN 004540N



(CA Lalit Gupta)

Partner
M.No. 082727

UDIN: 23082727B4UZTN2615

Place: New Delhi

Date: 25-08-2023

NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

INFORMATION ABOUT BUSINESS SEGMENTS FOR THE YEAR ENDING 31.03.2023

	Goods		Merchandise		Export		Import		Projects	
	(Figures in Rs.)									
1) Segment Revenue										
Sales Revenue	1,35,87,845	25,39,54,32,500	1,07,62,47,984	79,09,15,382	-	38,50,53,899	33,46,42,782	2,39,36,851	-	28,11,38,80,252
Less : Cost of goods sold	1,30,55,245	24,99,50,65,297	1,04,36,07,637	76,86,69,161	-	36,42,77,983	32,07,49,036	2,32,14,791	-	27,81,93,74,006
Segment Result	5,32,600	40,03,67,204	3,26,40,348	2,22,46,222	(2,90,98,34,520)	2,07,75,716	1,38,93,744	7,22,060	-	49,45,06,246
Other Revenue										12,81,20,044
Total Revenue										62,26,26,290
2) Segment Results										
Interest										21,19,76,135
Depreciation										5,69,868
Net Profit / (Loss) before Income Tax										25,05,136
Income Tax										40,76,75,151
Net Profit / (Loss) after Income Tax										11,50,00,000
3) Assets & Liabilities**										
Segment Assets										29,25,75,151
Fixed Assets										9,40,79,696
Current Assets, Loans & Advances										17,68,63,87,363
Investments										2,05,50,000
Total Assets										17,80,10,17,059
Segment Liabilities										
Capital Employed										1,49,10,87,415
Current Liabilities & Provisions										16,30,99,29,644
Total Liabilities										17,80,10,17,059
(a) **Assets used in the Federation's business or liabilities contracted are common in nature for all and cannot be allocated to a specific segment.										










NCCF MEMBERS as on 31st March, 2023

Under Bye Law No. 5(A) & 5(B)

S.No.	
1	A.P. State Coop. Cons. Federation Ltd, PJ-59/A, Govt. Officers Colony, Panjagutta, HYDERABAD – 500 082
2	Assam State Coop. Mktg. & Cons. Federation Ltd, Medical College Road, Bhangagarh, GUWAHATI – 781 005 (Assam)
3	Bihar State Cons. Coop. Fed. Ltd, Bihar Coop. Federation Bhawan, Budh Marg, PATNA – 800 001
4	Delhi State Cons. Coop. Federation Ltd, E-579, Palam Extn., Sector-7, Dwarka, NEW DELHI – 110 077
5	Haryana State Federation of Cons. Coop. W/s. Stores Ltd, SCO No. 1006-7, Sector 22-B, CHANDIGARH – 160 022
6	J&K State Coop. Cons. Federation Ltd, Megharmal Bagh, Opp.: Central Market, SRINAGAR (J&K)
7	Karnataka State Cons. Coop. Federation Ltd, No. 4, Pampamaha Kavi Road, Chamarajpet, BANGALORE – 560 018 (Karnataka)
8	Kerala State Coop. Cons. Federation Ltd, Convent Junction, EARNAKULAM, Kochi – 360 943
9	M.P. State Federation of Cons. Coop. W/s. Stores Ltd, Priya Darshini Bhawan, New Market, T.T. Nagar, BHOPAL – 462 003
10	Maharashtra State Coop. Cons. Federation Ltd, 87-A, Raj Chambers, Devji Patanshi Marg, Dana Bunder, MUMBAI – 400 009 (Maharashtra)
11	Meghalaya State Coop. Mktg. & Cons. Federation Ltd, G.S. Road, Lamdiengjri, SHILLONG – 793 002 (Meghalaya)
12	Nagaland State Coop. Mktg. & Cons. Federation Ltd, DIMAPUR – 797112 (Nagaland)
13	Orissa State Cons. Coop. Federation Ltd, Unit – III, Opp. Sriya Talkies, P.Box No. 125, BHUBANESWAR -751 001 (Orissa)
14	Rajasthan State Coop. Cons. Fed. Ltd, Nehru Sahakar Bhawan, Central Wing, Bhawani Singh Road, JAIPUR – 302 001 (Rajasthan)
15	Tamil Nadu State Cons. Coop. Fed. Ltd, 29/2, Arcot Road, Saligraman, CHENNAI – 600 093 (Tamil Nadu)
16	The Goa Coop. Mktg. Supply Federation Ltd, Shakar Bhawan, PANAJI - 401 001 (Goa)
17	The Gujarat State Co-op. Consumer's Federation Ltd, Hasubhai Chamber, 2nd Floor, Near Town hall, Ellis Bridge, AHMEDABAD – 380 006 (Gujarat)
18	The Himachal Pradesh State Coop. Mktg. & Cons. Federation Ltd, No. 1, Bank Building, The Mall, SHIMLA (H.P.)
19	The Tripura State Coop. Cons. Federation Ltd, Netaji Subhash Road, AGARTALA – 799 001 (Tripura)
20	UP Upbhokta Sahakari Sangh Ltd, Ali Manzil, Walaquadar Road, LUCKNOW (U.P.)
21	Uttarakhand State Cooperative Fed. Ltd. 59/1, Inder Road, Dalanwala, Dehradun -248001, Uttarakhand
22	West Bengal State Federation of W/s. Cons. Coop. Society Ltd, P-1, Hide Lane, Akbar Mansion, 3rd Floor, KOLKATA – 700 013 (West Bengal)
23	Punjab State Federation Consumer Cooperative Wholesale Store, CHANDIGARH.

Registration Under Bye Law No. 5(C)

Sr.No.	Maharashtra
24	Anand Mangal Central Cons. Coop. W/s. & Retail Stores Ltd, B-305, Laram Shopping Centre, M.A. Road, Andheri (West) MUMBAI – 400 058
25	Apna Bazar, Cooperative , Mumbai kamgar Madhyawarti Grahak Sahakari Sanstha Maryadit, 106-A, Govindji Kent Road, Naigaum, MUMBAI – 400 014 (Maharashtra)
26	Colaba Central Coop. Cons. W/s. & Retail Stores Ltd, Hotel Majestic, Opp.: Regal Cinema, MUMBAI – 400 001
27	“Desh Bhakt” Ratnappanna Kumbhar Janta Central Coop. Cons. Stores Ltd, 1517-C, laxmi Puri, KOLHAPUR – 416 002 (Maharashtra)
28	Kolhapur Central Coop. Cons. Stores Ltd, 645-E, 1st Lane, Shahupuri, KOLHAPUR–416 001 (Maharashtra)
29	Janta Central Coop. Cons. W/R Stores Ltd, Janata Bhandar, B-109, Laram Shopping Centre,M.A. Road, Andheri (West), MUMBAI – 400 058 (Maharashtra)
30	Oswal Cons. Coop. Society Ltd, Aminabi Amani Malik Chand,Pathan Wadi, Dindoshipuda,Quarry Road, MALAD (E),MUMBAI – 400 097
31	Sangam Cons. Coop. Society Ltd, 225/10, Jamali Building, Ganesh Bangh Lane, Kurla (W)M, MUMBAI – 400 070 (Maharashtra)
32	Satara Jilha Madhyawarti Sahakari Grahak Sangh Ltd, Market Yard, SATARA – 425 001 (Maharashtra)
33	Shetkari Sahakari Sangh Ltd, P.B. No. 311, Bhavani Mandap, KOLHAPUR – 416 012 (Maharashtra)
34	Shree Warna Vibag Sahakari Grahak Mandal Ltd, WARNA NAGAR – 416 113, Distt.: Kolhapur (Maharashtra)
35	Suparibaug Madhayavarti Sahakari Grahak Sangh Ltd, Chandha Building, Dr. Ambedkar Road, Parel, MUMBAI – 400 012 (Maharashtra)
36	The Maratha Akyawardhak Central Coop. Cons. W/s. & Retail Stores Ltd, 40-A, Dena Bank Building, Shahid Bhagat Singh Road, Colaba , MUMBAI – 400 005
37	The Pragati Mandal Central Cons. Coop. Stores Ltd, 124/126, Kika Street, (Gualal Wadi), Mahavir Mansion, MUMBAI – 400 004 (Maharashtra)
38	The Vidarbha Coop. Mktg. Federation Ltd, Ganeshpeth, NAGPUR – 440 018
39	Nashik Jilha Central Coop. Cons. Sangh Ltd, Laxmi Niwas, Peth Road, Panchavati, NASHIK – 422 003

40	Shreebag Sah. Madhyavarti Grahak Mandal Ltd, Raigad Bajar, P.B. No. 9, Alibag, Distt.: Raigad, MAHARASHTRA Pin – 402 201
41	Nashik Jillha Krishi Audyogik Sahakari Sangh Ltd, Dwarka Point, New Mumbai – Agra Road, NASHIK – 422 011
42	Prabhat Sahkari Grahak Sangathan Maryadit, Aurangabad
43	Aurangabad Central Co-op Cons. Society Ltd.
44	Dhulia Central Coop. Cons (W/s. & Retail) Stores Ltd, Shamprasad Building, 1219, Nagarpatti, DHULIA -425 438
	GOA
45	The Bardez Bazzar Cons. Coop. Society Ltd, Near the Mapusa Urban Coop. Bank Ltd, Morod, MAPUSA, GOA – 403 507
	GUJARAT
46	The Ahmedabad Central Cons. Coop. Society Federation Ltd, Hardwar Building, Ghee Kanta Char Rasta, Relief Road, AHMEDABAD – 380 001 (Gujarat)
47	The Ahmedabad Coop. Department Stores Ltd; (Apna Bazar), Multi-storeyed Building, Sardar Park, Lal Darwaja, AHMEDABAD 380 001 (Gujarat)
48	Amar Jyot Sahakari Grahak Bhandar Ltd, Block No. 347, Sardarnagar, Behind 126, Bus Stop, AHMEDABAD – 382 475 (Gujarat)
49	Anand Dudh Vaparnari Ane Madhyasth Grahak Sahakari Mandli Ltd, Subhash Road, ANAND – 388 001 (Gujarat)
50	Shri Kutch District Central Coop. Cons. Stores Ltd, Apna Bazar, Plot No. 46/A, Prasadi Plot, b/h Anchorwala School, Sanskarnagar, BHUJ-KUTCH – 371 001 (Gujarat)
51	The Cambay Central Cons. Coop. Stores Ltd, Apna Bazar, Juni Mandir, Opp. Kumarsala, CAMBAY – 388 620 (Gujarat)
52	Dahod Sahakari Kharid Vachan Sangh Ltd, P.B. No. 27, Hanuman Bazar, Distt. Panchamahals, DAHOD (Gujarat)
53	Dudhsagar Dairy's Employees Credit and Supply Coop. Society Ltd, Highway, MEHSANA – 384 002 (N.G.)
54	Jamnagar Central Cons. Coop. Stores Ltd, Near Town Hall, JAMNAGAR (Gujarat)
55	Janhit Cons. Coop. Society Ltd, Danapith, Near Vegetable Market, Kalupur, AHMEDABAD – 380 001 (Gujarat)
56	Mehsana Taluka Coop. Purchase & Sale Union Ltd, Sahakar Bhawan, Rajmahel Road, MEHSANA – 384 001 (Gujarat)
57	The Modasa Taluka Coop. Purchase & Sale Union Ltd, Sayara Road, MODASA – 383 315 Distt.: Sabarkantha (Gujarat)
58	The Municipal Central Coop. Cons. Stores Ltd, Municipal Compound, Danapith, Sardar Vallbhabhai Patel Road, AHMEDABAD – 380 001 (Gujarat)

59	Shree Bhavnagar Sahakari Hat Madhastha Bhandar Ltd, Atabhai Road, BHAVNAGAR – 364 002 (Gujarat)
60	Shree Sidhpur Taluka Kharid Vechan Sahkari Sangh Ltd, Market Yard, SIDHPUR (N.G.) Distt.: Mehsana (Gujarat)
61	Shreyas Coop. Credit Society Ltd, Opp.: Old Pilot Dairy, Kankaria, AHMEDABAD – 380 022 (Gujarat)
62	Shree Devhuti Cons. Coop. Society Ltd, Plot No. 14/33, New Garg Bazar, SIDHPUR – 384 151 (N.G.)
63	Surat Jilla Sahakari Kharid Vechan Sangh Ltd, Murlidhar Sabakar Sadan, Gulam Baba Mill Compound, Opp.: Railway Station, SURAT – 395 003 (Gujarat)
64	The Ahmedabad Jilla Coop. Purchase & Sale Union Ltd, Dashanagar Wadi Blocks, Near Khamasa Chowky, AHMEDABAD – 380 001 (Gujarat)
65	The Baroda Distt. Coop. Purchase & Sale Union Ltd, Opp. Jubilee Garden, Tarkeshwar Mahadev, BARODA (Gujarat)
66	The Federation of Coop. Stores Ltd; T-917, Near Sent Ram Temple, NADIAD – 387 001 (Gujarat)
67	Mehsana District Central Coop. Cons. Federation Ltd, Sardar Congress Bhawan, MEHSANA – 384 001 (Gujarat)
68	Palanpur Taluka Coop. Purchase & Sale Union Ltd, “Sahakar Bhawan”, New Market Yard, PALANPUR – 385 001 Distt.:Banaskantha (Gujarat)
69	The Sabarkantha Distt. Coop. Purchase & Sales Union Ltd, HIMMAT NAGAR – 383 001, Distt.: Sabarkantha (Gujarat)
70	The Unjha Cons. Coop. Stores Ltd, Gandhi Chowk, UNJHA – 384 170 (NG)
71	The Banaskantha Distt. Coop. Purchase & Sale Union Ltd, New Sardar Gunj, PALANPUR – 385 001 Distt.: Banaskantha, Gujarat
72	The Kalol Taluka Coop. Purchase & Sale Union Ltd, Plot No. 4/5, Market Yard, KALOL (N.G.) – 382 721 Distt.: Gandhi Nagar
73	Unjha Taluka Coop. Purchase & Sales Union Ltd, Gunj Bazar, UNJHA – 384 170 (N.G.)
74	Mehsana Dist. Coop. Purchase & Sale Union Ltd, Rajmahal Road, Mehsana-384001, (Gujarat)
75	Apna Bazar, Baroda Central Cons. Coop. Society Ltd, Sarkarwada Mandvi, BARODA – 390 006 (Gujarat)
	RAJASTHAN
76	Ajmer Sahkari Upbhokta W/s. Bhandar Ltd; Parao, New New Majestic Cinema, AJMER – 305 001 (Rajasthan)
77	B.N.K. Sahkari W/s. Upbhokta Bhandar Ltd, BEAWAR (Rajasthan)

78	Barmer Sahkari Upbhokta Wholesale Bhandar Ltd, Dr. Shyama Prasad Mukherjee, Sahakar Bhawan, Mahavir Nagar, BARMER – 344 001 (Rajasthan)
79	Chittorgarh Sahakari Upbhokta Thok (Wholesale) Bhandar Ltd, S-1, Kumbha Nagar, CHITTORGARH – 312 001 (Rajasthan)
80	Indra Gandhi nagar Prathmik Sahakari Upbhokta Bhandar Ltd, K-9, Sabarmati Colony, Kaithune pale, KOTA -324 006 (Rajasthan)
81	Udaipur Sahkari Upbhokta Thok Bhandar Ltd, Shastri Circle, UDAIPUR – 313 001 (Rajasthan)
82	Udaipur Kraya Vikraya Sahkari Samiti Ltd, 14, New Ashwani Marg, UDAIPUR (Rajasthan)
	HARYANA
83	Super Bazar, The Bhiwani Central Coop. Cons. Stores Ltd; Railway Road, BHIWANI (Haryana)
84	Super Bazar, Rohtak Central Coop. Cons. Stores Ltd, ROHTAK – 124 001 (Haryana)
85	The Haryana Multipurpose Coop. Society Ltd; Sanipura Mohalla, CHARKHI DADRI, Distt.: Bhiwani (Haryana)
86	Karnal Central Cons. Coop. Stores Ltd, Super Bazar, KARNAL (Haryana)
	PUNJAB
87	The Abohar Coop. Mktg. Society Ltd, 143, New Grain Market, ABOHAR – 152 116 Distt.: Ferozpur (Punjab)
88	The Ferozpur Central Coop. Cons. Stores Ltd; Outside Delhi Gate, FEROPUR CITY (Punjab)
89	National W/s. Coop. Cons. Store Ltd, College Road (Near Chakki Bank Railway Crossing), PATHANKOT – 145 001 (Punjab)
	DELHI
90	Delhi Cons. Coop. W/s. Stores Ltd, Karampura Road, Moti Nagar, NEW DELHI – 110 015
91	Kendriya Bhandar, Central Govt. Employees Cons. Coop. Society Ltd, Pushpa Bhawan, Madangir Road, NEW DELHI – 110 062
92	Super Bazar, The Cooperative Stores Ltd, Connaught Place, NEW DELHI – 110 001
93	The Sudhar Sabha Cons. Coop. Store Ltd, DDA Shop No. A/1 Market, B-4, Lawrence Road, DELHI – 110 035
94	The Young Friends Cons. Coop. Store Ltd, A-181, Asha Park, (Fateh Nagar), NEW DELHI – 110 018
95	The Greesh Cons. Coop. Store Ltd, F-83, Rajouri Garden, Main Road, NEW DELHI – 110 027
96	The Priya Cons. Coop. Store Ltd, Shop No. 18, Kalgidhar Gurdwara Market, Near Arya Samaj Road, Uttam Nagar, NEW DELHI – 110 059

97	The Vijay Bharat Cons. Coop. Stores Ltd, (Premises of: The Delhi State Coop. M&S Fed Ltd;), Main Bus Stand, Rohtak Raod, Nangloi, DELHI – 110 041
98	The Kingsway Cons. Coop. Store Ltd, 135, Vardhman Premium Mall, Outer Ring Road, Pitampura, NEW DELHI-110 034
99	The Agri-allied & Consumer Cooperative Federation Ltd, A-349, New Subzi Mandi, Azardpur, DELHI -110 033
ANDHRA PRADESH	
100	Bharat Coop. Cons. Stores Ltd, No. J-1016, Prasad Nagar, Main Road Kothapet, CHIRALA – 523 157 Distt.: Prakasam (A.P.)
101	Kakinada Cons. Coop. Central Stores Ltd, SUPER BAZAR, Main Road, KAKINADA (A.P.)
102	The Visakhapatnam Coop. Central Stores Ltd; (Super Bazar), Post Box No. 122, VISAKHAPATNAM – 530 002 (A.P.)
KARNATAKA	
103	The Basavanagudi Coop. Society Ltd, Basavanagudi, BANGALORE – 560 004 (Karnataka)
104	Veerasaiva Coop. Society Ltd, 27/1, 3rd Cross, 3rd Main, Vijayanagar, BANGALORE – 560 040
TAMIL NADU	
105	The Chandrasekarapuram Coop. W/s. Stores Ltd, No. 8, Ramasamy Koil, West St., KUMBAKONAM – 612 001 (Tamil Nadu)
106	The Kancheepuram Distt. Cons. Coop. W/s. Stores Ltd, 185, Prakasam Salai, CHENNAI – 600 108 (Tamil Nadu)
107	Coimbatore Distt. Cons. Coop. W/s. Stores Ltd, P.Box No. 1098, R.S. Puram, COIMBATORE – 641 002 (Tamil Nadu)
108	The Kanyakumari Distt. Cons. Coop. W/s. Stores Ltd, P.B. No. 71, NAGERCOIL – 629 001 (Tamil Nadu)
109	The Madhura Coats Workers Coop. Stores Ltd, A-1449, 2-3, Arappalayam, Cross Road, P.B. No. 42, Ponnagaram, MADURAI – 625 016 (Tamil Nadu)
110	The Madurai Distt. Pandian Cons. Coop. W/s. Stores Ltd, 162, East Vali Street, MADURAI – 625 001 (Tamil Nadu)
111	The Mayiladuthurai Cons. Coop. W/s. Store Ltd; T-917, 5-B, Narayanapillai Lane, MAYILADUTHURAI – 609 001 (T.N.)
112	North Arcot District Cooperative Supply & Marketing Society, VELLORE – 632 001 (Tamil Nadu)
113	The Park Town Coop. W/s. Stores Ltd, No. 1 & 2, Davidson Street, CHENNAI – 600 001 (Tamil Nadu)
114	The Erode District Cons. Coop. W/s. Stores Ltd, 77/70, Perundurai Road, ERODE – 638 011 (Tamil Nadu)

115	The Ramanathapuram Distt. Cons. Coop. W/s. Stores Ltd, Q-816, No. 265 F, Vandikkara Street, Ward No. 12, RAMANATHAPURAM – 623 501(Tamil Nadu)
116	The Salem Distt. Cons. Coop. W/s. Stores Ltd, Seetharaman Road, P.B. No. 910, SALEM – 636 009 (Tamil Nadu)
117	South Arcot District Cooperative Supply & Marketing Society CUDDALORE – 607 001 (Tamil Nadu)
118	Thanjavur Cons. Coop. W/s. Stores Ltd, 2769/11, South Rampart, THANJAVUR – 613 001 (Tamil Nadu)
119	The Thoothukudi Distt. Cons. Coop. W/s. Stores Ltd, No. O-961, 134, Great Cotton Road, THOOTHUKUDI – 628 001 (Tamil Nadu)
120	The Tiruchirapalli Cons. Coop. W/s. Stores Ltd, No. R-619, 12/1, EVR Road, PB No. 610, Puthur, TIRUCHIRAPALLI – 620 017 (TN)
121	The Tiruchirapalli Distt. Amravathi Cons. Coop. W/s. Stores Ltd, R-683, No. 1, Old Goods Shed Road, Teppabulam, P.O. P.B. No. 308, TIRUCHIRAPALLI – 620 002 (TN).
122	The Triplicane Urban Coop. Society Ltd, 156, Big Street, Triplicane, CHENNAI – 600 005 (Tamil Nadu)
	PONDICHERRY
123	The Pondicherry State Coop. Cons. Federation Ltd; P-429, A 38 & A 39, Industrial State, Thattachavady, PONDICHERRY – 605 009
124	The Pondicherry Coop. W/s. Stores Ltd, 288, Mahatama Gandhi Road, PONDICHERRY – 605 001
	KERALA
125	The Ernakulam Distt. W/s. Coop. Cons. Stores Ltd, No. E-122, P.B. No. 1794, M.G. Road, ERNAKULAM, COCHIN – 682 016
126	The Trichur W/s. Cons. Coop. Stores Ltd, Rice Bazar, TRICHUR – 680 001 (Kerala)
	UTTAR PRADESH
127	Aulakh Krishi Nivesh Processing Vipnan Sahkari Samvida Samiti Ltd, Ramhut, Amroha, Distt.: Jyotibaphule Nagar – 244 221
128	Lal Colony Upbhokta Sahakari Samiti Ltd, 196/1, Juhi Lal Colony, KANPUR (U.P.)
129	The Varanasi W/s. Central Cons. Coop. Stores Ltd, V-52/82, Sahakari Bazar, Nadesar, VARANASI – 221 002 (U.P.)
130	Bhelupur Upbhokta Sahakari Samiti Ltd, P8/1, Ravinderpuri, New Colony, VARANASI – 221 005
131	Bundelkhand Krishi Utpadan Vipnan Sahakari Samiti Ltd, 466, Masiha Gunj, Sipri Bazar, JHANSI – 284 003
132	Kisan Bahuudeseai Vipnan Sahakari Samiti Ltd, 84, Inside Saiyar Gate, Purani Kali Badi Road, JHANSI – 284 002 (U.P.)

133	Krishi Utpadan & Vipnan Sahakari Samiti Ltd, Village & P.O. (Dakore), DAKORE (JALAUN), JHANSI MANDAL, JHANSI (U.P.)
134	Sahkari Sangathan Ltd.,Ramiyabehar
	WEST BENGAL
135	Basudebpur Samabay Krishi Unnayan Samity Ltd, Vill.: Basudebpur, P.O. Chachanda, P.S. Samsenganj, Distt. Murshidabad, WEST BENGAL, Pin – 742 224
	ODISHA
136	Sambalpur W/s. Cons. Coop. Stores Ltd, Ashoka Talkies Road, SAMBALPUR (Orissa)
	JHARKHAND
137	The Bokaro Steel City Central Cons. Coop. Stores Ltd, Q.No. 861, Block No. 31-B, BOKARO, Distt. Dhanbad (Jharkhand)
138	The Jamshedpur General Central Cons. Coop. Store Ltd, Apna Bazar, P.B. No. 127, JAMSHEDPUR (Jharkhand)
	BIHAR
139	Itarhi Vyapar Mandal Sahyog Samiti Ltd, ITARHI, AT & P.O. ITARHI, Distt. : Buxar (Bihar)
140	Piro Panchayat Sahkari Upbhokta Bhandar Ltd, Shree Shivsharan: Singh's House, Ward No. 36, Godana Road, Anaith, Ara (BHOJPUR) BIHAR
141	Sandeep Sahakari Upbhokta Bhandar Ltd, Chitra Gupta Nagar, Ward No. 21 (Old) 34 (New), PATNA (Bihar)
142	Udwantnagar Vyapar Mandal Sahyog Samiti Ltd, Bihari Mill, Arrah, BHOJPUR – 802 301 (Bihar)
143	Vishwasariya Sahkari Upbhokta Bhandar Ltd, 101, kanti Palace sashtri Nagar, Bailey Road, PATNA (Bihar)
144	Ward No. 15 (Naya) Sahkari Upbhokta Bhandar Ltd, Bihari Mill, Ara, Bihari Mill, Ara,BHOJPUR (Bihar) – 802 301
145	Bihar Post & Telegraph Cons. Societies Ltd, Patna G.P.O. Compound, PATNA – 800 001 (Bihar)
146	Bihar State Co-op Marketing Federation Ltd.
	ASSAM
147	Guwahati W/s. Cons. Coop. Society Ltd, Paltan Bazar, A.T. Road, GUWAHATI – 8 (Assam)
	ANDAMAN & NICOBAR
148	The Consumers' Coop. Stores Ltd, Port Blair, (Andaman & Nicobar Islands)

Under Bye Law No. 5(d)

149	Govt. of India, Ministry of Consumer Affairs, Food & Public Distribution, Deptt. of Consumer Affairs, Krishi Bhawan, NEW DELHI – 110 001
-----	--

Under Bye Law No. 5(e)

150	National Coop. Development Corporation, 4, Siri Institutional Area, August Kranti Marg, NEW DELHI – 110 016
-----	---

Under Bye Law No. 5(f)

151	National Coop. Union of India, 3, Siri Institutional Area, August Kranti marg, NEW DELHI – 110 016
-----	--

Under Bye Law No. 5(g)

152	National Agricultural Coop. Mktg. Federation of India Ltd, NAFED HOUSE, Siddartha Enclave, NEW DELHI – 110 014
-----	--



NCCF BRANCHES

S. No.	BRANCH NAME	ADDRESS
1.	Ahmedabad	3rd & 4th Floor, Hasubhai chambers, Near town hall, Ellis Bridge, Ahmedabad
2.	Bangalore	No. 19 Rathan's Mansion, 8th Main 3rd Cross, Vasanthanagar, Bangalore-560052
3.	Bhopal	12-A, Dayal Complex, M.P. Nagar, Zone-2, Bhopal- 462011
4.	Bhubaneswar	Plot No. M-43, Samanta Vihar, Nalco Square, P.O. Mancheswar Railway Colony, Bhubaneswar-751 017
5.	Chandigarh	SCO-1020-21, 1st Floor, Sector 22B, Chandigarh-160022
6.	Chennai	Rasheed Mansion, 4th Floor No. 408, Old No. 622(Anna Salai), Chennai-600006
7.	Dehradun	24 Ram Vihar, Balupur Road, Near ONGC Hospital, Dehradun-252083
8.	Delhi	Basement, Vishal Bhawan, 95, Nehru Place, New Delhi-110019
9.	Guwahati	Shubh Malya Building(1st Floor), 42, Jaswant Road Near Paani Ki Tanki, Pan Bazar, Guwahati-780001
10.	Hyderabad	4-1-1240/A, King Koti Road, Hyderabad-500001
11.	Indore	FH-154, Scheme No. 54, Vijay Nagar, Madhya Pradesh, Indore- 452010
12.	Jaipur	Nehru Sahakar Bhawan, Western Wing 3rd floor, Bhawani Singh Road, Jaipur-320001
13.	Jammu	37-A, Extension Gandhi Nagar, Jammu-180-004
14.	Kanpur	Plot No. 10-13, Naveen Market, Kanpur-208 001
15.	Kolkata	27, Mirza Ghalib Street, Kolkata-700016
16.	Lucknow	B-4, H-Road, Mahanagar Extension, Lucknow-226006
17.	Mumbai	65,67,68, Sita Ram Mills Compound, NM Joshi Road, Mumbai-400001

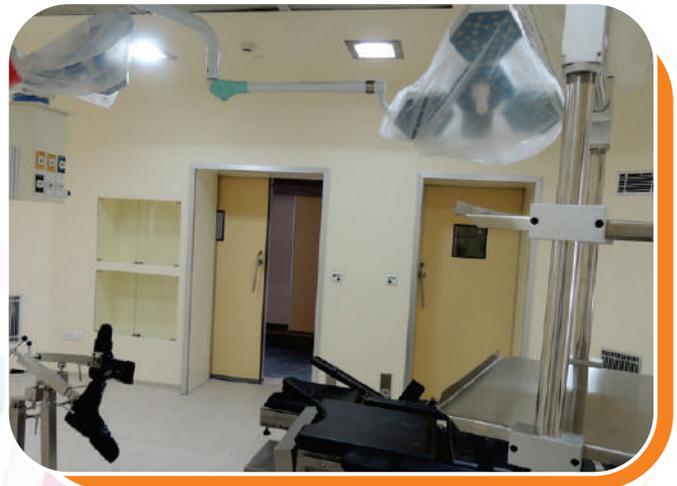
NCCF BRANCHES

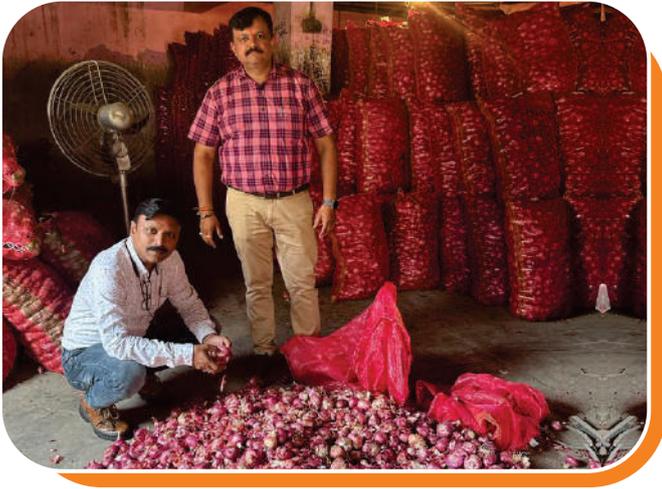
18.	Noida	Paper Unit, B-21, Sector-IV, Distt. Gautambudh Nagar, Noida-201 301
19.	Patna	Deepshila Complex, (3rd Floor), Taal Patra Lane, Near Ashok Cinema, Budh Marg, Patna – 800001 (Bihar)
20.	Pune	201, Poonan Plaza, 694/23, Market Yard Road, Pune-400 037
21.	Raipur	House No. C00062, Opposite- Gurukripa Nursing Home, Shukla Colony, Ravi Nagar, Raipur-492004, Chhattisgarh
22.	Ranchi	Floor 320 AD, Indira Nagar, Kanke Road, Ranchi – 834 008 (Jharkhand)
23.	Shimla	Highway Home Sanjauli 10, Shimla-171006
24.	Srinagar	37/88, Gigi Bagh, Srinagar- 190 008 (J&K)
25.	Vishakapatnam	30-11-11, Sri Nilayam, 2nd Floor, Opp. Income-tax Building, Laxmi Street, Dabagardens, Vishakapatnam- 530 020
26.	Bhiwani	Plot No. 75, Sector-21, Bhiwani Industrial Complex, Bhiwani-125021, Haryana



NCCF ACTIVITIES / एन.सी.सी.एफ. की गतिविधियाँ











“माननीय केन्द्रीय गृह एवं सहकारिता मंत्री, श्री अमित शाह जी की अध्यक्षता में दिनांक 18/10/2023 को भारतीय राष्ट्रीय उपभोक्ता सहकारी संघ के बोर्ड की समीक्षा बैठक।”





“ माननीय मंत्री श्री अश्विनी कुमार चौबे जी द्वारा, श्री विशाल सिंह, अध्यक्ष एवं श्रीमति ऐनिस जोसफ चंद्र, प्रबंध निदेशक की उपस्थिति में मोबाईल वैनों द्वारा भारत दाल के वितरण का हरी झंडी दिखा कर शुभारंभ किया।

”

“ माननीय मंत्री श्री अश्विनी कुमार चौबे जी एवं माननीय मंत्री साध्वी निरंजन ज्योति जी एवं श्री रोहित कुमार सिंह, सचिव, उपभोक्ता मामले विभाग, भारत सरकार द्वारा भारत आटा के वितरण का श्री विशाल सिंह, अध्यक्ष एवं श्रीमति ऐनिस जोसफ चंद्र, प्रबंध निदेशक की उपस्थिति में हरी झंडी दिखा कर शुभारंभ किया।

”

