



ANNUAL REPORT

वार्षिक प्रतिवेदन 2021-22



NCCF

भारतीय राष्ट्रीय उपभोक्ता सहकारी संघ मर्यादित
एन.सी.यू.आई. कॉम्पलेक्स, 3 सीरी इंस्टीट्यूशनल एरिया, अगस्त क्रांति मार्ग,
हौज खास, नई दिल्ली - 110016

National Cooperative Consumers' Federation of India Ltd.
NCUI Complex, 3 Siri Institutional Area, August Kranti Marg
Hauz Khas, New Delhi - 110016

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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.
- ✓ 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।
- ✓ 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।

अध्यक्ष एन.सी.सी.एफ. की ओर से संदेश

विदित हो कि एन.सी.सी.एफ की एक सदस्य सहकारी समिति द्वारा सरकार द्वारा बहुराज्य सहकारी समितियों अधिनियम-2002 के तहत जारी एक आदेश को माननीय दिल्ली उच्च न्यायालय में चुनौती दी गई थी। जिस पर सुनवाई उपरान्त संघ के कार्यकलापों के संचालन हेतु एक आन्तरिक बोर्ड का गठन किया गया था। मामला अभी भी माननीय उच्च न्यायालय के समक्ष लम्बित है।

नियमित निदेशक मंडल भंग किए जाने के कारण संघ की सामान्य निकाय की वार्षिक बैठकों का आयोजन नहीं हो सका और वर्ष 2017-18 से 2021-22 तक के लेखा परीक्षित वार्षिक खाते सामान्य निकाय के समक्ष प्रस्तुत नहीं हो सके।

बाद में माननीय उच्च न्यायालय के आदेश से एन.सी.सी. एफ के नियमित निदेशक मंडल का चुनाव दिनांक 28.9.2022 को विशेष सामान्य निकाय की बैठक में सम्पन्न हुआ और तब से नियमित बोर्ड कार्यरत है। वर्ष 2017-18 से 2021-22 तक के लेखा परीक्षित वार्षिक खाते 2022-23 के परीक्षित लाभ-हानि लेखा-जोखा सहित दिनांक 22.9.2023 को सम्पन्न सामान्य निकाय की वार्षिक बैठक में विचारार्थ एवं स्वीकृति हेतु प्रस्तुत किये गये जिन्हें सामान्य निकाय द्वारा अनुमोदित किया गया है।

A member society of NCCF challenged the government order issued u/s 122 of multi-state co-operative society act 2002 before the Hon'ble Delhi High Court. After hearing the case, the Hon'ble Court has constitute an Interim Board to look after the affairs of NCCF. The said Dispute is still pending before the Hon'ble Court.

Due to removal of the regular Board, the Annual General Body meetings of the NCCF could not be held and Audited Annual Accounts for the years 2017-18 to 2021-22 could not be placed before the General Body.

Later, as per the order of the Hon'ble Delhi High Court, election for regular Board of Directors held in the Special meeting of the General Body on 28.09.2022 and since then, the regular Board is functional. Audited Annual Accounts for the years 2017-18 to 2021-22 together with the Audited Annual Profit & Loss Accounts for the year 2022-23 were placed before the Annual General Body meeting held on 22.9.2023 for consideration and approval which were approved by the General Body.

Sd/-

(Vishal Singh)
Chairman



ACCOUNTS

for the Year 2021-22

BANKERS

- ➡ State Bank of India
- ➡ Union Bank of India

- ➡ Central Bank of India



लेखा-जोखा

2021-22

बैंकर्स

- ⇒ भारतीय स्टेट बैंक
- ⇒ यूनियन बैंक ऑफ इंडिया

- ⇒ सेंट्रल बैंक ऑफ इंडिया

INDEPENDENT AUDITOR'S REPORT

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

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 2022, 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, 2022, 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) Liability towards encashment of earned leaves are accounted for in the year of payment, which should be in accordance with Accounting Standard -15 on "Employee Benefits", issued by the Institute of Chartered Accountants of India.
- (b) 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.
- (c) The Internal Audit & Control System needs to be strengthened considering the size and operation of Federation.
- (d) 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



स्वतंत्र लेखा-परीक्षक रिपोर्ट

सदस्यों के लिए,
भारतीय राष्ट्रीय उपभोक्ता सहकारी संघ मर्यादित

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, 2022 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, 2022 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) अवकाश नगदीकरण की देयताओं को भुगतान वर्ष के दौरान लेखांकित किया जाता है, जोकि भारतीय चार्टर्ड एकाउंटेंट्स संस्थान द्वारा जारी "कर्मचारी लाभ" पर लेखांकन मानक -15 के अनुरूप होना चाहिए।
- (ख) प्रत्येक मामले में पिछले वर्ष के 01 लाख रुपये तक के सौदे चालू वर्ष में लेखों से संबंधित शीर्षों के अंतर्गत आय-व्यय के रूप में दर्ज किये गये, जो भारतीय चार्टर्ड एकाउंटेंट्स संस्थान द्वारा अवधि हेतु शुद्ध लाभ अथवा हानि, पूर्व अवधि मर्दे और लेखांकन नीतियों में परिवर्तन पर जारी लेखांकन मानक-5 के अनुरूप नहीं है, जिसके प्रभाव को संघ द्वारा सुनिश्चित नहीं किया गया है।
- (ग) संघ के आकार और संचालन को ध्यान में रखते हुए आंतरिक लेखा परीक्षा और नियंत्रण प्रणाली को मजबूत करने की आवश्यकता है।
- (घ) विविध देनदारों के शीर्ष के तहत डेबिट शेष जिसके आपूर्तिकर्ताओं के खातों में पड़ा तदानुरूप अनलिंकड जमा सम्मिलित शेष है। यद्यपि संघ ने वर्ष के दौरान इन ऋणों, संदिग्ध वसूली यदि कोई है, हेतु रु0 270 लाख का प्रावधान किया है, संघ द्वारा यह कथित प्रावधान भौतिक रूप भारतीय चार्टर्ड एकाउंटेंट्स संस्थान द्वारा

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

Balance in respect of Debtors, Creditors and Loans & Advances are subject to confirmation and reconciliation. Consequential effect of the same on Financial Statements could not be ascertained. (Refer to Note No.2 of Notes to Account).

- (e) Accounting of income for construction related activities should be in conformity with the provisions of AS-7 on "Construction Contracts" issued by the ICAI. However, federation raise the bills on running bill basis. Further in final bill every item left during the contract period is debited to the party before closing the contract.
- (f) The Goods and Service Tax (GST) liability/asset as appearing in the books of accounts as on 31st March 2022 is not reconciled with the GSTN Portal. In the absence of reconciliation, the financial impact, if any of the same on Profit/Loss for the year could not be ascertained. As the effect of disclosure in the para(s) above is not accurately ascertainable and furnishing the aggregate effect of only the ascertained amount will not be appropriate, hence we are not furnishing the aggregate effect of the ascertained amount on the Profit, Assets and Liabilities.
- (g) 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.



निर्माण अनुबंधों पर जारी ए एस-7 के प्रावधान किया है, संघ द्वारा यह कथित प्रावधान भौतिक रूप से अपर्याप्त प्रतीत नहीं होता है।

देनदारों/लेनदारों 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)।

- (ड) निर्माण कार्य से संबंधित गतिविधियों हेतु आय का लेखांकन भारतीय चार्टर्ड एकाउंटेंट्स संस्थान द्वारा निर्माण अनुबंधों पर जारी ए एस-7 के प्रावधान के अनुरूप होना चाहिए। हालाँकि, संघ चालू बिल के आधार पर बिल जारी करता है। इसके अलावा अंतिम बिल में अनुबंध अवधि के दौरान छोड़ी गई प्रत्येक विषय को अनुबंध बंद करने से पहले पार्टी के खाते में डाल दिया जाता है।
- (च) 31 मार्च, 2022 तक खातों की पुस्तकों में लागू वस्तु और सेवा कर (जीएसटी) देयता का जीएसटीएन पोर्टल के साथ मिलान नहीं किया गया है। समाधान के अभाव में, वित्तीय प्रभाव, यदि कोई हो, तो लाभ/हानि पर निश्चित नहीं हो सका है। चूंकि उपरोक्त अनुच्छेदों में प्रकटीकरण का प्रभाव सटीक रूप से पता नहीं लगाया जा सकता है और केवल सुनिश्चित राशि का कुल प्रभाव प्रस्तुत करना उचित नहीं होगा, इसलिए हम लाभ, संपत्ति और देनदारियाँ पर सुनिश्चित राशि के प्रभाव को देखते हुए हम समग्र प्रभाव प्रस्तुत नहीं कर रहे हैं।
- (छ) 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 अनुरूप 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 अनुप्रयोग; ऐसे निर्णय और अनुमान लगाना जो उचित और विवेकपूर्ण हों; और पर्याप्त आंतरिक वित्तीय नियंत्रणों का अनुरक्षण, 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।

Auditor's Responsibilities for the Audit of the Financial Statements

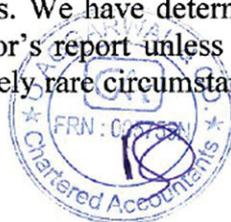
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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:

- Identify and assess the risks of material misstatement of 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



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 लेखापरीक्षा 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:

- 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।

communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 of our knowledge and belief 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 books.
 - 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 of 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 007077N



(CA Dr. A.K. Agrawal)
Partner
M. No.: 085963
UDIN: 22085963A00LM44239

Place: New Delhi
Date: 08.08.2022

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



(CA Dharmendra Gupta)
Partner
M. No.: 096151
UDIN: 22096151A00KVF9198

For Lalit Gupta & Associates
Chartered Accountants
FRN: 004540N



(CA Lalit Gupta)
Partner
M. No.: 082727
UDIN: 22082727A0SP6A5853

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।

अन्य कानूनी और नियामक आवश्यकताओं पर रिपोर्ट

1. तुलन-पत्र, लाभ और हानि का विवरण और नकदी प्रवाह विवरण बहुराज्यीय सहकारी समिति अधिनियम, 2002 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 सं0 007077एन

कृते ओ. अग्रवाल एंड कंपनी
सनदी लेखाकार
एफआर सं0 005755एन

कृते ललित गुप्ता एंड एसोसिएट्स
सनदी लेखाकार
एफआर सं0 004540एन

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

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

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

स्थान: नई दिल्ली
दिनांक: 08.08.2022

COMMENTS ON THE REPORT OF THE AUDITORS ON THE FINANCIAL STATEMENT FOR THE YEAR 2021-22.

- (a) As per practice followed by the Federation on a consistent basis over the years, the Liability towards accumulated leave for the employees is accounted for in the year of payment as disclosed in the Accounting Policy No. 5(iv). However, the BOD of NCCF increased the retirement age of 58 to 60 years in 2021-22. Hence the liability will not due in next two years and NCCF will then change the accounting policy to defined benefit liabilities pattern in future.
- (b) The transactions relating to prior period which do not exceed 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, on a consistent basis being followed by NCCF as disclosed in Accounting Policy No. 4(iv) of Schedule No. 18
- (c) The Internal Audit of the branches is being conducted by the firms of local Chartered Accountants appointed for this purpose. This has resulted in timely completion of the audit and subsequent review, leading to issuance of necessary instruction for corrective action by the Head Office. This has further streamlined the procedures and systems. HO is also monitor the periodic reports received from the Internal Auditors and taking action on the observations of the Internal Auditors. Guidelines/Instructions on conducting Internal Audit have been revised to make them more effective.
- (d) 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 31.03.2022.
- (e) As disclosed in the Accounting Policy No. 4(i) of Schedule No. 18 relating to accounting of income for construction related activities "The said income is accounted for on amount billable under the contracts".
- (f) At the time of filing Goods & Service Tax (GST) annual return (Form 9& 9C) for the FY 2021-22, it will be reconciled with the GSTN Portal and deviation if any, shall be accounted for at that time.
- (g) 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.

Isaac *Wesley* *Ben*

वर्ष 2021-22 के वित्तीय विवरण पर लेखा परीक्षकों की रिपोर्ट पर टिप्पणियाँ

- (क) वर्षों से लगातार आधार पर संघ द्वारा अपनाई गई प्रथा के अनुसार, कर्मचारियों के लिए संचित छुट्टी की देनदारी भुगतान के वर्ष में दर्ज की जाती है जैसा कि लेखांकन नीति संख्या 5 (iv) में बताया गया है। हालाँकि, एनसीसीएफ के निदेशक मंडल ने 2021-22 में सेवानिवृत्ति की आयु 58 से बढ़ाकर 60 वर्ष कर दी। इसलिए देनदारी अगले दो वर्षों में देय नहीं होगी और एनसीसीएफ भविष्य में लेखांकन नीति को परिभाषित लाभ देनदारियों के पैटर्न में बदल देगा।
- (ख) जैसा कि अनुसूची संख्या 18 की लेखा नीति संख्या, 4 (iv) में बताया गया है, की पूर्व अवधि से संबंधित लेन-देन जो प्रत्येक मामले में एक लाख रुपये से अधिक नहीं है, चालू वर्ष में आय या व्यय के रूप में संबंधित चालू प्रमुखों के तहत दर्ज किया गया है और एनसीसीएफ द्वारा लगातार पालन किया जा रहा है।
- (ग) शाखाओं का आंतरिक अंकेक्षण इस उद्देश्य के लिए नियुक्त स्थानीय सनदी लेखाकारों की फर्मों द्वारा किया जा रहा है। इसके परिणामस्वरूप अंकेक्षण और उसके बाद की समीक्षा समय पर पूरी हो रही है, जिससे प्रधान कार्यालय द्वारा सुधारात्मक कार्रवाई के लिए आवश्यक निर्देश जारी किए गए हैं। इसने प्रक्रियाओं और प्रणालियों को और अधिक सुव्यवस्थित किया है। प्रधान कार्यालय आंतरिक लेखा परीक्षकों से प्राप्त आवधिक रिपोर्टों का भी प्रभारी है और आंतरिक लेखा परीक्षकों की टिप्पणियों पर कार्रवाई करता है। आंतरिक लेखापरीक्षा आयोजित करने के दिशा-निर्देशों को अब प्रभावी बनाने के लिए संशोधित किया गया है।
- (घ) शाखाएँ अपने व्यापार प्रचालन क्षेत्र में ग्राहकों, आपूर्तिकर्ताओं इत्यादि के खातों के मिलान के कार्य में सदैव कार्यरत रहती हैं। 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। आपूर्तिकर्ताओं 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 31.03.2022 को लेखा-पुस्तकों में ग्राहक/आपूर्तिकर्ता/दावों प्राप्यों एवं अग्रिमों का प्रतिनिधित्व करता हुआ 713.06 लाख रुपये का संदिग्ध शेषों का प्रावधान किया गया है।
- (ङ) जैसा कि निर्माण संबंधित गतिविधियों के लिए लागत की राशि के संबंध में अनुसूची संख्या 18 की लेखा नीति संख्या 4(1) में बताया गया है, “उक्त आय का हिसाब-किताब अनुबंधों के तहत बिल योग्य राशि पर किया जाता है”।
- (च) वित्त वर्ष 2021-22 के लिए वस्तु एवं सेवा कर (जीएसटी) वार्षिक रिटर्न (फॉर्म 9 एवं 9सी) दाखिल करते समय, इसे जीएसटीएन पोर्टल के साथ मिलान किया जाएगा और उस समय विचलन, यदि कोई हो, का हिसाब लगाया जाएगा।
- (छ) 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**

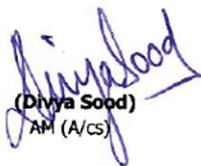
BALANCE SHEET AS AT 31st MARCH 2022

Particulars	Schedule	Current year Rs.	Previous Year Rs.
SOURCES OF FUNDS			
Shareholders Funds			
- Share Capital	1	150182000	155182000
- Reserves and Other Funds	2	<u>814861274</u>	<u>646426839</u>
		965043274	801608839
Profit and Loss Account			
		235827263	170135793
TOTAL		<u>1200870537</u>	<u>971744632</u>
APPLICATION OF FUNDS			
Property, Plant, & Equipment			
- Gross Block	3	162007123	174634348
Less : Accumulated Depreciation/Amortisation		<u>66219788</u>	<u>77063648</u>
		95787335	97570700
Investments			
	4	20550000	20550000
Current Assets, Loans and Advances			
- Inventories	5	408141230	848798487
- Sundry Debtors	6	5465309366	5243170277
- Cash and Bank Balances	7	2523993935	1697550073
- Loans and Advances	8	<u>2824528881</u>	<u>1262130751</u>
		11221973412	9051649588
Less Current Liabilities & Provisions	9	<u>10137440210</u>	<u>8198025656</u>
Net Current Assets		1084533202	853623932
TOTAL		<u>1200870537</u>	<u>971744632</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)


(Harsh Vardhan)
Manager (A & F)


(Manoj Kumar Semwal)
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: 22085963A00LMGH239



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


(CA. Dharmendra Gupta)
Partner
M.No.096151
UDIN: 22096151A00KVF9198



For Lalit Gupta & Associates
Chartered Accountants
FRN 004540N


(CA Lalit Gupta)
Partner
M.No.082727
UDIN: 22082727A0DSPGA5853



Place: New Delhi
Date : 08.08.2022

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

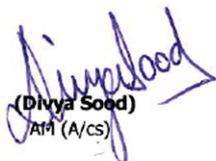
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31st MARCH 2022

Particulars	Schedule	Current year Rs.	Previous Year Rs.
INCOME			
Sales and Allied Receipts			
- Domestic	20928054733		21784005579
- Export	2168240077	23096294810	1175204036
Other Income	10	114409810	116072745
TOTAL		23210704620	23075282360
EXPENDITURE			
Cost of Goods Sold	11	22732497829	22665953611
Employees Remuneration & Benefits	12	109924643	104200091
Administrative and Other Expenses	13	46601406	50345895
Finance Charges	14	191169	366331
Selling and Distribution Expenses	15	2635311	1029846
Depreciation/ Amortization	3	2732698	2578293
Total Expenditure for the Year		22894583056	22824474067
Profit / (Loss) Before Taxation		316121564	250808293
Prior Period Adjustments	16	794301	831407
Profit / (Loss) Before Tax		315327263	249976886
Income tax for Current Year		79500000	64500000
Income Tax for Earlier Years		-	15341093
Profit / (Loss) after Tax		235827263	170135793
Add : Balance Brought From Previous Year		170135793	131686847
Less amount transferred	17	(170135793)	(131686847)
Balance carried to Balance Sheet		235827263	170135793

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)
A/M (A/cs)


(Harsh Vardhan)
Manager (A & F)


(Manoj Kumar Samwal)
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: 220859638006M64239

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


(CA. Dharmendra Gupta)
Partner
M.No.096151
UDIN: 22096151A00KVF9198

For Lalit Gupta & Associates
Chartered Accountants
FRN 004140N


(CA Lalit Gupta)
Partner
M.No.082727
UDIN: 22082727A0SP4A5853

Place: New Delhi
Date : 08.08.2022

NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED

NEW DELHI

(Figures in Rs.)

Cash Flow Statement for the Year Ending 31st March' 2022

Particulars	Year ended 31.03.2022	Year ended 31.03.2021
Cash flows from operating activities		
Net profit before taxation, and extraordinary item	31,53,27,263	24,99,76,886
Adjustments for:		
Depreciation	27,32,698	25,78,293
Dividend income	(30,15,000)	(64,30,000)
Interest Income	(9,46,67,457)	(7,70,51,789)
Loss on Sale of Fixed Asset (Net)	3,10,315	(3,25,821)
Interest expense	-	-
Provision for doubtful Balances	-	-
Excess Provisions and Balances written back	-	-
Operating profit before working capital changes	22,06,87,819	16,87,47,569
Decrease in Inventories	44,06,57,257	36,24,74,771
Increase in Sundry Debtors	(22,21,39,089)	(2,24,27,24,832)
Decrease in Customer at Credit	(7,64,63,390)	(14,88,82,210)
Increase in Sundry Creditors	1,14,81,28,932	1,76,17,19,569
Increase in Advance to Supplier	(1,28,25,03,793)	(38,17,37,628)
Increase in Other Advances & Claims receivable	(27,98,94,338)	(2,01,22,633)
Increase in Other Liabilities & Provisions	78,82,49,012	19,46,65,232
Government Grant	-	-
Cash generated from operations	73,67,22,410	(30,58,60,162)
Income Taxes paid	-	-
Cash flow before extraordinary item	73,67,22,410	(30,58,60,162)
Net cash from operating activities	73,67,22,410	(30,58,60,162)
Cash flows from investing activities		
Purchase of Fixed Assets	(19,12,959)	(1,80,452)
Proceeds from sale of Fixed Assets	6,53,312	4,12,456
Increase in Investments	-	-
Interest income	9,46,67,457	7,70,51,789
Dividends received	30,15,000	64,30,000
Net cash from investing activities	9,64,22,810	8,37,13,793
Cash flows from financing activities		
Proceeds from issuance of Share Capital	(50,00,000)	-
Contribution to Education Fund	(17,01,358)	(13,16,868)
Net cash used in financing activities	(67,01,358)	(13,16,868)
Net increase in cash and cash equivalents	82,64,43,862	(22,34,63,237)
Cash and cash equivalents at beginning . (see-Note 1)	1,69,75,50,073	1,92,10,13,310
Cash and cash equivalents at end of period (see Note 1)	2,52,39,93,935	1,69,75,50,073



Notes.

1. Cash and Cash Equivalents

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

Cash on hand and balances with banks
Short-term investments
Cash and cash equivalents
2. Figure under bracket represents Cash Outflows

2022
1,36,73,57,162
1,15,66,36,773
2,52,39,93,935

2021
71,38,62,454
98,36,87,619
1,69,75,50,073


(Divya Sood)
AM (A/cs)


(Harsh Vardhan)
Manager (A & F)

For and on behalf of the Board of Directors


(Manoj Kumar Semwal)
Managing Director

As per our separate report of even date annexed.

For Anil Rajaram & Co.

Chartered Accountants
FRN 007077N


(CA. D. A.K. Agrawal)
Partner
M.No. 085963



UDIN: 22085963A00LMG4239

For O. Aggarwal & Co.

Chartered Accountants
FRN 005755N


(CA. Dharmendra Gupta)
Partner
M.No. 096151



UDIN: 22096151A00KVF9198

For Lalit Gupta & Associates

Chartered Accountants
FRN 004540N


(CA. Lalit Gupta)
Partner
M.No.082727



UDIN: 22002727A0SPGAS853

Place: New Delhi
Date : 08.08.2022

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>50000000</u>	<u>50000000</u>
SUBSCRIBED AND PAID UP CAPITAL		
Government of India	94850000	94850000
[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	20200000	20200000
Non Redeemable : 10100 Shares. (Previous Year : 10100 Shares.) of Rs 2000 each fully paid up.		
State Federations	27206000	27206000
Non Redeemable : 13603 Shares. (Previous Year : 13603 Shares.) of Rs 2000 each fully paid up.		
Cooperatives	7926000	12926000
Non Redeemable : 3963 Shares. (Previous Year : 6463 Shares.) of Rs 2000 each fully paid up.	<u>55332000</u>	<u>60332000</u>
TOTAL	<u><u>150182000</u></u>	<u><u>155182000</u></u>

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NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE ' 2 ' - RESERVES AND OTHER FUNDS

Particulars	Current year		Previous Year	
	Rs		Rs	
Reserve Fund				
Balance brought forward	286756391		214328625	
Additions	<u>68054317</u>	354810708	<u>72427766</u>	286756391
Building Fund				
Balance brought forward	93716193		73716193	
Additions	<u>20000000</u>	113716193	<u>20000000</u>	93716193
Business Reserve				
Balance brought forward	135432658		98560341	
Additions	<u>25520369</u>	160953027	<u>36872317</u>	135432658
Employees Benevolent Fund				
Balance brought forward	600000		600000	
Additions	<u>-</u>	600000	<u>-</u>	600000
Development Fund				
Balance brought forward	129921594		128851698	
Additions	<u>37846170</u>	167767764	<u>1069896</u>	129921594
Capital Reserve (Grant-in-Aid) Vehicles				
Balance brought forward	3		3	
Additions	<u>-</u>	3	<u>-</u>	3
Provision for Dividend @10%	17013579	17013579	-	-
TOTAL		<u>814861274</u>		<u>646426839</u>

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

SCHEDULE '3' PROPERTY, PLANT & EQUIPMENT-(2021-22)

(FIG. IN RS.)

Particulars	Bal. as on 01.04.21	Gross Block			Bal. as on 31.03.22	Depreciation			Net Block		
		Add. during the year Purchases	Transfers	Sales		Transfer	Bal. as on 31.03.22	For the year transf. Year	Acc. Dep. on year	On Assets disposed off	As on 01.04.21
LAND(Freehold)	76085278	0	0	0	76085278	0	0	0	0	76085278	76085278
LAND(Leasehold)	484333	0	0	0	484333	3311	0	0	0	293409	290098
BUILDING	56502293	0	0	0	56502293	1608523	0	0	0	16085223	14476700
PLANT & MACHINERY	230821	0	0	214320	16501	16	0	210257	0	4170	91
FURNITURE & FIXTURES	11299241	0	0	4745516	6553725	140075	0	4372388	0	1760942	1247740
OFFICE EQUIPMENTS	8428212	121588	0	3637806	4911994	115827	0	3116328	0	1194638	678920
COMPUTERS	12098232	1791371	0	5887951	8001652	591162	0	5825200	0	129426	1266884
VEHICLES	6797063	0	0	54591	6742472	216090	0	52385	0	1440670	1222374
LEASE HOLD IMPROVEMENT	2708875	0	0	0	2708875	57694	0	0	0	576944	519250
TOTAL	174634348	1912959	0	14540184	162007123	2732698	0	13576558	0	97570700	95787335
PREVIOUS YEAR	175795922	180452	0	1342026	174634348	2578293	0	1255392	0	10055175	97570700

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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.)	20000000	20000000
Indian Tourism Cooperative Limited. (8 Shares of Rs 5000 each fully paid up.)	40000	40000
Delhi State Cooperative Bank limited. (200 Shares of Rs 50 each fully paid up.)	10000	10000
National Cooperative Bank of India Limited. (50 Shares of Rs 10000 each fully paid up.)	500000	500000
TOTAL	20550000	20550000







NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE '5' - INVENTORIES

Particulars	Current year Rs	Previous Year Rs
Closing Stock (As per inventories taken, valued and certified by the Management)		
- Stock in Trade.	292630474	733287732
- Stock in Transit.	<u> -</u>	<u> -</u> 733287731
Works in Progress	115510756	115510756
TOTAL	<u><u>408141230</u></u>	<u><u>848798487</u></u>

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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	5465229716	5243090627
- Considered Doubtful	<u>14373755</u>	<u>14373755</u>
	5479603471	5257464382
Less Provisions for doubtful debts	<u>14373755</u>	<u>14373755</u>
	5465229716	5243090627
Canalization Charges Receivable (Considered Good)	79650	79650
TOTAL	<u><u>5465309366</u></u>	<u><u>5243170277</u></u>

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NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE '7' - CASH AND BANK BALANCES

Particulars	Current year Rs	Previous Year Rs
Balances with Scheduled Banks		
- In Current Accounts	1358242732	713774318
- In Fixed Deposits *	1156636773	983687619
- Cheques and Drafts in Hand	31500	-
-Remittances in Transit	<u>8989286</u>	<u>1697461937</u>
-Cash and Stamps in Hand	93644	88136
TOTAL	<u><u>2523993935</u></u>	<u><u>1697550073</u></u>

*(1) Fixed Deposit amounting to Rs.Nil (Previous year Rs.1.83 Crores) kept separately and held in the name of the Federation , in terms of Orders of the Court.

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NATIONAL COOPERATIVE CONSUMERS' FEDERATION OF INDIA LIMITED
NEW DELHI

SCHEDULE ' 8 ' - LOANS AND ADVANCES

Particulars	Current year		Previous Year
	Rs		Rs
Advances to Suppliers (Unsecured)			
- Considered Good	2074612580		792108787
- Considered Doubtful	<u>258002</u>		<u>11558002</u>
	2074870582		803666789
Less Provisions for doubtful balances	<u>258002</u>	2074612580	<u>11558002</u> 792108787
Advances to Employees			
- Considered Good		1078157	1166052
Other Advances (Unsecured)			
- Considered Good	570757882		379867773
- Considered Doubtful	<u>34574</u>		<u>34574</u>
	570792456		379902347
Less Provisions for doubtful balances	<u>34574</u>	570757882	<u>34574</u> 379867773
Interest Receivable		31562407	28299780
Subsidy Receivable from GOI		1142832	1142832
Claims Receivable (Unsecured)			
- Considered Good	31137549		24047062
- Considered Doubtful	<u>18340229</u>		<u>18340229</u>
	49477778		42387291
Less Provisions for doubtful claims	<u>18340229</u>	31137549	<u>18340229</u> 24047062
Amount recoverable from Income Tax Deptt.		114237474	35498465
TOTAL		<u>2824528881</u>	<u>1262130751</u>

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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.	7417261543	6269132611
Customers at Credit	195559931	272023321
Statutory Liabilities	31421078	30088191
Provisions for Doubtful Balances	27000000	27000000
Other Liabilities (Incl Security Deposits /EMD received.)	2386697658	1535281533
Provision for Income Tax	79500000	64500000
	10137440210	8198025656

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

SCHEDULE ' 10 ' - OTHER INCOME

Particulars	Current year Rs.	Previous Year Rs.
Miscellaneous Receipts	1931206	18105524
Service Charges	2856787	10249134
Interest Received	94667457	77051789
Rent Received	9225788	3894432
Dividend on Investments	3015000	6430000
Excess Provisions and Balances written back	2531329	16045
Profit on Sale of Fixed Assets	182243	325821
TOTAL	114409810	116072745

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

SCHEDULE ' 11 ' - COST OF GOODS SOLD

Particulars	Current year Rs.	Previous Year Rs.
Opening Stocks	848798488	1211273259
Purchases of Goods and Services	22196939349	21555620180
Expenses on purchases	94901222	737364486
Less: Freight and other expenses recovered	-	-
	94901222	737364486
Mill Expenses and Processing Charges	-	10494174
	<u>23140639059</u>	<u>23514752099</u>
Less : Closing Stocks	408141230	848798488
 TOTAL	 <u>22732497829</u>	 <u>22665953611</u>

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**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	95619907	81901695
Contribution to Provident Fund, Pension Fund and Administrative Charges	6958501	6456186
Medical Expenses	268611	2038729
Staff Welfare Expenses	456044	241814
Bonus	69501	225812
Gratuity	6552079	13335855
TOTAL	109924643	104200091

Gratuity includes premium paid to LIC Rs.65.52 Lakhs (Previous Year Rs.133.35 lakhs)

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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	15352154	16522519
Office Maintenance (Including Guest House Expenses)	8204245	4811383
Repairs and Maintenance of Vehicles	486282	785159
Repairs and Maintenance - Others	456314	454963
Traveling and Conveyance {including Directors traveling , and General Body Meeting expenses. Rs.1,26,383/- (Previous Year: Rs.49,896/-)}	3382328	1496668
Directors Sitting Fee	600000	800000
Printing and Stationary	1023462	1063550
Postage and Telegrams	88396	90804
Communication Expenses	673503	888705
Legal and Professional Charges [Including Internal Audit Fees]	13389231	7381967
Additional Sales Tax	243610	870448
Miscellaneous Expenses	1009323	1794625
Interest Accrued during fy 2017-18 W/Off	-	10715104
Loss on Sale of Fixed Asset	492558	-
Payment to Auditors Audit Fees & Tax Audit Fees inclusive of Service Tax and Travelling Expenses	1200000	2670000
TOTAL	46601406	50345895



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

SCHEDULE ' 14 ' - FINANCE CHARGES

Particulars	Current year Rs.	Previous Year Rs.
Interest and Bank Charges	191169	366331
TOTAL	<u>191169</u>	<u>366331</u>

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**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	122112	-
Business Promotion Expenses	449606	658178
Seminars and Conferences	122858	-
Advertisement and Publicity	143426	229140
Commission and Discounts	1650000	-
Packing and Forwarding Expenses	28120	19746
Insurance Charges	119189	122782
TOTAL	2635311	1029846

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

SCHEDULE ' 16 ' - PRIOR PERIOD ADJUSTMENTS

Particulars	Current year Rs.	Previous Year Rs.
Prior Period Income	1358243	30217
Less Prior Period Expenses	<u>2152544</u>	861624
	794301	831407
TOTAL	<u>794301</u>	<u>831407</u>

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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.

5. 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. Any amount short received from the Life Insurance Corporation is accounted for as expenditure in the year in which the claim is settled.

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.
- (iv) Liabilities towards encashment of Earned Leave are accounted for in the year of payment.
- (v) Expenditure on Leave Travel Concession to Employees is recognized in the year of availment.

6. Fixed Assets

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

7. 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.

8. 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.

9. 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.

10. 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.

11. Provisions, Contingent Liabilities and Contingent Assets

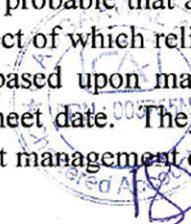
Provisions: Provision is recognized when the Federation has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made.

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.



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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.

12. 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.

13. 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.

14. 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.



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 31.03.2022.

	Current year	Previous year
(i) Trading/Operational	1199.95 Lakhs	1222.53 Lakhs
(ii) Others	224.07 Lakhs	216.92 Lakhs

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

	Current year	Previous year
	1215.00 Lakhs	415.00 Lakhs

- (c) Sales Tax demands in appeal

	Current year	Previous year
	2761.75 Lakhs	2664.77 Lakhs

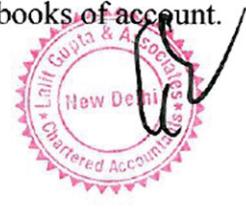
- (d) Liabilities arising if any, out of cases filed by the ex-employees amount un-ascertainable.

- (e) Service Tax demands under an appeal

	Current year	Previous year
	214.81 Lakhs	214.81 Lakhs

- (f) 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.

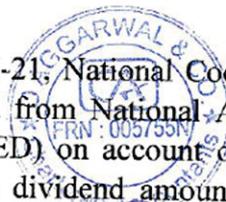


3. In modifications of the terms of the original agreement dated 30.05.2006 and subsequent modifications therein from time to time including the decision taken in the meeting held on 18.01.2012 which was put into agreement on 31.07.2012, between the Federation and the developer M/s. Sunny Rock Estates & 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. An amount of Rs.11,42,832/- (Previous Year Rs.11,42,832/-) is recoverable from Government of India by the Delhi branch of NCCF on account of subsidy claim on market intervention to regulate the prices of onion.
6. **Income Tax**
Necessary provision for Income Tax has been made in the books of accounts for the financial year 2021-22.
7. The amount of Redeemable Share Capital payable to Govt. of India of Rs. 948.50 Lakhs from 2006-07 to 2015-16 is still payable. Terms and conditions of payment are yet to be received from the Ministry for re-schedulment of repayment of Share Capital.
8. 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



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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.

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 and Rs. 20,00,000/- for the FY 19-20 totally Rs. 1,32,00,000/-. Further Rs. 4500000.00 received dividend on dated 7.10.2021.

9. 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.

10. 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) 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.

11. Related Party Disclosure

Key Managerial Personnel:

Shri Manoj Kumar Semwal (Managing Director)

Transactions with related parties

Particulars	(Rs.in Lakhs)	
	Current Year	Previous Year
Managerial Remuneration	34.46	32.25

12. Deferred Tax

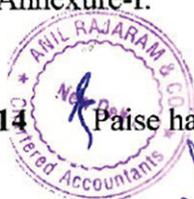
As per Accounting Standard (AS-22) on Accounting for taxes on income issued by ICAI, the computation of deferred tax liability/asset as on 31st March, 2022 comprises of following: -

Particulars	Year ended 31.03.2022	Year ended 31.03.2021
a) Deferred Tax Liability		
Related to Fixed Assets		
Depreciation as per Books of Accounts	27,32,698	25,78,293
Depreciation as per Income Tax Act	26,98,375	26,00,933
Difference in Balances	34,323	22,640
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	25,018
Deduction of VRS	-	-
Net Timing Difference:	34,323	2,378
Tax Rates	25.17%	25.17%
Deferred Tax Assets (Net)	8,639	599

The Deferred Tax Assets (Net) as on 31.03.2022 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.

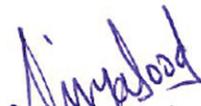
13 Commodity-wise details of items of goods traded by the Federation are as per Annexure-I.

14 Paise have been rounded off to nearest Rupee.

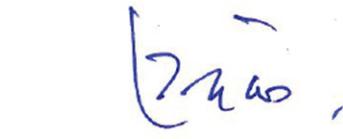


15 Previous year's figures have been regrouped/re-arranged, wherever considered necessary to make them comparable with those of the current year.

For and on behalf of the Board of Directors


(Divya Sood)
AM (A/cs)


(Harsh Vardhan)
Manager (A & F)


(Manoj Kumar Semwal)
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



For O.Aggarwal & CO.

Chartered Accountants

FRN 005755N


(CA. Dharmendra gupta)
Partner
M.No. 096151



For Lalit Gupta & Associates

Chartered Accountants

FRN 004540N


(CA Lalit Gupta)
Partner
M.No.082727



UDIN: 22085963A00LM44239 UDIN: 22096151A00KVF9198

UDIN: 22082727A0SP9A5053

Place: New Delhi

Date :08.08.2022

INFORMATION ABOUT BUSINESS SEGMENTS FOR THE YEAR ENDING 31.03.2022

Reportable Segments	(Figures in Rs.)							Total
	Confiscated Goods	Groceries	General Merchandise	Textiles	Import/Export	Construction	Agri Inputs	
1) Segment Revenue								
Sales Revenue	18595368	18700437922	845032750	513381991	2168240077	393749554	456857148	23096294810
Less : Cost of goods sold	17887503	18442929056	816356358	499808398	2141038881	377629170	436848463	22732497829
Segment Result	707865	257508867	28676392	13573593	27201197	16120384	20008684	363796981
Other Revenue								113615509
Total Revenue								477412490
2) Segment Results								
Unallocable Expenses								159161360
Extraordinary item								318251130
Net Profit / (Loss) before Interest Dep. & Tax								191169
Interest								2732698
Depreciation								315327263
Net Profit / (Loss) before Income Tax								79500000
Income Tax								235827263
Net Profit / (Loss) after Income Tax								
3) Assets & Liabilities**								
Segment Assets								95787335
Property, Plant, & Equipment								11221973412
Current Assets, Loans & Advances								20550000
Investments								11338310747
Total Assets								
Segment Liabilities								1200870537
Capital Employed								10137440210
Current Liabilities & Provisions								11338310747
Total Liabilities								

(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.



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

COMMODITY WISE ACCOUNTS FOR THE YEAR ENDING 31.03.2022

Particulars	Consificated Goods	Groceries	General Merchandise	Textiles	Import Export	Constr- uction	Agri Inputs	Housing Project	Total
SALES	18595368	18700437922	845032750	513381991	2168240077	393749554	456857148	-	23096294810
Stock Transfer Out	-	-	-	-	-	-	-	-	-
Total (A)	18595368	18700437922	845032750	513381991	2168240077	393749554	456857148	-	23096294810
COST OF GOODS SOLD (B)									
Opening Stocks	-	733240348	47384	-	-	-	-	115510756	848798488
Purchases	17887503	17907422405	816304529	499808398	2141038881	377629170	436848463	-	22196939349
Stock Transfer In	-	-	-	-	-	-	-	-	-
Balance	17887503	18640662753	816351913	499808398	2141038881	377629170	436848463	115510756	23045737837
Less Closing Stocks	-	292630474	0	-	-	-	-	115510756	408141230
Balance	17887503	18348032279	816351913	499808398	2141038881	377629170	436848463	-	22637596607
Add Exp. On Purchases	-	94896777	4445	-	-	-	-	-	94901222
Mill Expenses	-	-	-	-	-	-	-	-	-
Total (B)	17887503	18442929056	816356358	499808398	2141038881	377629170	436848463	-	22732497829
Gross Profit	707865	257508866	28676392	13573593	27201196	16120384	20008685	-	363796981

Percentage of Gross Margin to Sales

- Current Year	3.81	1.38	3.39	2.64	1.25	4.09	4.38	0.00	1.58
- Previous Year	3.25	1.10	2.97	2.15	1.25	3.01	3.01	0.00	1.28



Anil Rajaram

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NCCF MEMBERS as on 31st March, 2022

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 Upphokta 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 Jilla 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.: Ferozepur (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. Samsorganj, 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
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Under Bye Law No. 5(e)

150	National Coop. Development Corporation, 4, Siri Institutional Area, August Kranti Marg, NEW DELHI – 110 016
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Under Bye Law No. 5(f)

151	National Coop. Union of India, 3, Siri Institutional Area, August Kranti marg, NEW DELHI – 110 016
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Under Bye Law No. 5(g)

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

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

