

**THE PUNJAB STATE COOPERATIVE SUPPLY AND MARKETING FEDERATION LTD., CHANDIGARH**  
**BALANCE SHEET AS AT 31st MARCH, 2023**

Amount in Rs.

	Notes	As at 31.03.2023	As at 31.03.2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders Funds</b>			
Share Capital		2006,11,650	2006,11,650
Reserves & Surplus		28074,24,978	28074,24,978
<b>Profit &amp; Loss Appropriation A/c</b>			
- Previous Years Accumulated losses	-29773222478		-29108130081
- Net Loss during the Current year	-1080248961	(308534,71,439)	(665092397)
<b>Non-Current Liabilities</b>			
<b>Long-Term Borrowings</b>			
Deferred Tax Liabilities (Net)		700970,86,881	701084,71,250
(see Note 26 Para 1.11)		-	-
Other Long Term Liabilities		12480,14,304	10027,18,114
Long Term Provisions		31942,18,529	29910,76,690
<b>Current Liabilities</b>			
<b>Short - Term Borrowings</b>			
Trade Payables		58617,25,747	23954,80,113
Other Current Liabilities		63031,85,600	46264,87,968
Short - Term Provisions		575511,56,053	1103817,10,780
		388,91,037	395,20,717
<b>Total Rs.</b>		<b>1164488,43,340</b>	<b>1647802,79,782</b>
<b>II. ASSETS</b>			
<b>Non-Current Assets</b>			
<b>Fixed Assets</b>			
<b>Tangible Assets</b>			
Capital Work-in-Progress		11213,03,218	13026,81,017
Non-Current Investments		3254,92,039	110,41,301
Deferred Tax Assets (Net)		1221,88,700	1221,88,700
(see Note 26 Para 1.11)		-	-
Long Term Loans and Advances		381,61,508	360,52,079
Other Non-Current Assets		36,27,640	52,09,404
<b>Current Assets</b>			
Inventories		199962,64,591	590960,34,747
Trade Receivables		236497,83,211	393901,53,351
Cash and Cash Equivalents		45753,29,556	1568,96,450
Short-Term Loans and Advances		126,79,551	151,96,089
Other Current Assets		666040,13,326	646448,26,644
<b>Total Rs.</b>		<b>1164488,43,340</b>	<b>1647802,79,782</b>

Significant Accounting policies

The accompanying notes are an integral part of the Financial Statements.

*Sharma*  
 (Prem Lata Sharma)  
 Sr.Accounts Officer(G)

*Anita Rani*  
 ( Anita Singla )  
 Dy. Chief Accounts officer(G)

*Pankaj Kansal*  
 (Pankaj Kansal)  
 Chief Accounts Officer

*Sundeep Garha*  
 ( Sundeep Garha, PCS )  
 Managing Director

**Prem Lata Sharma**  
**Sr.A.O.(G)**

**Anita Rani**  
**Dy. CAO (G)**  
**Markfed**

**Pankaj Kansal**  
**Chief Accounts Officer**

**Managing Director**  
**MARKFED, Chandigarh**

As per our Report of even date.

For **VINOD SINGHRAJ CO LLP**  
 Chartered Accountants

*Jatinder Baiswal*  
  
 CA **JATINDER BAIJSWAL**  
 (Partner)

Membership No.: 559665

FRN No:- 005826C/C400276

Date: 27.09.2023

**THE PUNJAB STATE COOPERATIVE SUPPLY & MARKETING FEDERATION LIMITED. CHANDIGARH.**

Amount in Rs.

**PROFIT & LOSS ACCOUNT FOR THE YEAR 2022-23**

PARTICULARS	2022-2023	2021-2022
<b>(A) Activities</b>		
Wheat Activity	-1642,48,357	-1230,50,211
Paddy Activity	-12755,81,742	-7999,89,084
Fertilizer Activity	1318,45,867	894,06,765
Cotton Activity	-29,903	-33,241
TOTAL(A)	-13080,14,135	-8336,65,771
<b>(B) Plants &amp; Units</b>		
Khanna Plants	312,59,654	502,07,420
Kapurthala Plant	46,64,022	414,58,403
Gidderbaha Plant	12,03,137	257,56,846
Agro Mohali Pant	312,54,177	421,81,646
Canneries Jalandhar	-51,38,943	-33,65,494
MRM Nawan Shahr	-91,54,795	-326,37,752
TOTAL(B)	540,87,252	1236,01,069
<b>(C) Others</b>		
AEZ Activity	-18,86,352	-20,35,399
Handloom (Weavco)	-3,59,380	-1,13,942
Moong	-111,66,248	0
Misc Products (Marketing) & Verka	6,60,557	0
TOTAL(C)	-127,51,423	-21,49,341
<b>(D) Other Income / Loss</b>		
Misc Income	464,52,288	436,07,546
Income Tax Refund / interest Recd	120,43,201	42,36,360
Insurance Commision IRDA	25,46,679	0
Trading A/C Assets (Sale)	3,90,262	4,79,747
Trading A/C Assets (WDV/Cost)	-67,301	-1,65,423
Profit & Loss Adj. A/C(Taxation/Salary/Banking/Gen)	1244,57,339	-2,56,116
Profit & Loss adj. A/C(ENGG/Mkt.)	6,06,877	-7,80,468
TOTAL(D)	1864,29,345	471,21,646
<b>Net loss during the Year (A to D)</b>	<b>-10802,48,961</b>	<b>-6650,92,397</b>

*Prem Lata Sharma*  
 (Prem Lata Sharma)  
 Sr.Accounts Officer(G)  
**Prem Lata Sharma**  
 Sr. A.O.(G)

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 ( Anita Singla)  
 Dy.Chief Accounts Officer(G)  
**Anita Rani**  
 Dy. CAO (G)  
 Markfed

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 ( Pankaj Kansal )  
 Chief Accounts Officer  
**Pankaj Kansal**  
 Chief Accounts Officer

*Sundeep Garha*  
 ( Sundeep Garha,PCS )  
 Managing Director  
**Managing Director**  
**MARKFED, Chandigarh**

