

SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA (GENERAL) AMENDMENT REGULATIONS, 2011

33004/99 RFC D. NO. D. Che Gazette of India 401 (1) (2) (3) EXTRAORDINARY PART III—section 4 PUBLISHED BY AUTHORITY, 25, 6, 1932 NEW DELHI, FRIDAY, FEBRUARY 25, 2011/PHALGUNA 6, 1932 24 2011 q. 1989 (1989 39) 52 (1) VII (2), 2000 14(i) 2000 _ 2011 06 2011 ft-fa-ut, 2000 - I 721 G. 2011 (1) 2 THE GAZETTE OF INDIA : EXTRAORDINARY 14 (i) 31 20 (PAKISTAN SEC. 4] 31.03.20 t ft-ft-qi' 31.03.20 1 11 111 VII VIII x xv XVI i) 3f&éfiÄd -€81 iji) qfr-rr-#--a 31.03-20 3 31.03.20 11 3qzft7T ii) fâfQTE 31Rfiâ2.ri b)3TT2TFn 1961 36 (1) (viii) 4 111 THE GAZETTE OF INDIA : EXTRAORDINARY [PART [11—SEC. 41 c) tan-qi c) (tfrf-ä-•g 31131% (B) [111 _ GTZ 4 aig\ uf?-a) 11) (d) fÄ*d sq-atg(II) & 11) 5 V VI war qFa-rfû--a 6 VII THE GAZETTE OF INDIA : EXTRAORDINARY ii) A) q-fi-Ta-a 4. 6. f*--\$QT B) q-fiqr-€q-a 3Gig(B) [PART 111 SEC. 4] 7 VIII ft-Fi 3qaYg(A) B)ueuH 3uais(B) (A+B) 1. a-tr •eru III—sw. 41 (4) THE GAZETTE OF INDIA : EXTRAORDINARY iii) v) föåqt vi) — 11 11 - - 11 14 (i) 31 20 _ - 31.03.20 XIII 31.03.20 III—aug 4] vf?r aul 9 1961 fitft XIV xv XVI IO XII XIII XIV THE GAZETTE OF INDIA : EXTRAORDINARY 31.03.20 3. ft-fi 3ih giftu-c, 3-tQrâT7 3..yp; [PART [11—SEC. 4] 31.03.20 11 41 SMALL INDUSTRIES DEVELOPMENT BANK OF INDIA NOTIFICATION New Delhi, the 2th February, 2011 General Amendment Regulations, 2011 F. No. 66771CAD.—In exercise of the powers conferred by sub-section (1) and (2) of section 52 of the Small Industries Development Bank of India Act, 1989 (39 of 1989), read with Regulation 14(i) of the Small Industries Development Bank of India General Regulations, 2000, the Board, makes the following amendments to the Small Industries Development Bank of India General Regulations, 2000, namely:- (1) (2) (3) These Regulations may be called Small Industries Development Bank of India General Amendment Regulations, 2011 They have come into force on January 06, 2011 The Schedule - I to the Small Industries Development Bank of India General Regulations, 2000, shall be amended and substituted by the following Schedule -I - SCHEDULE -i GENERAL FUND [See Regulation 14 Small Industries Development Bank of India Balance Sheet as at 31st March, 20 31.03.20 Amount s 31.03.20 Amount CAPITAL AND LIABILITIES Capital Reserves, Surplus and Funds Deposits SCHEDULE 1 11 111 12 Borrowings Other Liabilities and Deferred Tax Liability Total ASSETS THE GAZETTE OF INDIA . EXTRAORDINARY Provisions [PART III —SEC. 41 Cash and Bank Balances Investments Loans & Advances Fixed Assets Other Assets Total Contingent Liabilities Significant Accounting Policies Notes to Accounts VI VII VIII x xv XVI i) The Schedules referred to above form an integral part of the Balance Sheet [i) Deferred Tax Asset / Liability will be disclosed, after netting off, on the Asset / Liability depending upon the balance available. iii) The Schedules to the Financial Statements are indicative and not exhaustive and are subject to change based on the requirements of the Bank and the changing circumstances of business, 31.03.20 Amount Schedule I: Schedules to Balance Sheet 31.03.20 Amount CAPITAL AND LIABILITIES Capital a Authorized Capital Equity Share Capital - Preference Share Capital (b) Issued, Subscribed and Paid-up Capital Equity Share Capital Preference Share Capital Total 13 Schedule 11: Schedule 111 Reserves, Surplus and Funds A Reserves i General Reserve - Opening Balance - Utilisations during the year - Closing Balance ii Specific Reserves a Investment Reserve Opening Balance Additions during the year Utilisations during the year - Closing Balance b) Special Reserve created and maintained u/s 36 (1) (viii) of The Income Tax Act, 1961 Opening Balance Additions during the year Utilisations during the year - Closing Balance B Surplus in Profit and Loss account C Funds a) National Equity Fund Opening Balance Additions / Write back during the year Utilisations during the year - Closing Balance b) Staff Welfare Fund -Opening Balance - Additions during the year - Utilisations during the year - Closing Balance c Others to be specified Total Deposits A Fixed Deposits 14 Schedule IV Schedule V B a b c THE GAZETTE OF INDIA : EXTRAORDINARY From Banks Under MSME Refinance Fund Under MSME Risk Capital Fund Others(to be specified 111 —SEC. 41 Subtotal (B) Total Borrowings I Borrowings in India 1.From Reserve Bank of India 2.From Government of India (including Bonds subscribed by GOI) 3. Bonds & Debentures 4. From Other Sources - Certificate of Deposits - Term Loans from Banks Term Money Borrowings Others Subtotal (I) 11)Borrowings outside India (a) KEW, Germany (b) Japan International Cooperation Agency (JICA) c AFDt Rome d World Bank e Others Subtotal (11) Total 11) Other Liabilities and Provisions: Interest Accrued Others Contingent provisions against standard

assets 15 Schedule VI Schedule VII Proposed Dividend (including tax on dividend) Total ASSEI_S_ Cash & Bank Balances I.Cash in Hand & Balances with Reserve Bank of India 2.Balances with Other Banks a In India i in current accounts ii in other de osit accounts b) Outside India i in current accounts ii in other de osit accounts Total Investments net of provisions) A) Treasury operations 1. Securities of Central Governments and State 2. Shares of Banks & financial Institutions 3. Bonds & Debentures of Banks & Financial Institutions 4.Stocks, Shares, bonds & Debentures of Industrial Concerns 5.Short Term Bills Rediscountin Scheme 6. Investment In Subsidiaries 7. Others Subtotal (A) B Business Operations 1. Shares of Banks & Financial Institutions 2. Bonds & Debentures of Banks & Financial Institutions 3. Stocks, Shares, bonds & Debentures of Industriai Concerns 4. Others 16 Schedule VIII Schedule Schedule X Schedule THE GAZETTE OF INDIA . EXTRAORDINARY Subtotal B Total A+BD Loans & Advances [Net of Provisions A Refinance to Banks and Financial Institutions - Micro Finance Institutions NBFC Bills Rediscounted - Others (to be specified) Subtotal A B) Direct Loans - Loans and Advances - Receivable Finance Scheme - Bills Discounted Subtotal (B Total (A+B) Fixed Assets Net of Depreciation] 1. Premises 2.0thers Total Other Assets: Accrued Interest Advance Tax (Net of provision) Others Ex enditure to the extent not written off Total CONTINGENT LIABILITIES i)Claims against the Bank not acknowledged as debts [PART 111 (4) 41 ii)On account of Guarantees / Letters of Credit iii) On account of Forward Contracts iv)On account of Underwriting Commitments v) On account of uncalled monies on partly aid shares debentures vi)Other items for which the Bank is contin ently liable Total The Schedule - 11 to the Principal Regulations, and substituted by the following Schedule - 11 - SCHEDULE - 11 GENERAL FUND [See Regulation 14(i)] shall be amended Small Industries Development Bank of India Profit & Loss Account for the year ended 31st March, 20 31.03.20 Amount SCHEDULES XII XIII XIV 31.03.20 Am u t INCOME Interest and Discount Other Income Total EXPENDITURE 1. Interest & Financial charges Operating Expenses Provisors & Contingencies Total Profit before Tax Provision for Income Tax 18 THE GAZETTE OF INDIA : EXTRAORDINARY Deferred Tax Adjustment [(Asset) / [PARL 111 —SEC. 4] Liabili@yl Profit after Tax Profit brought forward Total Profit / (Loss Appropriations Transfer to General Reserve Transfer to Special Reserve u/s 360) The Act Transfer to Staff Welfare Fund Dividend on Shares Tax on Dividend Surplus in Profit & Loss account forward Total Basic/Diluted Earning Per Share Significant Accounting Policies Notes to Accounts 1961 carried xv XVI The Schedules referred to above form an integral part of the Profit & Lcss Account. Smail Industries Development Bank of India 31.03.20 Amount Schedule XII Schedule XIII Schedules to Profit & Loss Account 31.03-20 m un Interest and Discount 1. Interest and Discount on Loans, Advances and Bills 2. Income on Investments / Bank balances Total Other Income: 1. 2

3. Upfront and Processin Fees Commission and Brokera e Profit on sale of Investments [III—uz 41
Schedule XIV 19 4. Income earned by way of dividends etc. from Subsidiaries / Associates 5. Others Total Operating Expenses: Payments to and provisions for employees Rent Taxes and Lighting Printin & Stationery Advertisement and Publicity Depreciation / Amortisation on Pro erty allowances Directors' expenses Auditor's Fees Law Charges Bank's and Pos_tage, Courier, Telephonpéc Repairs and maintenance Insurance Contribution to CGTMSE Other Expenditure Total N. RAMAN, Executive Director [No. ADVT. It 1/4/139-Aj10-ExtyJ Printed by the Manuget, Government of India Press, Ring Road. Mayaputi, New Delhi-110064 and Published by the Controller of Publications, Delhi-110054