

Notes forming part of the financial statements

Note	Particulars
24	<p>Corporate information</p> <p>M/s.CIL, Securities Limited was Incorporated in the year 1989.</p> <p>CIL a diversified Financial Company is a member of the National Stock Exchange of India Ltd (NSE), the Bombay Stock Exchange Ltd (BSE) and Multi Commodity Exchange of India Ltd (MCX) providing services in Capital Market, F&O, Currency, Mutual Fund and Commodities Segment. CIL is also a Merchant Banker, Registrar and Share Transfer Agent and Depository Participant.</p> <p>CIL is maintaining a flawless trading and accounting system and real time information is being disseminated on the website of the company www.cilsecurities.com. At CIL, we adopt the latest technology in business and are constantly updating our self to be with time and technology is being harvested to its utmost advantage and to provide quality and cost effective service.</p> <p>A spectrum of diversified activity is being provided by qualified and experienced manpower deployed at CIL.</p> <p>CIL is a Listed Company on the Bombay Stock Exchange.</p>
24 24.1	<p>Significant accounting policies</p> <p>Basis of accounting and preparation of financial statements</p> <p>W.e.f. 1st April 2017 The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention . The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year</p>
24.2	<p>Use of estimates</p> <p>The preparation of the financial statements are in conformity with IND AS which requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable.</p>
24.3	<p>Cash and cash equivalents (for purposes of Cash Flow Statement)</p> <p>Cash comprises of cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash are subject to insignificant risk of changes in value.</p>
24.4	<p>Cash flow statement</p> <p>Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.</p>
24.5	<p>Depreciation and amortisation</p> <p>Depreciation has been provided on the written down method as per the rates prescribed in Part 'C' of Schedule II of the Companies Act, 2013.</p> <p>Intangible assets are amortised over their estimated useful life as follows:</p> <p>Intangibles – 3 – 6 years.</p> <p>The estimated useful life of the intangible assets and the amortisation period are reviewed at the end of each financial year and the amortisation method is revised to reflect the changed pattern.</p>

Notes forming part of the financial statements

Note	Particulars
24.6	Revenue recognition
	Income from services Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred.
24.7	Other income
	Interest income is accounted on accrual basis. Dividend income is accounted for on receipt basis.
24.8	Tangible Fixed Assets
	Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalised and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. Fixed assets acquired in full or part exchange for another asset are recorded at the fair market value or the net book value of the asset given up, adjusted for any balancing cash consideration. Fair market value is determined either for the assets acquired or asset given up, whichever is more clearly evident. Fixed assets acquired in exchange for securities of the Company are recorded at the fair market value of the assets or the fair market value of the securities issued, whichever is more clearly evident. The Company has not revalued its assets. Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realisable value and are disclosed separately in the Balance Sheet.
24.9	Intangible assets
	Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.
24.10	Foreign currency transactions and translations
	Transactions in foreign currencies are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.
24.11	Investments
	Long-term Investment: Long-term investments are usually carried at cost. However, when there is a decline, other than temporary, in the value of a long term investment, the carrying amount is reduced to recognise the decline. Indicators of the value of an investment are obtained by reference to its market value, the investee's assets and result and the expected cash flows from the investment. Where there is a decline, other than temporary, in the carrying amount of long term investments, the resultant reduction in the carrying amount is changed to the profit and loss statement. The reduction in carrying amount is reversed when there is a rise in the value of the investment, or if the reasons for the reduction no longer exist. Current Investment: The carrying amount for current investments is the lower of cost and fair value. In respect of investment for which an active market exists, market value generally provides the best evidence of fair value. The valuation of current investments at lower of cost and fair value provides a prudent method of determining the carrying amount to be stated in the balance sheet. For current investments, any reduction to fair value and any reversals of such reductions are included in the profit and loss statement.

Notes forming part of the financial statements

Note	Particulars
24.12	<p>Employee benefits</p> <p>Employee benefits include provident fund, superannuation fund, gratuity fund.</p> <p>The Company's contribution to provident fund is considered as defined contribution plan and is charged as an expense as they fall due based on the amount of contribution required to be made.</p> <p>"The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related service. The cost of such compensated absences is accounted as under :“(a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and“(b) in case of non-accumulating compensated absences, when the absences occur.”</p>
24.13	<p>Segment reporting</p> <p>The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.</p> <p>The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment.</p> <p>Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under “unallocated revenue / expenses / assets / liabilities.</p>
24.14	<p>Earnings Per Share</p> <p>Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive</p> <p>Potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.</p>
24.15	<p>Taxes on income</p> <p>Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.</p> <p>Minimum Alternate Tax (MAT) is paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.</p>

Notes forming part of the financial statements

Note	Particulars
	<p>Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</p> <p>Current and deferred tax relating to items directly recognised in equity are recognised in equity and not in the Statement of Profit and Loss.</p> <p>Current and deferred tax relating to items directly recognised in equity and not in the Statement of Profit and Loss.</p>
24.16	Impairment of assets
	<p>The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.</p>
24.17	Provisions and contingencies
	<p>A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.</p>
24.18	Derivative contracts
	<p>The Company enters into derivative contracts in the nature of foreign currency swaps, currency options, forward contracts. Futures derivative contracts are marked-to-market and Profit & Losses are recognised in the Statement of Profit and Loss. Option transaction are recognised at the end of accounting year.</p>
24.19	GST input credit
	<p>GST input credit is accounted for in the books in the period in which the underlying services are received and are accounted as and when there is no uncertainty in availing / utilising the credits.</p>

Particulars		As at 31 March, 2021	As at 31 March, 2020
24	Additional information to the financial statements		
24.20	Contingent liabilities and commitments (to the extent not provided for)		
(i)	Contingent liabilities	NIL	NIL
	(a) Claims against the Company not acknowledged as debt		
	(b) Bank Guarantees	1763.75 Lacs	1513.75 Lacs
	(BG is secured to the extent of 50% inform of lien on Fixed Deposit and mortgage on Company's and Promoter Director's immovable properties)		
	(c) Other money for which the Company is contingently liable	NIL	NIL
	(d) These are disclosed by way of notes to the Balance Sheet. Provision is made in the accounts in respect in those liabilities which are likely to materialise after the period end, till finalisation of Accounts and have material effect on the position stated in the Balance Sheet at the period end.		
24.21	Expenditure in foreign currency #:	For the year ended 31 March, 2021	For the year ended 31 March, 2020
	Travelling Expenses		NIL
	Other matters*	NIL	NIL
24.22	Earnings in foreign exchange		
	Professional and consultation fees	NIL	NIL
	Other income-Broking Services	NIL	NIL
24.23	Amounts remitted in foreign currency during the year on account of dividend #		
	Amount of dividend remitted in foreign currency	NIL	NIL
	Total number of non-resident shareholders (to whom the dividends were remitted in foreign currency)	NIL	NIL
	Total number of shares held by them on which dividend was due	NIL	NIL
	Year to which the dividend relates	NIL	NIL

24.24	<p>Employee benefit plans Defined contribution plans</p> <p>The Company makes Provident Fund contribution for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The Company recognised 'Rs. 113024/- (Year ended 31 March, 2020) for Provident Fund contributions and Rs.88456/- (Year ended 31 March, 2019) for contributions in the Statement of Profit and Loss. The contributions payable to these plans by the Company are at the rates specified in the rules of the schemes.</p>																																													
Note																																														
24.25	<p>Computation of net profit in accordance with section 197 read with section 198 of the Companies Act, 2013 for Managing Director:- Rs. In Lacs</p> <table border="1"> <thead> <tr> <th>PARTICULARS</th> <th>March 31, 2021</th> <th>March 31, 2020</th> </tr> </thead> <tbody> <tr> <td>Profit before Taxation</td> <td>100.87</td> <td>5.53</td> </tr> <tr> <td>Add: Managerial Remuneration</td> <td>43.14</td> <td>41.07</td> </tr> <tr> <td>Add: Directors Sitting Fees</td> <td>1.86</td> <td>1.30</td> </tr> <tr> <td>Less: Profit on sale of Fixed Assets</td> <td>-</td> <td>0.89</td> </tr> <tr> <td>Less: Extra Ordinary items</td> <td>-</td> <td>-</td> </tr> <tr> <td>Net profit as per Section 198 of the Companies Act, 1956</td> <td>145.87</td> <td>47.01</td> </tr> <tr> <td>Remuneration payable:</td> <td></td> <td></td> </tr> <tr> <td>Minimum / @ 5% of the above profits to the Managing Director</td> <td>7.29</td> <td>2.35</td> </tr> <tr> <td>Managerial Remuneration comprises:</td> <td></td> <td></td> </tr> <tr> <td>Salary and Allowances</td> <td>13.00</td> <td>13.00</td> </tr> <tr> <td>Medical Reimbursement</td> <td>0.39</td> <td>0.15</td> </tr> <tr> <td>Perquisites</td> <td>0.50</td> <td>0.59</td> </tr> <tr> <td>Commission</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>13.89</td> <td>13.74</td> </tr> </tbody> </table>	PARTICULARS	March 31, 2021	March 31, 2020	Profit before Taxation	100.87	5.53	Add: Managerial Remuneration	43.14	41.07	Add: Directors Sitting Fees	1.86	1.30	Less: Profit on sale of Fixed Assets	-	0.89	Less: Extra Ordinary items	-	-	Net profit as per Section 198 of the Companies Act, 1956	145.87	47.01	Remuneration payable:			Minimum / @ 5% of the above profits to the Managing Director	7.29	2.35	Managerial Remuneration comprises:			Salary and Allowances	13.00	13.00	Medical Reimbursement	0.39	0.15	Perquisites	0.50	0.59	Commission	0	0	Total	13.89	13.74
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(d)	Company in which KMP / Relatives of KMP can exercise significant influence	HILN	-	-	-	1065.40 (219.63)	10888519.77 (46170659.34)	10888519.77 (46170659.34)	1.00
	CIL Industries Limited	HILN	-	-	-	-	-	-	-
	CIL Commodities (P) Limited	HILA	-	-	-	-	-	-	-
	Gita Finvest (P) Ltd	H228	-	-	-	-	(1400000.00)	(800000.00)	0.01
	Piyush Stock Broking Services Pvt.Ltd	KBPO8	-	-	1603	45234.07	5724027.08	6360823.56	-740757.26
	Piyush Creafinvest Pvt.Ltd	KCP07	-	-	(1576)	(8568.02)	(8495305.38)	(6219770.28)	(-103960.76)
	Lotus Stock Markets Pvt.Ltd	KGL01	-	-	1483	86979.08	9630957.76	8761974.05	-594575.44
	R.K Maheshwari (HUF)	H976	-	-	(1236)	(50453.50)	(9804629.20)	(11266386.37)	(-1463559.17)
	K.K.Maheshwari (HUF)	H1702	-	-	3691	678696.41	49020512.39	47134984.08	-3263984.32
	Smt.Nirmala Maheshwari	IN003	-	-	(1519)	(159679.45)	(34716357.97)	(396739618.14)	(-5149402.63)
	Smt.Urmila Kothari	H743	-	-	-	-	2500002.00	2500000.00	2.00
	Anushka Benefit Trust	KCA05	-	-	-	-	(1300000.00)	(1300000.00)	-
	Anika Benefit Trust	KCA07	-	-	1233	21647.91	5032882.94	5076524.34	-43701.34
	Miriganik Benefit Trust	KCM06	-	-	-	(912.55)	(375171.20)	(213297.29)	(-59.94)
	Halgreesw Benefit Trust	KCH03	-	-	-	-	-	-	-
	Sahil Benefit Trust	KCS12	-	-	-	-	-	-	-
	Toshniwal Granities Pvt.Ltd	H2193	-	-	-	-	-	-	-
	Urmez Feroz Bhole	H2037	-	-	462	42751.33	807107.27	931248.66	-126708.35
	K.K.Maheshwari & Others	H2166	-	-	(250)	(892.31)	(551301.31)	(554411.97)	(-2566.96)
			-	-	-	-	(108793.00)	(108793.00)	-

Note: 1) Related parties have been identified by the Management. 2) * Personal Guarantee Given to the Bankers

Note	Particulars	For the year ended	For the year ended
		31 March, 2021	31 March, 2020
		Rs.	Rs.
24.27	Earnings per share		
	Basic		
	Continuing operations		
	Net profit / (loss) for the year from continuing operations	75,47,462	1,49,732
	Less: Preference dividend and tax thereon	-	-
	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	75,47,462	1,49,732
	Weighted average number of equity shares	50,00,000	50,00,000
	Par value per share	10	10
	Earnings per share from continuing operations - Basic	1.51	0.03
24.28	Deferred tax (liability) / asset		
	Tax effect of items constituting deferred tax liability		
	On difference between book balance and tax balance of fixed assets	9,522	-
	Tax effect of items constituting deferred tax liability	9,522	-
	Tax effect of items constituting deferred tax assets		
	Provision for compensated absences, gratuity and other employee benefits	10,38,534	10,04,954
	Brought forward business losses	2,29,067	0
	Tax effect of items constituting deferred tax assets	12,67,601	10,04,954
	Net deferred tax (liability) / asset	12,58,079	10,04,954
	The Company has recognised deferred tax asset on unabsorbed depreciation to the extent of the corresponding deferred tax liability on the difference between the book balance and the written down value of fixed assets as per Income Tax. The Company has recognised deferred tax asset on unabsorbed depreciation and brought forward business losses.		
24.29	IFRS: First Time Adoption of International Financial Reporting Standards		
	Financial Year 2017-18 is the First Year for Implementation of Indian Accounting Standards from the Generally Accepted Accounting Principles in India for the Company.		

Notes forming part of the financial statements
Disclosures under Accounting Standards (contd.)

Note	Note	Particulars	(Rs. In Lacs)					
24	24-30	<p>Segment information Revenues and expenses directly attributable to segments are reported under each reportable segment. Expenses which are not directly identifiable to each reportable segment have been allocated on the basis of associated revenues of the segment and manpower efforts. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed as unallocable. Fixed assets that are used interchangeably amongst segments are not allocated to primary and secondary segments.</p> <p>The Company primarily operates in business segment i.e. Share and Stock broking and other related ancillary services. The Company operates in India and hence there are no reportable geographical segments.</p>	For the year ended 31 March, 2021					
		Particulars	Business segments					
			A	B	C	D	E	Eliminations
		Securities Dealing and Broking	Merchant Banking Fee	Consultancy Fee	Registrar & Share Transfer agents	Demat / Depository		
		Revenue	509.81	6.80	2.19	35.82	16.24	568.86
		Inter-segment revenue	-	-	-	-	-	-
		Total	509.81	6.80	2.19	33.82	16.24	568.86
		Segment result						
		Unallocable expenses (net)	-	-	-	-	-	-
		Operating income	82.40	2.72	1.60	10.92	3.24	100.88
		Extra Ordinary item	-	-	-	-	-	-
		Profit before taxes	82.40	2.72	1.60	10.92	3.24	100.88
		Tax expense (Net)	-	-	-	-	-	25.40
		Net profit for the year	-	-	-	-	-	75.48
		Particulars	Business segments					
			A	B	C	D	E	Eliminations
		Securities Dealing and Broking	Merchant Banking Fee	Consultancy Fee	Registrar & Share Transfer agents	Demat / Depository		
		Segment assets	3870.62	2.50	-	18.86	14.72	3906.70
		Unallocable assets	-	-	-	-	-	-
		Total assets (Common)	3870.62	2.50	-	18.86	14.72	3906.7
		Segment liabilities	1739.70	0.01	-	7.46	0.60	1747.77
		Unallocable liabilities	-	-	-	-	-	2158.93

		For the year ended 31 March, 2020						(Rs. In Lacs)	
		Business segments				Eliminations			
		A	B	C	D	E			Total
		Securities Dealing and Broking	Merchant Banking Fee	Consultancy Fee	Registrar & Share Transfer agents	Demat / Depository			
Total liabilities (Common)									3906.7
Other information									
Capital expenditure (allocable)	5.30								5.60
Capital expenditures (unallocable)	-								-
Depreciation and amortisation (allocable / Common)	-								-
Depreciation and amortisation (unallocable)	-								8.97
Other significant non-cash expenses (allocable) (give details)	-								-
Other significant non-cash expenses (unallocable)	-								-
Particulars									
Business segments									
Revenue		355.61	7.65	2.43	36.75	10.28			412.72
Inter-segment revenue		-							-
Total		355.61	7.65	2.43	36.75	10.28			412.72
Segment result		-12.72	3.06	1.21	11.93	2.05			5.53
Unallocable expenses (net)		-							-
Operating income		-12.72	3.06	1.21	11.93	2.05			5.53
Extra Ordinary Item		-							-
Profit before taxes		-12.72	3.06	1.21	11.93	2.05			5.53
Tax expense (Net)		-							4.04
Net profit for the year		-							1.49
Particulars									
Business segments									
Segment assets		2960.73	3.51	-	23.46	18.03			3005.73
Unallocable assets		-							-
Total assets (Common)		2960.73	3.51	-	23.46	18.03			3005.73
Segment liabilities		916.28	0.85	-	6.17	0.6			923.90
Unallocable liabilities		-		+					2081.83
Total liabilities (Common)		-	-	-	-	-			3005.73
Other information									
Capital expenditure (allocable)	2.09								2.09
Capital expenditures (unallocable)	-								-
Depreciation and amortisation (allocable / Common)	-								-
Depreciation and amortisation (unallocable)	-								10.75
Other significant non-cash expenses (allocable) (give details)	-								-
Other significant non-cash expenses (unallocable)	-								-

**Notes forming part of the financial statements
Disclosures Under Accounting Standards (Contd.)**

Particulars													
24.31	Fixed deposits, Securities, and Office Buildings have been assigned towards collateral/margin deposit to bank against guarantees issued by them followed by personal guarantee given by Promoter Directors.												
24.32	Balances of Sundry Debtors and Sundry Creditors are subject to confirmation.												
24.33	"There are no amounts payable to small-scale industrial undertaking as at the balance sheet date. This disclosure is based on the information available with the Company."The Company has not received any intimation from its vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, required under the said Act have not been made."												
24.34	Depreciation had been computed as per rates prescribed under Company Act,2013 on the opening w.d.v of the asset block as per Companies Act 1956.												
24.35	Margin Funding to Client represents actual Funded amount												
24.36	Disclosure pursuant to Rule 16A of the Companies (Acceptance of Deposits) Rules, 2014												
	Particulars of Money received from the Director w.e.f 1.4.2014												
	<table border="1"> <thead> <tr> <th>S.No</th> <th>Particulars</th> <th>Rs. In Lacs (Received)/(Re-paid)</th> </tr> </thead> <tbody> <tr> <td>1)</td> <td>Money Received</td> <td>230.00</td> </tr> <tr> <td>2)</td> <td>Money Repaid</td> <td>230.00</td> </tr> <tr> <td>3)</td> <td>Money Outstanding as on 31.03.2020</td> <td>NIL</td> </tr> </tbody> </table>	S.No	Particulars	Rs. In Lacs (Received)/(Re-paid)	1)	Money Received	230.00	2)	Money Repaid	230.00	3)	Money Outstanding as on 31.03.2020	NIL
S.No	Particulars	Rs. In Lacs (Received)/(Re-paid)											
1)	Money Received	230.00											
2)	Money Repaid	230.00											
3)	Money Outstanding as on 31.03.2020	NIL											
24.37	Previous Year figures have been regrouped / rearranged wherever considered necessary.												

In terms of our report attached.

For Sridhar Jhawar & Associates

Chartered Accountants

CA Sridhar Jhawar

Proprietor

M.No. 239116 & Firm No:016921S

UDIN:21239116AAAAACA1275

For and on behalf of the Board of Directors

CIL Securities Limited

K K Maheshwari

Managing Director

DIN: 00223241

A K Inani

Director - Finance & CFO

DIN: 00223069

Place : Hyderabad

Date : 18.06.2021

Trishila Agrahari

Company Secretary

A45197