



Central Depository Services (India) Limited

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COMMUNIQUÉ TO DEPOSITORY PARTICIPANTS

CDSL/OPS/DP/POLCY/2024/284

May 28, 2024

SEBI CIR - SELF REGULATORY ORGANIZATIONS FOR SOCIAL IMPACT ASSESSORS IN THE CONTEXT OF SOCIAL STOCK EXCHANGE

DPs are advised to refer to the SEBI Circular no. **SEBI/HO/CFD/PoD-1/P/CIR/2024/0060** dated **May 27, 2024** regarding **Self-Regulatory Organizations for Social Impact Assessors in the context of Social Stock Exchange [refer Annexure]**.

DPs are advised to take note of the same and ensure compliance.

Queries regarding this communiqué may be addressed to: CDSL – Helpdesk Emails may be sent to: dptasupport@cdslindia.com and connect through our IVR Number 022-62343333 .

For and on behalf of
Central Depository Services (India) Limited

sd/-

Nilesh Shah
Asst. Vice President – Operations



CIRCULAR

SEBI/HO/CFD/PoD-1/P/CIR/2024/0060

May 27, 2024

To,
All Social Enterprises
All Recognized Stock Exchanges
All Recognized Depositories
All Merchant Bankers and Brokers registered with SEBI
All Social Impact Fund registered with SEBI

Sir / Madam,

Sub: Self Regulatory Organizations for Social Impact Assessors in the context of Social Stock Exchange (“SSE”)

1. In terms of Regulation 292A(f) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, (**“ICDR Regulations”**) a Social Impact Assessor means an individual registered with self regulatory organization under the Institute of Chartered Accountants of India or such other agency, as may be specified by the Board, who has qualified a certification program conducted by National Institute of Securities Market.
2. In addition to the Self-Regulatory Organization under the Institute of Chartered Accountants of India the following agencies are specified as Self Regulatory Organizations for Social Impact Assessors in the context of Social Stock Exchange:
 - 2.1. ICAI Social Auditors Organization (ICAI SAO) under the Institute of Cost Accountants of India
 - 2.2. ICSI Institute of Social Auditors (ICSI ISA) under the Institute of Company Secretaries of India.
3. A copy of this circular is available on SEBI website at www.sebi.gov.in under the categories “Legal Framework → Circulars”.

Yours faithfully,

Yogita Jadhav
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