



# Central Depository Services (India) Limited

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## COMMUNIQUÉ TO DEPOSITORY PARTICIPANTS

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CDSL/OPS/DP/POLCY/2024/300

June 05, 2024

### **SEBI CIR TIMELINES FOR DISCLOSURES BY SOCIAL ENTERPRISES ON SOCIAL STOCK EXCHANGE**

DPs are advised to refer to the SEBI Circular no. **SEBI/HO/CFD/PoD-1/P/CIR/2024/0059** dated **May 27, 2024** regarding **Timelines for disclosures by Social Enterprises on Social Stock Exchange (“SSE”) [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: [dprtastupport@cdslindia.com](mailto:dprtastupport@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



भारतीय प्रतिभूति और विनिमय बोर्ड  
Securities and Exchange Board of India

CIRCULAR

SEBI/HO/CFD/PoD-1/P/CIR/2024/0059

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  
All Self Regulatory Organizations for Social Impact Assessor

Sir / Madam,

**Sub: Timelines for disclosures by Social Enterprises on Social Stock Exchange (“SSE”) for FY 2023-24.**

1. In terms of Regulation 91C (1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR Regulations**”) Not for Profit Organizations (NPOs) registered on SSE including NPOs whose designated securities are listed on SSE, shall be required to make annual disclosures to the SSE on matters specified under the SEBI Circular dated September 19, 2022 by **31<sup>st</sup> October, 2024** for the Financial Year 2023-24.
2. In terms of Regulation 91E (1) of SEBI LODR Regulations, 2015, Social Enterprises which has registered or raised funds through SSE shall be required to submit Annual Impact Report to SSE **by 31<sup>st</sup> October, 2024** for the Financial Year 2023-24.
3. A copy of this circular is available on SEBI website at [www.sebi.gov.in](http://www.sebi.gov.in) under the categories “Legal Framework → Circulars”.

Yours faithfully,

**Yogita Jadhav**  
**General Manager**  
**Corporation Finance Department**  
**Division of Policy and Development**  
**+91 22 2644 9583**  
Email – [yogitaq@sebi.gov.in](mailto:yogitaq@sebi.gov.in)