

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 **31st 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 **31st October, 2024** for the Financial Year 2023-24.
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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