



Annual disclosures

I. By NPOs registered with or raised funds using SSE, **within 60 days from March 31st** [Regulation 91C, SEBI (LODR) Regulations]:

1. General aspects:

- a. Name of organization
- b. Location of headquarters and operations
- c. Vision / Mission / Purpose
- d. Organisational goals, activities, products and services
- e. Scale of operations (incl. employee and volunteer strength)

2. Governance aspects:

- a. Ownership and legal form
- b. Governance structure (Board and Management Committee structure, mandates, membership, charters, policies and internal controls)
- c. Names and details of the members of the governing body
- d. Executives with key responsibilities
- e. Number of governing body meetings, committees formed, along with attendance and performance review process
- f. Organisation level potential risks and mitigation plan
- g. Advisory process, ethical concerns, conflict of interest and communication of critical concerns
- h. Remuneration policies
- i. Stakeholder grievance, process of grievance redressal and number of grievance received and resolved
- j. Registration certificate and other licences and certifications (12A, 80G, FCRA, GST, etc.)





II. By NPOs, registered with or raised funds using SSE, by October 31st or before the due date of filing the Income Tax return:

1. General aspects:

- a.** Outreach – type and number of direct, indirect and institutional beneficiaries / stakeholders reached
- b.** Details of donors / Investors – List of top five donors or investors (budget-wise)
- c.** Programs – list of top five interventions / programs in disclosure period (budget-wise)

2. Governance aspects:

- a.** Reporting of related party transactions
- b.** Compliance management process and statement of compliance from senior decision maker

3. Financial aspects:

- a.** Financial Statement – Balance sheet, Income statement, Cash statement, program-wise fund utilization for the year
- b.** Auditors report and auditor details

SSE may specify additional parameters that may be required to be disclosed by NPO on annual basis.

III. All Social Enterprises, registered with or raised funds using SSE, must submit duly assessed Annual Impact Report (AIR) by October 31st or before the due date of filing the Income Tax return [Regulation 91E, SEBI (LODR) Regulations]:

The AIR must capture the qualitative and quantitative aspects of –

- a.** Social impact generated by the entity;
- b.** Impact generated by project or solution funded through SSE instruments; and
- c.** Information on all the investee / grantee organisations where funds received through Social Impact Fund are deployed



IV. NPOs registered (not listed) on the SSE must self-report with AIR covering –

- a.** Significant NPO activities
- b.** Interventions
- c.** Programs or projects during the year
- d.** Methodology for determination of significance

The AIR shall cover 67% of the program expenditure in the previous Financial Year.

V. Listed NPOs must submit Fund Utilisation statement to SSE within 45 days from the end of quarter [Regulation 91F, SEBI (LODR) Regulations]
