

## Checklist for Registration



### Checklist of registration of Not for Profit Organization (NPOs) on BSE SSE

NPOs seeking registration on BSE SSE shall make a formal application to the BSE SSE on its letter head requesting for registration along with documents mentioned below:

Sr. No.	Particulars	Remarks										
1.	Certificate of Constitution/Registration of Entity <b>(Note: Valid for further period of 12 months at the time of seeking registration)</b> (Refer Annexure I for categories)											
2.	Proof of Ownership and control (MOA/AOA/Trust Deed/Bye-Laws or any other, including all amendments thereof)											
3.	<b>Copy for:</b> <ul style="list-style-type: none"> <li>▪ Permanent account Number (PAN)</li> <li>▪ Tax Deduction and Collection Account Number (TAN)</li> <li>▪ Goods &amp; Service Tax Number (or declaration if GST is not applicable)</li> </ul>											
4.	Audited Financial Statements for last 3 full financial years along with Auditors Report as filed with Income Tax under Form 10(B) for last 3 financial years											
5.	Income Tax Returns for last 3 years											
6.	Valid 80G Registration under Income Tax Act, 1961 <b>(Note: Valid for further period of 12 months at the time of seeking registration)</b>											
7.	Confirmations from the Practicing Chartered Accountant (PCA) as per Annexure II											
8.	Registration Certificate under the Income Tax Act, 1961 under section 12AB (along with previous registrations under 12A/12AA, if applicable) and/or 10 (23C) <b>(Note: Valid for further period of 12 months at the time of seeking registration)</b>											
	Confirmation of eligibility criteria for being identified as <b>Social Enterprise</b> as specified under Regulation 292E of Chapter X-A of SEBI (ICDR) Regulations, 2018 <b>Note: Kindly confirm which criteria is met along with supporting documents as per Annexure III</b>											
9.	Additional Disclosures as per Annexure IV											
10.	Non-Refundable Registration fees <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Processing Fees</td> <td style="width: 20%;"></td> </tr> <tr> <td>Applicable Tax (Amount)</td> <td></td> </tr> <tr> <td>TDS</td> <td></td> </tr> <tr> <td>Net Fees Payable</td> <td></td> </tr> <tr> <td>Payment Details (RTGS details)</td> <td></td> </tr> </table>	Processing Fees		Applicable Tax (Amount)		TDS		Net Fees Payable		Payment Details (RTGS details)		
Processing Fees												
Applicable Tax (Amount)												
TDS												
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Payment Details (RTGS details)												

**Annexure I**

**(To be submitted on the letterhead of the Entity seeking registration)**

1. We hereby confirm that the Entity << **Name of the Entity**>> is registered as :

Sr. No.	Particulars	Remarks
1.	a charitable trust registered under the Indian Trusts Act, 1882 (2 of 1882)	
2.	a charitable trust registered under the public trust statute of the relevant state	
3.	a charitable society registered under the Societies Registration Act, 1860 (21 of 1860)	
4.	a company incorporated under section 8 of the Companies Act, 2013 (18 of 2013)	
5.	any other entity as may be specified by the Board	

Note: Please attach relevant certificate (Valid for further period of 12 months at the time of seeking registration)

2. It is eligible to be identified as a Social Enterprise under regulation 292 E of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
3. The NPO, any of its promoters, promoter group or directors or selling shareholders or trustees are not debarred from accessing the securities market by the SEBI.
4. None of its promoters or directors or trustees is a promoter or director of any other company or Social Enterprise which has been debarred from accessing the securities market by the SEBI.
5. None of its promoters or directors or trustees is a wilful defaulter or a fraudulent borrower.
6. None of its promoters or directors or trustees is a fugitive economic offender.
7. Neither the NPO nor any of its promoters or directors or trustees has been debarred from carrying out its activities or raising funds by the Ministry of Home Affairs or any other ministry of the Central Government or State Government or Charitable Commissioner or any other statutory body.
8. NPO has complied and shall be in compliance with any applicable laws and regulations in force including but not limited to Prevention of Money Laundering Act, 2002, Foreign Account Tax Compliance Act, FATF regulations etc. in relation to donors/donations received by them.
9. NPO is not dependent on any corporate for more than 50% of its funding.
10. It is not in receipt of any notice or ongoing scrutiny by Income Tax. (If so, please provide details).
11. It is in compliance with applicable provisions of Chapter X-A of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, SEBI Circular no. SEBI/HO/CFD/PoD-1/P/CIR/2022/120 dated September 19,2022 and other applicable laws, circulars, guidelines etc. including the Exchange Circulars / Guidelines.

It shall ensure compliance of disclosure requirements of regulations 91C and 91E of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 post registration

**Name of the Entity**

**(Signature of Authorised Person)**

**Certificate from Chartered Accountant in Practice  
(On CA Letterhead)**

**NPO has to obtain the following certificate from the practising Chartered Accountant –**

----- **start** -----

We hereby certify that <Name of NGO>, is registered under \_\_\_\_\_, with Income Tax PAN <PAN Number> and address as per IT Return <address>, has:

- The annual spending of the NPO in past financial year is Rs. \_\_\_\_\_ Lakhs. (Must be at least Rs. 50 lakhs) (Kindly provide the detailed working of the same)
- The funding in NPO in past financial year is Rs. \_\_\_\_\_ Lakhs. (Must be at least Rs. 10 lakhs) (Kindly provide the detailed working of the same)
- Possesses valid regular Income Tax Exemptions & deductions, and has not received any notice for withdrawal of registration granted under section
  - 12A/12AA/12AB or section 10(23C)
  - 80G of Income Tax Act, 1961
- Has not violated conditions mentioned in its 12A/12AA/12AB, 10(23C) and 80G registrations.
- Has filed its annual returns for the last financial year (FY 20XX-XX) within due dates to (check the applicable options) :
  - Income Tax (Yes/ No/ Not Applicable)
  - Charity Commissioner / Registrar of Societies / Registrar of Companies
  - (Yes/ No/ Not Applicable)
- Its registration as a not-for-profit organisation is valid for the next 12 months.
- The NPO has not received any notice or does not have an ongoing scrutiny by Income Tax

For Firm Name

Firm Registration Number:

Signature and Stamp

CA Name

CA Membership Registration Number:

UDIN:

Date

Place

----- end -----

### Annexure III

Confirmation of eligibility criteria for being identified as **Social Enterprise** as specified under Regulation 292E of Chapter X-A of SEBI (ICDR) Regulations, 2018

**Note: Kindly confirm which criteria is met along with supporting documents**

*(To be submitted on the letterhead of the Entity seeking registration and Practicing Chartered Accountant (PCA))*

We hereby confirm that the following for the Entity << **Name of the Entity**>> :

#### 1) Areas of Focus (Kindly Tick wherever applicable)

<input type="checkbox"/>	Eradicating hunger, poverty malnutrition and inequality
<input type="checkbox"/>	Promoting health care (including mental health) and sanitation; and making available safe drinking water
<input type="checkbox"/>	Promoting education, employability and livelihoods
<input type="checkbox"/>	Promoting gender equality, empowerment of women and LGBTQIA+ communities
<input type="checkbox"/>	Ensuring environmental sustainability, addressing climate change (mitigation and adaptation), forest and wildlife conservation
<input type="checkbox"/>	Protection of national heritage, art and culture
<input type="checkbox"/>	Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports
<input type="checkbox"/>	Supporting incubators of social enterprises
<input type="checkbox"/>	Supporting other platforms that strengthen the non-profit ecosystem in fundraising and capacity building
<input type="checkbox"/>	Promoting livelihoods for rural and urban poor, including enhancing income of small and marginal farmers and workers in the non-farm sector
<input type="checkbox"/>	Slum area development, affordable housing <sup>3</sup> , and other interventions to build sustainable and resilient cities
<input type="checkbox"/>	Disaster management, including relief, rehabilitation and reconstruction activities
<input type="checkbox"/>	Promotion of financial inclusion
<input type="checkbox"/>	Facilitating access to land and property assets for disadvantaged communities
<input type="checkbox"/>	Bridging the digital divide in internet and mobile phone access, addressing issues of misinformation and data protection
<input type="checkbox"/>	Promoting welfare of migrants and displaced persons
<input type="checkbox"/>	Any other area as identified by the Board or Government of India from time to time

#### 2. Quantum of Work (Kindly Tick wherever applicable)

<input type="checkbox"/>	<b>Revenue</b> – At least 67% of the immediately preceding 3-year average of the SE's revenues comes from providing the eligible activities to members of the target population
<input type="checkbox"/>	<b>Expenditure</b> – At least 67% of the immediately preceding 3-year average of the SE's expenditure has been incurred for providing the eligible activities to members of the target population
<input type="checkbox"/>	<b>Customer base/ beneficiaries</b> – Members of the target population to whom the eligible activities have been provided constitute at least 67% of the immediately preceding 3-year average of the SE's customer base/ beneficiaries

This is to certify that has Revenue /Expenditure/ beneficiaries totalling to Rs. \_\_\_\_\_ in the sectors selected in item I above, which constitutes \_\_\_% of the total Revenue /Expenditure/

beneficiaries for the preceding 3 years (FY 2019-20 to FY 21-22). (Along with detailed calculation for the same)

**3. Barred Activities / Organisations (Kindly Tick wherever applicable)**

<input type="checkbox"/>	Corporate foundations, that are primarily funded by a parent corporate entity or a group of corporate entities
<input type="checkbox"/>	Political or religious organisations or activities
<input type="checkbox"/>	Professional or trade associations
<input type="checkbox"/>	Infrastructure companies and housing companies (other than affordable housing companies).
<input type="checkbox"/>	None of the above

**Annexure IV**

*(To be submitted on the letterhead of the Entity seeking registration)*

<b>Sr. No</b>	<b>Particulars</b>	<b>Submitted (Yes/No)</b>
1.	Vision Statement	
2.	Mission Statement	
3.	Address ( <b>Kindly submit Proof of address</b> )	
4.	NGO Darpan screenshot with Id or email from Darpan	
5.	Governing Board along with member details (Name, Address, DOB)	
6.	Number of staff – Permanent/Contractual/Volunteers (Average for last 3 years)	
7.	Details of Statutory Auditor(s) / Social Auditor(s)	
8.	Certificates / Awards last 3 years	
9.	Authority letter for representative	
10.	Details of key projects for last 3 years	
11.	Social Audit Reports/ Impact Assessment Reports for projects (if any)	

**Note: Kindly submit necessary/relevant documentation wherever applicable as separate annexure(s)**