



Central Depository Services (India) Limited

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COMMUNIQUE TO REGISTRAR & TRANSFER AGENTS

CDSL/L&CS/RTA/POLCY/2023/205

September 25, 2023

AMENDMENT TO CDSL BYE LAWS

Issuers / RTA's are hereby informed that amendment has been carried out in CDSL Bye Laws with respect to extension in submission of Net worth and Audited Financial Statement by Depository Participant

The said amendment to CDSL Bye Laws has been enclosed as "Annexure A" to this communicate.

Issuers/ RTA's are advised to note that the attached amendments will come into effect immediately.

Queries regarding this communiqué may be addressed to CDSL – (Legal) (022) 2305-8564.

Emails may be sent to: cdsllegal@cdslindia.com

Sd/-

Nilay Shah

Group Company Secretary & Head Legal

Encl:A/a

ANNEXURE A

Clause	Existing provision	Amended provision
CDSL Bye Laws		
16.2.1	ACCOUNTING, INTERNAL CONTROL, REPORTS AND RETURNS: Each participant shall furnish to CDSL every year, a copy of the audited financial statements and auditors' report and the same shall be furnished not later than six months after the end of the participant's financial year. Provided that when CDSL is satisfied that circumstances warrant an extension of time to furnish such report, it may grant such extension to the participant.	ACCOUNTING, INTERNAL CONTROL, REPORTS AND RETURNS: Each participant shall furnish to CDSL every year, a copy of the audited financial statements and auditors' report and the same shall be furnished <i>[on a date]</i>²³³ not later than six months after the end of the participant's financial year <i>[October 31st of the next financial year.]</i>²³⁴ Provided that when CDSL is satisfied that circumstances warrant an extension of time to furnish such a report, it may grant such extension to the participant. ²³³Inserted vide Amended vide SEBI Letter no. SEBI/HO/MRD/MRD-RAC-2/P/OW/2023/39798/1 dated 22.09.2023. ²³⁴Amended vide Amended vide SEBI Letter no. SEBI/HO/MRD/MRD-RAC-2/P/OW/2023/39798/1 dated 22.09.2023.