

NOTICES

Notice No.	20240924-51	Notice Date	24 Sep 2024
Category	Others	Segment	General
Subject	Submission of Annual Audited Network Certificate, Auditor's Report & Audited Annual Accounts for the financial year ended on March 31, 2024		
Attachments	Annexure 1 to Annexure 7 - March 2024.docx ; Annexure A - XBRL.docx ; User mannual.pdf ; PEP undertaking Format.pdf		
Content			

Trading Members of the Exchange are hereby requested to note that Annual Audited Network Certificate, Computation of Network, Auditor's Report & Audited Annual Accounts (i.e., complete Annual Report including Balance Sheet & Profit & Loss Account), Director's Report and Financial Strength details for the financial year ended on March 31, 2024 as per formats prescribed (as applicable) are required to be submitted to the Exchange on or before October 31, 2024.

As per SEBI circular no. SEBI/HO/MIRSD/MIRSD2/CIR/P/2016/95 dated September 26, 2016, Stockbrokers are required submit financial statements to stock exchanges in the same format as prescribed under Companies Act, 2013 irrespective of whether they fall under the purview of Companies Act, 2013 or not. Accordingly, non-corporate Trading Members shall also be required to adhere to the format as prescribed under the Companies Act, 2013. The 'due date' for submission of the aforesaid financial statements to stock exchanges shall be the same as prescribed under Companies Act, 2013 for submission to Registrar of Companies.

Further, Members are requested:

- To go through the help-guide for step-by-step guidance to submit Annual Audited Network Certificate, Auditor's Report, Audited Annual Accounts, Director's Report and Financial strength details.
- To submit Annual Audited Network Certificate, Computation of Network, Director's Report, Auditor's Report & Audited Annual Accounts (Complete Annual Report) through BSE online portal (BEFS: BSE Electronic Filing System) by October 31, 2024.
- To take a note of the details of documents mentioned below:

S r No.	Particulars	Annexure
1	Networth requirement	Annexure 1
2	Format of audited Networth certificate & computation of Networth – Banks only	Annexure 2
3	Format of audited Networth certificate & computation of Networth	Annexure 3
4	Method of computation of audited Networth	Annexure 3a
5	Clarification for method of computation of Networth	Annexure 3b
6	Audited Balance Sheet along with all Schedules and Notes	As per Companies Act 2013
7	Audited Profit & Loss account along with all the Schedules and Notes	
8	Auditor's report (including CARO, if applicable, and other annexures) and Director's report	
9	Financial strength	Annexure 4
10	Shareholding / sharing pattern (as on March 31, 2024)	Annexure 5a,5b
11	All Directors /Partner details (as on March 31, 2024)	Annexure 6
12	Covering letter	-

- To note that the covering letter along with Audited Network Certificate and Audit report filings shall be signed only by the Proprietor/ Designated Partners/ Designated Directors / Compliance Officer of the Member entity. Name and designation of signing authority should be mentioned therein.
- To note that BSE online portal (BEFS) is made available for updating / uploading the above details.
- To note that details regarding actions for non-compliance of the provisions of this notice are provided in Annexure 7.

Trading Members observing the accounting year other than one ending on March 31, are requested to submit the Audited Network Certificate and Computation of Network for the respective year ending within six months from end of the respective financial year.

- To make the disclosures more accurate and efficient, Exchange has also mandated filing of audited annual accounts in XBRL mode.

The excel utility for filing financial results in XBRL mode is made available for download in **BEFS portal under Financial Results. (Refer Annexure A)**

Following are the guidelines for XBRL submission:

- Select format of Financial Statement (IGAAP, IndAS)
- Download XBRL Utility and save it in local computer.
- Enter all applicable details in XBRL utility, enter “0” in fields which are not applicable and validate each sheet. Rectify errors, if any.
- After completion of entering data in all sheets, click on “Home” tab in utility and then click on “Validate all Sheets”.
- Once all the sheets are validated successfully, generate XBRL file (.xml) and save in local computer.

- Click on Home tab in utility> click on Generate Report. Html file will get generated. You may save this html file on local computer for your records.
- Upload the XBRL (.xml) - Browse and upload xml file generated through XBRL utility.

Members are requested to refer to the User Guide for macro security enablement which is made available in BEFS portal.

BSE has provided a Helpdesk to assist Users with technical issues regarding their XBRL filings. The email queries may be addressed to bse.xbrl@bseindia.com and membership.ops@bseindia.com

In case any assistance is required, please contact the following officials:

Name of Officials	Contact Number	Email
Mr. Nagrajan Mudaliar	022-22728287	membership.ops@bseindia.com
Mr. Rohan Gaonkar	022-22725777	
Mr. Sriram Iyer	022-22728275	
Mr. Amit Kadam	022-22728010	

Amit Kadam	Sriram Iyer
Asst General Manager	Manager
Membership Operation and Compliance	Membership Operation and Compliance

- Encl.: 1. Annexure – 1 to Annexure – 7
- 2. User Manual
 - 3. Annexure A