

National Stock Exchange of India

Circular

Department: Compliance	
Download Ref No: NSE/COMP/76722	Date: October 05, 2026
Circular Ref. No: 89/2026	

To All Members,

Sub: Submission of Annual Returns for the Financial Year 2025-26

This has reference to the submission of Annual Returns to the Exchange for the Financial Year ended March 31, 2026. Trading Members are hereby advised to submit the Annual Returns i.e., Audited Balance Sheet, Profit & Loss Account, details of Shareholding, Directors, Networth Certificate, etc. as may be applicable, for the financial year ended March 31, 2026 on or before October 31, 2026.

Further, as per Enhanced Supervision guidelines prescribed in SEBI Circular Reference No. SEBI/HO/MIRSD/MIRSD2/CIR/P/2016/95 dated September 26, 2016, members are required to submit financial statements in the format as prescribed under Companies Act, 2013 irrespective of whether the provisions of Companies Act, 2013 are applicable to the member or not.

Members are hereby informed that the Annual Returns submitted through the Exchange Portal shall be certified by the Auditor. The member shall enter all required details on the portal, including the Profit and Loss Account /Balance Sheet in XBRL format, details of Shareholding, details of Proprietor/Partner/Director, as applicable, and submit it to the respective auditor for verification. Auditor shall verify details entered by member. On successful verification by Auditor, the member shall make the final submission to the Exchange. Further, similar to submission of Half Yearly Networth Certificate, Exchange has also enabled digital submission of audited Networth certificate where members can submit a digitally signed Networth certificate from the auditor through the ENIT portal, eliminating the need for submission of scanned copy.

All the Trading Members are hereby informed that submission of Annual Returns for the financial year ended 31, 2026 shall be done only through ENIT Portal (<https://enit.nseindia.com/MemberPortal/>) on or before October 31, 2026. The detailed user manual for accessing the portal by member as well as auditor and submission of Annual Returns to the Exchange is attached as Annexure - A.

Further, Members' attention is also drawn to Exchange Circular Reference No. NSE/INSP/52017 dated April 13, 2022, and NSE/INSP/54080 dated October 14, 2022, wherein members have been informed to submit the details of Inventory of Assets as on March 31 on annual basis. Members are required to

submit the details of their Inventory of Assets as on March 31, 2026, at the path: - ENIT NextGen > Compliance > Inventory of Assets > Inventory of Assets Submission. Submission of Inventory of Assets is mandatory before submission of Annual Returns for FY 2025-26. The user manual for the submission of Inventory of Assets is enclosed as Part I of Annexure - B.

Further, members are advised to submit a declaration on Politically Exposed Persons (PEP) as on March 31, 2026, at the path: - ENIT-NEW-COMPLIANCE > Compliance > Politically Exposed Person > Submit Declaration. Submission of declaration of Politically Exposed Person is mandatory before submission of Annual Returns for FY 2025-26. The user manual for submitting the declaration of Politically Exposed Person is enclosed as Part II of Annexure - B.

Formats of documents which are to be annexed with the Annual Returns are available in Annexure - C.

In case of non-submission of Annual Returns for the financial year 2025-26, within the due date, disciplinary actions shall be initiated by the Exchange as stipulated vide Exchange Circular Reference No. NSE/INSP/73792 dated April 17, 2026. Members are required to maintain Networth at all points of time. Any shortfall in Networth and/or non-submission of revised Networth certificate within the stipulated timelines, shall attract appropriate disciplinary action as specified in Annexure 1.3 of NSE Circular Reference No. NSE/INSP/73792 dated April 17, 2026. Additionally, pursuant to Exchange Circular Reference No. NSE/COMP/75164 dated July 13, 2026, penalty shall be levied for reporting of Networth shortfall as stated in Table 1 of said circular.

Members are advised to take note of the above and submit the Annual Returns on or before **October 31, 2026**.

For any support, please reach out to the helpdesk on 1800 266 0050 (Select IVR option 3) or email at memcompliance_support@nse.co.in.

**For and on behalf of
National Stock Exchange of India Limited**

**Swati Sopare
Chief Manager**