

**Returns – NBFC ND-SI and ND-NSI  
August 2020**

**Returns by NBFC**

**Non-Deposit Taking – Systematically Important and Non-Systematically Important NBFC**

**Non-Deposit Taking -Systematically Important NBFC**

S. No.	Name of Return	Periodicity	Time-line
1.	NBS-7 - On prudential norms	Quarterly	Within 15 days
2.	NBFCs-ND-SI 500cr - On Important Financial Parameters	Quarterly	Within 15 days
3.	Statement on change of directors, and a certificate from the Managing Director of the applicable NBFC that fit and proper criteria in selection of the directors has been followed	Quarterly	Within 15 days
4.	ALM-1- Statement of short term dynamic liquidity	Quarterly	Within 15 days
5.	ALM-2 - Statement of structural liquidity	Half Yearly	Within 30 days
6.	ALM3 - Statement of Interest Rate Sensitivity	Half Yearly	Within 30 days
7.	ALM-YRLY- Statement on Assets Liability Mismatch	Annually	Within 15 days
8.	Branch Info return	Quarterly	Within 15 days
9.	Reporting to Central Repository of Information on Large Credits (CRILC)	Quarterly	Within 15 days
10.	SMA-2 - Reporting of Special Mention Account status	Weekly	On every friday
11.	Statutory Auditor Certificate	Annually	One month from the date of finalisation of Balance Sheet. Not later than 31 <sup>st</sup> December.

**Delhi Office:** D-112, Panchsheel Enclave, New Delhi-110017

**Gurugram Office:** WeWork, Platina Tower, MG Road Sector- 28, Gurugram- 121001

Phone: 011-49879479 | Email: [info@corpacumen.com](mailto:info@corpacumen.com) | Website: [www.acumenjuris.com](http://www.acumenjuris.com)

**Returns – NBFC ND-SI and ND-NSI**  
**August 2020**

**Non-Deposit Taking -Non-Systematically Important NBFC**

**With asset size of INR 100 crore to 500 crore**

S. No.	Name of Return	Periodicity	Time-line
1.	NBS-8 - On financial indicators	Annually	Within 60 days
2.	Statutory Auditor Certificate	Annually	One month from the date of finalisation of Balance Sheet. Not later than 31 <sup>st</sup> December.

**With asset size of less than INR 100 crore**

S. No.	Name of Return	Periodicity	Time-line
1.	NBS-9 - On financial indicators	Annually	Within 60 days
2.	Statutory Auditor Certificate	Annually	One month from the date of finalisation of Balance Sheet. Not later than 31 <sup>st</sup> December.

**Others reportings by all NBFC**

S. No.	Name of Return	Periodicity	Time-line
1.	Overseas Investments	Quarterly	Within 15 days
2.	Return on FDI	Half-Yearly	Within 30 days
3.	Intimation for change in the credit rating (if asset size is INR 100 crore or above))	Event based	Within 15 days
4.	Intimation for changes in the following: (a) Postal address, telephone number/s and fax number/s of the registered/corporate office (b) Names and residential addresses of the directors of the company	Event based	Within one month

**Delhi Office:** D-112, Panchsheel Enclave, New Delhi-110017

**Gurugram Office:** WeWork, Platina Tower, MG Road Sector- 28, Gurugram- 121001

Phone: 011-49879479 | Email: [info@corpacumen.com](mailto:info@corpacumen.com) | Website: [www.acumenjuris.com](http://www.acumenjuris.com)

## Returns – NBFC ND-SI and ND-NSI August 2020

	(c) Names and the official designations of its principal officers (d) Names and office address of the auditors of the company (e) specimen signatures of the officers authorized to sign on behalf of the company;		
5.	Information on the shares pledged in the favour of NBFCs by their borrowers for availing loans (To stock exchanges)	Quarterly	-

**Authors:** I Abhishek Bansal, Partner ([abhishek.bansal@corpacumen.com](mailto:abhishek.bansal@corpacumen.com)) I Laxmi Sinha, Senior Associate ([laxmi.sinha@corpacumen.com](mailto:laxmi.sinha@corpacumen.com)) I **ACUMEN JURIS** I

**Practice Areas:** I Corporate & Commercial I Acquisitions & Investments I Arbitration & Dispute Resolution I

**Disclaimer-** This Note is for information purposes only, and the views stated herein are personal to the author, and shall not be rendered as any legal advice or opinion to any person, and accordingly, no legal opinion shall be rendered by implication.

The Note does not intend to induce any person to omit, commit or act in any particular manner, and that you should seek legal advice before you act on any information or view expressed herein. We expressly disclaim any financial or other responsibility arising due to any action taken by any person on the basis of this Note.

---

**Delhi Office:** D-112, Panchsheel Enclave, New Delhi-110017

**Gurugram Office:** WeWork, Platina Tower, MG Road Sector- 28, Gurugram- 121001  
Phone: 011-49879479 | Email: [info@corpacumen.com](mailto:info@corpacumen.com) | Website: [www.acumenjuris.com](http://www.acumenjuris.com)