



भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board of India

CIRCULAR

SEBI/HO/IMD/IMD-I/DOF6/CIR/2021/700

December 30, 2021

To,

All Alternative Investment Funds (AIFs)

Dear Sir/ Madam,

Sub: Extension of timeline for modified reporting requirements for AIFs.

1. SEBI vide Circular No. SEBI/HO/IMD/IMD-I/DOF6/CIR/2021/549 dated April 07, 2021, specified the revised reporting requirements for AIFs. It was also specified in para 5 of the Circular that the modified reporting requirements shall be applicable for quarter ending December 31, 2021 onwards.
2. SEBI has received requests from AIF Industry to extend the aforesaid timeline for applicability of the modified reporting requirements. After consideration, it has been decided that in partial modification to para 5 of the aforesaid Circular, the modified reporting requirements shall be applicable for quarter ending September 30, 2022 onwards.
3. This Circular is issued in exercise of powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992, to protect the interest of investors in securities and to promote the development of, and to regulate the securities market.
4. This Circular is available on SEBI website at www.sebi.gov.in under the categories "Legal Framework" and under the drop down "Circulars" and "Info for - Alternative Investment Funds".

Yours faithfully,

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