

List of Disclosures need to be made by Listed Companies		
Regulation	Compliance	Time Period
<b>Quarterly disclosures</b>		
13(3)	<p>Statement of Grievance Redressal Mechanism</p> <p>(a statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter.)</p>	Within 21 days from the end of the quarter.
27(2)	<p>Quarterly compliance report on corporate governance</p> <p>In case of non-applicability of the corporate governance provisions, the listed entity shall submit a declaration to that effect, duly signed by the compliance officer or the chief executive officer accompanied by a certificate from a PCA or a PCS, to the Stock Exchange(s), at the beginning of every financial year.</p>	Within 15 days from the close of the quarter
32(1), 32(2) and 32(3)	<p>A statement of deviation or variation for funds raised by listed entities through public issue, rights issue, preferential issue, QIPs etc.,</p> <p>A NIL report shall be submitted by listed entities that do not have any deviation or variation in the funds raised.</p>	<p>On quarterly basis</p> <p><b>Half Yearly in case of listed entity who has listed securities on SME Exchange</b></p>
33 (4)	<p>Quarterly and year-to-date standalone financial results to the stock exchange</p> <p>In case the listed entity has subsidiaries, also also quarterly/year-to-date consolidated financial results</p>	<p><b>-unaudited-Within 45 days of end of each quarter</b></p> <p><b>-audited standalone/consolidated financial results for the financial year, within 60 days from the end of the financial year</b></p>

		-any reference to “quarterly/quarter” in case of listed entity which has listed their specified securities on SME Exchange shall be respectively read as “half yearly/half year” and the requirement of submitting ‘year-to-date’ financial results shall not be applicable for a listed entity which has listed their specified securities on SME Exchange
47	<p>Advertisement in newspaper (in at least one English language national daily newspaper circulating in the whole or substantially the whole of India and in one daily newspaper published in the language of the region, where the registered office of the listed entity is situated) regarding:</p> <p>financial results, as specified in regulation 33, along-with the modified opinion(s) or reservation(s), if any, expressed by the auditor and</p> <p>notices given to shareholders by advertisement</p>	<p>Simultaneously with the submission of the same to the stock exchange(s).</p> <p>Provided that financial results shall be published within 48 hours of conclusion of the meeting of board of directors at which the financial results were approved.</p> <p><b>Not applicable in case of listed entities which have listed their specified securities on SME Exchange.</b></p>
<b>Half Yearly Disclosures</b>		
23(9)	Related Party Transactions (RPTs) on a half yearly basis.	Within 15 days from the date of publication/declaration of its standalone and consolidated financial results.
31 (1)	Disclosure of shareholding pattern	Within 21 days from the end of half-year
31(2)	100% of shareholding of promoter(s) and promoter group in dematerialized form and at least 50% of non-promoter holding shall be held in dematerialized form.	

<b>Annual Disclosures</b>		
7(3)	<p>The listed entity shall submit a compliance certificate to the exchange, duly signed by both the compliance officer of the listed entity and the authorised representative of the share transfer agent, wherever applicable, certifying compliance with the requirements of sub-regulation (2).</p> <p>As per sub regulation (2)- The listed entity shall ensure that all activities in relation to share transfer facility are maintained either in house or by Registrar to an issue and share transfer agent registered with the Board</p>	Within 30 days from the end of the financial year
24A (1)	Submission of secretarial compliance report	Within 60 days of end of FY
34	Submission of a copy of annual report sent to the shareholders along with the notice of the annual general meeting	Not later than the day of commencement of dispatch to its shareholders.
34 (2) (f)	Top 1000 listed entities based on market capitalization have to submit a Business Responsibility and Sustainability Report (BRSR)	
<b>Event Based Disclosures</b>		
28	obtain an 'in-principle' approval from recognised stock exchange (s)	before issuing securities
29	<p>Prior intimation of Board meeting in respect of following:</p> <ul style="list-style-type: none"> <li>Financial results viz. quarterly, half yearly, or annual, as the case may be;</li> <li>proposal for buyback of securities;</li> <li>proposal for voluntary delisting by the listed entity from the stock exchange(s);</li> <li>fund raising by way of further public offer, rights issue,</li> </ul>	<p>at least 2 working days in advance, excluding the date of the intimation and date of the meeting</p> <p>In case of Financial Results, at least 5 days in advance (excluding the date of the intimation and date of the meeting).</p> <p>-at least 11 working days before in case of proposal regarding any alteration in the form or nature of any of its securities that are listed on the stock</p>

	<p>American Depository Receipts/Global Depository Receipts/Foreign Currency Convertible Bonds, qualified institutions placement, debt issue, preferential issue or any other method and for determination of issue price:          Provided that intimation shall also be given in case of any annual general meeting or extraordinary general meeting or postal ballot that is proposed to be held for obtaining shareholder approval for further fund raising indicating type of issuance</p> <ul style="list-style-type: none"> <li>• declaration/ recommendation of dividend, issue of convertible securities including convertible debentures or of debentures carrying a right to subscribe to equity shares or the passing over of dividend.</li> <li>• the proposal for declaration of bonus securities</li> </ul>	exchange or in the rights or privileges of the holders thereof
30	<p>Disclosures of any events or information which, in the opinion of the board of directors of the listed company, is material.</p> <p>(2) Events specified in Para A of Part A of Schedule III are deemed to be material events and listed entity shall make disclosure of such events.</p> <p>(3) The listed entity shall make disclosure of events specified in Para B of Part A of Schedule III, based on application of the guidelines for materiality, as specified in sub-regulation (4).</p>	-
30(4)(ii)	Listed entity shall frame a policy for determination of materiality, based on criteria specified in this sub-regulation, duly approved by its board of directors, which shall be disclosed on its website.	General

30 (5)	<p>The board of directors of the listed entity shall authorize one or more Key Managerial Personnel for the purpose of determining materiality of an event or information and for the purpose of making disclosures to and</p> <p>the contact details of such personnel shall be also disclosed to the stock exchange(s) and as well as on the listed entity's website.</p>	General
30 (6)	<p>Disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this regulation</p>	<p>30 minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event or information has been taken;</p> <p>(ii) 12 hours from the occurrence of the event or information, in case the event or information is emanating from within the listed entity;</p> <p>(iii) 24 hours from the occurrence of the event or information, in case the event or information is not emanating from within the listed entity:</p>
30- as specified in Schedule III, part A	Outcome of meetings of the board of directors in respect of specified items	Within 30 minutes of the closure of the meeting
30- as specified in Schedule III, part A	Resignation of independent director including reasons for resignation	Within 7 days from the date of resignation
30- as specified in Schedule III, part A	Resignation of key managerial personnel, senior management, Compliance Officer or director other than an independent director; the letter of resignation along with detailed reasons for the resignation as given by the key managerial personnel, senior management, Compliance Officer or director shall be disclosed to the stock exchanges	within 7 days from the date that such resignation comes into effect
30- as specified in Schedule III, part A	Schedule of analysts or institutional investors meet (meet' shall mean group meetings or group conference calls	at least 2 working days in advance (excluding the date of the intimation and the date of the meet

	conducted physically or through digital means.)	
30- as specified in Schedule III, part A	Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means.	<p>simultaneously with submission to the recognized stock exchange(s), in the following manner:</p> <p>(i)the presentation and the audio/video recordings shall be promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;</p> <p>(ii)the transcripts of such calls shall be made available on the website within five working days of the conclusion</p>
31(1)(a)	Shareholding Pattern	<p>-1 (One) day prior to listing of its securities on the stock exchange(s);</p> <p>-on a quarterly basis, within 21 days from the end of each quarter; and,</p> <p>-within 10 days of any capital restructuring of the listed entity resulting in a change exceeding two per cent of the total paid-up share capital:</p> <p><b>Provided that in case of listed entities which have listed their specified securities on SME Exchange, the above statements shall be submitted on a half yearly basis within 21 days from the end of each half year.</b></p>
	Defaults on payment of interest/repayment of principal amount on loans from banks/financial institutions and unlisted debt which continues beyond 30 days.	<p>Promptly, but not later than 24 hours from the 30<sup>th</sup> day of such default</p> <p>In case of unlisted debt securities i.e. NCDs and NCRPS, the disclosure shall be made promptly but not later</p>

		than 24 hours from the occurrence of the default.
Part A of Schedule III	Resignation of statutory auditors from listed entities and their material subsidiaries	Not later than 24 hours of receipt of such reasons from the auditor
38	Every listed entity to comply with Minimum Public Shareholding (MPS) requirements	Non-compliance, if any, observed by the Stock Exchange(s) with respect to the method(s) and / or conditions prescribed herein, shall be reported to SEBI on a quarterly basis.
42	<p>Every Listed entity shall intimate the record date fixed for the following:</p> <p>(a) declaration of dividend;</p> <p>(b) issue of right or bonus shares;</p> <p>(c) issue of shares for conversion of debentures or any other convertible security;</p> <p>(d) shares arising out of rights attached to debentures or any other convertible security</p> <p>(e) corporate actions like mergers, de-mergers, splits, etc;</p> <p>(f) such other purposes as may be specified by the stock exchange(s).</p>	<p>In advance of at least 7 working days (excluding the date of intimation and the record date) specifying the purpose of the record date except in case of Rights Issue.</p> <p>In case of rights issues, the listed entity shall give notice in advance of at least 3 working days (excluding the date of intimation and the record date).</p>
44(3)	Submission of voting results	Within 2 working days of conclusion of its General Meeting
44 (4)	e-voting facility provided by listed entities to its shareholders	As per the procedure mentioned
34(3)	Disclosures regarding commodity risks by listed entities	Disclosures regarding commodity price risk and hedging activities in the Corporate Governance Report section of the Annual Report of a listed entity

<b>Other Requirements</b>		
Regulation 55A (1) of SEBI (Depositories and Participants) Regulations, 1996,	Every Listed entity shall submit Reconciliation of Share Capital Audit Report to the stock exchanges audited by a qualified chartered accountant or a practicing company secretary.	Within 30 days from the end of the Quarter
Prohibition of Insider Trading) Regulations, 2015	Trading window closure from the end of the quarter of which the financials are to be announced till 48 hours after the disclosure of financials results to the stock exchange.	

- *As per Regulation 15(1A) of SEBI LODR, provisions of this regulation 15 and regulation 16 to regulation 27 of this chapter shall apply to a listed entity which has listed its non-convertible debt securities and has an outstanding value of listed non-convertible debt securities of Rupees Five Hundred Crore and above (high value debt listed entities who would be determined on basis of value of principal outstanding of listed debt securities as on March 31, 2021) on comply or explain basis till 31<sup>st</sup> March, 2024 and mandatorily thereafter.*
- *The compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply, in respect of –*
  - *a listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year*
  - *a listed entity which has listed its specified securities on the SME Exchange*

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