

**meenakshi  
(india) limited**

CIN - L74300TN1987PLC014678

Admn. Office:

New No. 29/16, Whites Road,  
3rd Floor, Royapettah,  
Chennai - 600 014. INDIA

Phone : 91-44-42636795

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Date: 17.05.2025

The Asst. General Manager,  
Department of Corporate Services,  
The Calcutta Stock Exchange Limited,  
7, Lyons Range Dalhousie,  
Kolkata - 700001

Dear Madam/Sir,

**Sub: Disclosure under Regulation 42 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 - 'Record Date' for the purpose of Bonus Issue**

Ref: Scrip Code: 10023128

ISIN: INE208H01016

This is further to our letters dated March 3, 2025 and April 9, 2025 intimating the approval by the board and the members respectively for the issue of bonus shares in the ratio of 1:2 i.e., for every one equity share, the member shall get two equity shares of the company.

Further the company also have received the in-principal approval for Bonus Issue from the Calcutta Stock Exchange Ltd on 14<sup>th</sup> day of May, 2025, the same was intimated to the exchange on 16.05.2025.

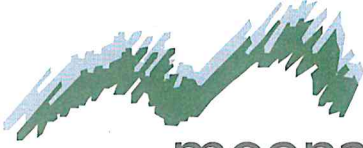
In this regard, we wish to inform you that the Company has fixed **Friday, May 23, 2025** as the Record Date for the purpose of determining the equity shareholders of the Company eligible for bonus equity shares of the Company.

Further this is to inform you that in reference to **Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, the said regulation has been amended pursuant to **SEBI Notification No. SEBI/LAD-NRO/GN/2024/218 dated 12<sup>th</sup> December 2024**. Therefore, the due date for intimating the record date (23<sup>rd</sup> May, 2025, Friday) to the Calcutta Stock Exchange as per the below mentioned amendment is 19<sup>th</sup> May, 2025. Howsoever the CSE portal has not yet been changed with the recent amendments in LODR.

APPAREL MANUFACTURERS & EXPORTERS

Regd. Office : New No. 29/16, Whites Road, IV Floor, Royapettah, Chennai - 14. INDIA. PH : 91-44-4263 6010, 2852 4629





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As per the notification, specifically on **Page No. 11, point 3(XXX) (i) (a)**, it has been stated that, *"in regulation 42, sub-regulations (2) "the word "Seven shall be substituted with the word "three".* Furthermore, in accordance with **point no. 2** of the said notification, the amendments are **effective immediately from the date of notification, i.e., 12th December 2024**. A copy of the notification is enclosed herewith for your ready reference.

This is for information and records. Please acknowledge the receipt of the same.

Thanking You,

Yours faithfully,

For MEENAKSHI (INDIA) LIMITED

*Kanchan Rathi*



KANCHAN RATHI

COMPANY SECRETARY

Membership No: 63125

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- धध) 17 मई, 2024 को भारतीय प्रतिभूति और विनियम बोर्ड [सूचीबद्धता (लिस्टिंग) बाध्यताएँ और प्रकटीकरण अह्वेताएँ] (संशोधन) विनियम, 2024, अधिसूचना सं. सेवी/एल.ए.डी.-एन.आर.ओ./जी.एन./2024/177, द्वारा
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- संशोधित हुए थे।

## SECURITIES AND EXCHANGE BOARD OF INDIA

### NOTIFICATION

Mumbai, the 12th December, 2024

#### SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) (THIRD AMENDMENT) REGULATIONS, 2024

**No. SEBI/LAD-NRO/GN/2024/218.**—In exercise of the powers conferred by section 11, sub-section (2) of section 11A and section 30 of the Securities and Exchange Board of India Act, 1992 (15 of 1992) read with section 31 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956), the Board hereby makes the following regulations to further amend the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, namely:-

1. These regulations may be called the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024.

2. They shall come into force on the date of their publication in the Official Gazette:

Provided that sub-regulations VI and XX of regulation 3 of these regulations shall come into force with effect from December 31, 2024.

3. In the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 –

- I. in regulation 2, in sub-regulation (1),

- i. clause (k) shall be omitted;

- ii. in clause (zc), in the first proviso,

- a) in clause (b) the words “by the listed entity” appearing after the words “the following corporate actions” and before the words “which are uniformly applicable” shall be omitted;

- b) after clause (c), the following new clauses shall be inserted, namely,-

“(d) acceptance of current account deposits and saving account deposits by banks in compliance with the directions issued by the Reserve Bank of India or any other central bank in the relevant jurisdiction from time to time:

Explanation: For the purpose of clauses (c) and (d) above, acceptance of deposits includes payment of interest thereon.

(e) retail purchases from any listed entity or its subsidiary by its directors or its employees, without establishing a business relationship and at the terms which are uniformly applicable/offered to all employees and directors:”

- iii. the existing clause (zf) shall be substituted with the following clause, namely,-

“(zf) “securities laws” means the Act, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and the rules and regulations made thereunder and the general or special orders, guidelines or circulars made or issued by the Board thereunder and the provisions of the Companies Act, 2013 or any previous company law and any subordinate legislation framed thereunder, which are administered by the Board:”



- iv. after clause (zl), the following new clause (zla) shall be inserted, namely,-  
 “(zla) “SR equity shares” means the equity shares of a listed entity having superior voting rights compared to all other equity shares issued by that listed entity;”
- II. in regulation 5,
  - i. the symbol “.” appearing after the words “under these regulations” shall be substituted with the symbol “:”;
  - ii. after the existing regulation, the following new proviso shall be inserted, namely,-  
 “Provided that the key managerial personnel, directors, promoter, promoter group or any other person dealing with the listed entity shall disclose to the listed entity all information that is relevant and necessary for the listed entity to ensure compliance with the applicable laws.”
- III. in regulation 6,
  - i. in sub-regulation (1), the symbol “.” appearing after the words “as the compliance officer” shall be substituted with the symbol “:”;
  - ii. after the existing sub-regulation (1) the following new proviso shall be inserted, namely,-  
 “Provided that the Compliance Officer shall be an officer, who is in whole time employment of the listed entity, not more than one level below the board of directors and shall be designated as a Key Managerial Personnel.”
  - iii. after sub-regulation (1A) and the proviso thereto, the following new-sub-regulation shall be inserted, namely,-  
 “(1B) Any vacancy in the office of the Compliance Officer of such listed entity in respect of which a resolution plan under section 31 of the Insolvency Code has been approved, shall be filled within a period of three months of such approval:  
 Provided that, in the interim, such listed entity shall have not less than one full-time key managerial personnel managing its day-to-day affairs.”
- IV. in regulation 7, sub-regulation (3) shall be omitted;
- V. in regulation 10, after sub-regulation (1), the following new sub-regulation shall be inserted, namely,-  
 “(1A) The Board may enable integrated filing of periodic reports, statements, documents and any other information required to be filed by a listed entity under the Act or the regulations made thereunder in the format and within the timelines as may be specified.”
- VI. in regulation 13, sub-regulation (3), shall be substituted with the following sub-regulation, namely,-  
 “(3) The listed entity shall file with the recognised stock exchange(s) on a quarterly basis a statement detailing the redressal of investor grievances in such form and within the timelines as may be specified by the Board.”
- VII. in regulation 15,
  - i. in sub-regulation (2),
    - a) after the numerals and symbol “26,” and before the numerals “27”, the numerals, letter and symbol “26A,” shall be inserted;
    - b) in clause (a), in the second proviso,
      - I) the words “above regulations” shall be substituted with the words, numerals and symbols “corporate governance provisions as specified in regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V”;
      - II) the words “or” appearing after the words “equity share capital” and before the words and symbol “the net-worth of such entity”, shall be substituted with the word “and”
  - ii. in sub-regulation (2A),
    - a) in the existing proviso, the symbol “.” shall be substituted with the symbol “:”;

- b) after the existing proviso, the following new proviso shall be inserted, namely,-

“Provided further that such listed entity shall ensure compliance with regulation 17 within a period of three months of approval of resolution plan under section 31 of the Insolvency Code.”

- iii. in sub-regulation (2B),

- c) in the existing proviso, the symbol “.” shall be substituted with the symbol “:”;

- d) after the existing proviso, the following new proviso shall be inserted, namely,-

“Provided further that such listed entity shall ensure compliance with regulations 18, 19, 20 and 21 within a period of three months of approval of resolution plan under section 31 of the Insolvency Code.”

- VIII. in regulation 16, in sub-regulation (1),

- i. in clause (c), the word “income” wherever appearing shall be substituted by the word “turnover”;
- ii. in clause (d) the words “Company Secretary and the Chief Financial Officer” shall be substituted by the words and symbols “persons identified and designated as key managerial personnel, other than the board of directors, by the listed entity”;

- IX. in regulation 17,

- i. in sub-regulation (1A),

- a) the symbol “.” shall be substituted with the symbol “:”;

- b) after the existing sub-regulation (1A), the following new proviso shall be inserted, namely,-

“ Provided that the listed entity shall ensure compliance with this sub-regulation at the time of appointment or re-appointment or any time prior to the non-executive director attaining the age of seventy- five years.”

- ii. the existing sub-regulation (1C) and the provisos thereto shall be substituted by the following sub-regulation, namely,-

“(1C). (a) The listed entity shall ensure that approval of shareholders for appointment or re-appointment of a person on the board of directors or as a manager is taken at the next general meeting or within a time period of three months from the date of appointment, whichever is earlier:

Provided that if such appointment or re-appointment of a person to the board of directors or as a manager is subject to approval of regulatory, government or statutory authorities, then the time taken to receive such approvals shall be excluded for the purposes of this clause:

Provided further that a public sector company shall ensure that the approval of the shareholders for appointment or re-appointment of a person on the board of directors or as a Manager is taken at the next general meeting:

Provided further that the requirements specified in this clause shall not be applicable to appointment or re-appointment of a person nominated by a financial sector regulator, Court or Tribunal to the board of the listed entity.

(b) The appointment or a re-appointment of a person, including as a managing director or a whole-time director or a manager, who was earlier rejected by the shareholders at a general meeting, shall be done only with the prior approval of the shareholders:

Provided that the statement referred to under sub-section (1) of section 102 of the Companies Act, 2013, annexed to the notice to the shareholders, for considering the appointment or re-appointment of such a person earlier rejected by the shareholders shall contain a detailed explanation and justification by the Nomination and Remuneration Committee and the board of directors for recommending such a person for appointment or re-appointment.”

- iii. in sub-regulation (1D), in the second, third and fourth provisos, the word “regulation” appearing after the words “specified in this” and before the words “shall not be applicable”, shall be substituted with the words and symbol “sub-regulation”;



- iv. in sub-regulation (1E),
    - a) after the words "from the date" and before the words "such vacancy", the word "of" shall be inserted;
    - b) in the existing first proviso,
      1. after the word "provided" and before the word "that", the words "further" shall be inserted;
      2. after the words and symbols "under sub-regulation (1) of this regulation," and before the words "due to expiration of the term of office", the words and symbols "sub-regulation (1) of regulation 18, sub-regulation (1) or (2) of regulation 19, sub-regulation (2) or (2A) of regulation 20 or sub-regulation (2) or (3) of regulation 21," shall be inserted;
    - c) before the existing first proviso, the following new proviso shall be inserted, namely,-
 

"Provided that if the vacancy in the office of a director results in non-compliance with the provisions of sub-regulation (1) of regulation 18, sub-regulation (1) or (2) of regulation 19, sub-regulation (2) or (2A) of regulation 20 or sub-regulation (2) or (3) of regulation 21, the listed entity shall ensure compliance at the earliest and in any case not later than three months from the date of such vacancy:"
    - d) in the existing second proviso, after the words and symbols "under sub-regulation (1) of this regulation," and before the words "without filling the vacancy", the words and symbols "sub-regulation (1) of regulation 18, sub-regulation (1) and (2) of regulation 19, sub-regulation (2) and (2A) of regulation 20 and sub-regulation (2) and (3) of regulation 21" shall be inserted;
  - v. in sub-regulation (2),
    - a) after the words "four times a" and before the words and symbols "year, with a", the word "financial" shall be inserted;
    - b) after the words "between any two" and before the word and symbol "meetings.", the word "consecutive" shall be inserted;
  - vi. in sub-regulation (6), in clause (ca), after the words "shall be obtained every" and before the words and symbol "year, in which the", the word "financial" shall be inserted;
  - vii. in sub-regulation (11), after the words "board to the shareholders" and before the words "on each of the specific items", the words "along with the rationale" shall be inserted;
- X. in regulation 18, in sub-regulation (2), in clause (a),
    - a) after the words "four times in a" and before the words "year and not more than", the word "financial" shall be inserted;
    - b) after the words "shall elapse between two" and before the word and symbol "meetings.", the word "consecutive" shall be inserted;
  - XI. in regulation 19, in sub-regulation (3A), after the words "once in a" and before the word and symbol "year.", the word "financial" shall be inserted;
  - XII. in regulation 20, in sub-regulation (3A), after the words "once in a" and before the word and symbol "year.", the word "financial" shall be inserted;
  - XIII. in regulation 21, in sub-regulation (3A), after the words "twice in a" and before the word and symbol "year.", the word "financial" shall be inserted;
  - XIV. in regulation 23,
    - i. in sub-regulation (2), in the second proviso, after clause (d) and the Explanation thereto, the following new clauses and the proviso shall be inserted:
 

"(e) remuneration and sitting fees paid by the listed entity or its subsidiary to its director, key managerial personnel or senior management, except who is part of promoter or promoter group, shall not require approval of the audit committee provided that the same is not material in terms of the provisions of sub-regulation (1) of this regulation.

(f) The members of the audit committee, who are independent directors, may ratify related party transactions within three months from the date of the transaction or in the immediate next meeting of the audit committee, whichever is earlier, subject to the following conditions:

- (i) the value of the ratified transaction(s) with a related party, whether entered into individually or taken together, during a financial year shall not exceed rupees one crore;
- (ii) the transaction is not material in terms of the provisions of sub-regulation (1) of this regulation;
- (iii) rationale for inability to seek prior approval for the transaction shall be placed before the audit committee at the time of seeking ratification;
- (iv) the details of ratification shall be disclosed along with the disclosures of related party transactions in terms of the provisions of sub-regulation (9) of this regulation;
- (v) any other condition as specified by the audit committee:

Provided that failure to seek ratification of the audit committee shall render the transaction voidable at the option of the audit committee and if the transaction is with a related party to any director, or is authorised by any other director, the director(s) concerned shall indemnify the listed entity against any loss incurred by it."

ii. in sub-regulation (3),

- a) after the words "by the listed entity" and before the words "subject to the following", the words "or its subsidiary" shall be inserted;
- b) in clause (a), the words "of the listed entity" appearing after the words "related party transactions" and before the words "and such approval shall" shall be omitted;
- c) in clause (d), after the words "by the listed entity" and before the words "pursuant to each", the words "or its subsidiary" shall be inserted;

iii. in sub-regulation (5),

- a) in clause (a), the word "government" shall be substituted with the words "public sector";
- b) after the existing clause (c), the following new clauses shall be inserted, namely,-
  - "(d) transactions which are in the nature of payment of statutory dues, statutory fees or statutory charges entered into between an entity on one hand and the Central Government or any State Government or any combination thereof on the other hand.
  - (e) transactions entered into between a public sector company on one hand and the Central Government or any State Government or any combination thereof on the other hand."
- c) the Explanation shall be omitted;

iv. in sub-regulation (9),

- a) in the existing third proviso, the symbol "." appearing after the words, symbol and numerals "with effect from April 1, 2023" shall be substituted with the symbol ":";
- b) after the existing third proviso, the following new proviso shall be inserted, namely,-
  - "Provided further that the remuneration and sitting fees paid by the listed entity or its subsidiary to its director, key managerial personnel or senior management, except who is part of promoter or promoter group, shall not require disclosure under this sub-regulation provided that the same is not material in terms of the provisions of sub-regulation (1) of this regulation."

XV. in regulation 24,

- i. in sub-regulation (1), in the Explanation, the word "income" wherever appearing shall be substituted with the word "turnover";
- ii. in sub-regulation (6), the symbol "." shall be substituted with the symbol ":";
- iii. after sub-regulation (6), the following non-obstante clause shall be inserted, namely,-
  - "Nothing contained in this sub-regulation shall be applicable if such sale, disposal or lease of assets is between two wholly-owned subsidiaries of the listed entity."



## XVI. In regulation 24A,

- i. the existing sub-regulation (1) shall be substituted by the following sub-regulation, namely,-

“(1) (a) Every listed entity and its material unlisted subsidiaries incorporated in India shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary and shall annex a Secretarial Audit Report in such form as specified, with the annual report of the listed entity.

Explanation:

(i) “Secretarial Auditor” means a Company Secretary in Practice or a firm of Company Secretary(ies) in practice appointed to conduct the Secretarial Audit.

(ii) “Peer Reviewed Company Secretary” means a Company Secretary in practice, who is either practicing individually or as a sole proprietor or as a partner of a Peer Reviewed Practice Unit, holding a valid certificate of peer review issued by the Institute of Company Secretaries of India.

(b) On the basis of recommendation of board of directors, a listed entity shall appoint or re-appoint:

(i) an individual as Secretarial Auditor for not more than one term of five consecutive years; or

(ii) a Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years,

with the approval of its shareholders in its Annual General Meeting:

Provided that-

(i) an individual Secretarial Auditor who has completed his or her term under sub-clause (i) of this clause shall not be eligible for re-appointment as Secretarial Auditor in the same entity for five years from the completion of his or her term;

(ii) a Secretarial Audit firm which has completed its term under sub-clause (ii) of this clause, shall not be eligible for re-appointment as Secretarial Auditor in the same entity for five years from the completion of such term:

Provided further that as on the date of appointment no Secretarial Audit firm having a common partner or partners to the other Secretarial Audit firm, whose tenure has expired in the listed entity immediately preceding the financial year, shall be appointed as Secretarial Auditor of the same listed entity for a period of five years:

Provided further that, nothing contained in these regulations shall prejudice the right of the entity to remove Secretarial Auditor with the approval of its shareholders in its Annual General Meeting or the right of the Secretarial Auditor to resign from such office of the listed entity.

(c) The casual vacancy arising out of resignation, death or disqualification of a Secretarial Auditor shall be filled by the board of directors of the listed entity within a period of three months and the secretarial auditor so appointed shall hold office till the conclusion of the next annual general meeting.”

- ii. after sub-regulation (1), the following new sub-regulations shall be inserted, namely,-

“(1A) Eligibility, Qualifications and Disqualifications of Secretarial Auditor:

(a) A person shall be eligible for appointment as a Secretarial Auditor of the listed entity only if such person is a Peer Reviewed Company Secretary and has not incurred any of the disqualifications as specified by the Board:

Provided that a firm whereof majority of partners practising in India are qualified for appointment as aforesaid may be appointed by its firm name to be Secretarial Auditor of the listed entity.

(b) Where a firm including a limited liability partnership is appointed as Secretarial Auditor of the listed entity, only the partners who are Peer Reviewed Company Secretaries shall be authorised to act and sign on behalf of the firm.

(c) Where a person appointed as Secretarial Auditor of the listed entity incurs any of the disqualifications as specified by the Board, after appointment, such person shall vacate the office as Secretarial Auditor and such vacation shall be deemed to be a casual vacancy in the office of the Secretarial Auditor.



(1B) Secretarial Auditor not to render certain services:

A Secretarial Auditor appointed under these regulations shall provide to the listed entity only such other services as are approved by the board of directors, but which shall not include any services as specified by the Board in this behalf.

(1C) With effect from April 1, 2025, every listed entity shall ensure compliance with sub-regulation (1), (1A) and (1B) for appointment, re-appointment or continuation of the Secretarial Auditor of the listed entity:

Provided that any association of the individual or the firm as the Secretarial Auditor of the listed entity before March 31, 2025 shall not be considered for the purpose of calculating the tenure under clause (b) of sub-regulation (1)."

iii. in sub-regulation (2),

a) the symbol “.” shall be substituted with the symbol “:”;

b) after sub-regulation (2), the following new proviso shall be inserted, namely,-

“Provided that the listed entity shall ensure that with effect from April 1, 2025, the Secretarial Compliance Report submitted to the stock exchange(s) on annual basis is signed only by the Secretarial Auditor or by a Peer Reviewed Company Secretary who satisfies the conditions mentioned in sub-regulations (1A) and (1B) of this regulation.”

XVII. in regulation 25, sub-regulation (6) and the proviso thereto shall be omitted;

XVIII. in regulation 26, in sub-regulation (6),

i. the existing first proviso shall be substituted with the following proviso, namely,-

“Provided that all interested persons involved in the transaction covered under the agreement shall abstain from voting in the general meeting:”

ii. in the existing second proviso,

a) the words and symbols “subsisting agreement, if any, as on the date of coming into force of this sub-regulation” shall be substituted with the words “any such subsisting agreement that continues subsequent to the listing”;

b) the words “in the forthcoming Board meeting” shall be omitted;

iii. in the existing third proviso, the words “forthcoming general meeting” shall be substituted with the words “first general meeting held after listing and all interested persons involved in the transaction covered under the agreement shall abstain from voting in the general meeting”;

iv. the existing fourth proviso shall be omitted;

XIX. in regulation 26A, after the existing sub-regulation (2) and the provisos thereto, the following new sub-regulation shall be inserted, namely,-

“(3) Any vacancy in the office of Chief Executive Officer, Managing Director, Whole Time Director or Manager or Chief Financial Officer of such listed entity in respect of which a resolution plan under section 31 of the Insolvency Code has been approved, shall be filled within a period of three months of such approval:

Provided that, in the interim, such listed entity shall have not less than one full-time key managerial personnel managing its day-to-day affairs.”

XX. in regulation 27, in sub-regulation (2),

i. the existing clause (a), shall be substituted with the following clause, namely,-

“(a) The listed entity shall submit, to the recognised stock exchange(s), a quarterly compliance report on corporate governance in the format and within the timelines, as may be specified by the Board from time to time.”

ii. clause (b) shall be omitted;

XXI. in regulation 30, in sub-regulation (6),

i. in clause (i), the symbol “:” shall be substituted with the symbol “.”;

- ii. after clause (i), the following new provisos shall be inserted, namely,-

“Provided that in case the meeting of the board of directors closes after normal trading hours of that day but more than three hours before the beginning of the normal trading hours of the next trading day, the listed entity shall disclose the decision pertaining to the event or information, within three hours from the closure of the board meeting:

Provided further that in case the meeting of the board of directors is being held for more than one day, the financial results shall be disclosed within thirty minutes or three hours, as applicable, from closure of such meeting for the day on which it has been considered.”

- iii. after clause (iii), in the existing first proviso, after the word “Provided” and before the word “that”, the word “further” shall be inserted;

- iv. after clause (iii) and before the existing provisos, the following new proviso shall be inserted, namely,-

“Provided that if all the relevant information, in respect of claims which are made against the listed entity under any litigation or dispute, other than tax litigation or dispute, in terms of sub-paragraph 8 of paragraph B of Part A of Schedule III, is maintained in the structured digital database of the listed entity in terms of provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the disclosure with respect to such claims shall be made to the stock exchange(s) within seventy-two hours of receipt of the notice by the listed entity:”

- v. after clause (iii), after the provisos, the following new Explanation shall be inserted, namely,-

“Explanation: Normal trading hours shall mean time period for which the recognized stock exchanges are open for trading for all investors.”

- XXII. in regulation 30A, in sub-regulation (2), the word “complete” appearing after the words “webpage where the” and before the words “details of such” shall be omitted;

- XXIII. in regulation 31A,

- i. sub-regulation (2) and the proviso thereto shall be omitted;

- ii. in sub-regulation (3),

- a) the words “to public shall be permitted by the stock exchanges only upon satisfaction of” appearing after the words “status of a promoter” and before the words “the following conditions”, shall be substituted with the words and symbols “, including promoter group, shall be subject to”;

- b) clause (a) shall be substituted by the following clause, namely,-

“(a) Fulfilment of the following requirements:

(i) the promoter(s) seeking reclassification shall make a request for reclassification to the listed entity along with a rationale for the request and a description as to how the conditions specified in clause (b) of this sub-regulation (3) are satisfied;

(ii) the board of directors of the listed entity shall analyze such request which is compliant with the conditions specified in clause (b) of sub-regulation (3) and provide their views in the immediate next board meeting or within two months from the date of receipt of the request from its promoter(s), whichever is earlier;

(iii) the listed entity shall submit an application seeking no-objection of the recognized stock exchange for such reclassification request along with the views of the board of directors within five days of consideration of the request by the board of directors;

(iv) the recognized stock exchange shall decide on such application(s) within a period of thirty days, excluding the time taken, if any, by the listed entity to respond to queries of stock exchanges, from the date of receipt of the application:

Provided further that in case of entities that are listed on more than one recognized stock exchange, the concerned stock exchanges shall jointly decide on the application.



(v) the listed entity shall place the reclassification request before the shareholders in a general meeting for approval, within sixty days of receipt of no-objection letter from the recognized stock exchange, along with the views of the board of directors on the request and the no-objection letter received from the recognized stock exchanges;

vi) the request of the promoter(s) seeking reclassification shall be approved in the general meeting by an ordinary resolution in which the promoter(s) seeking reclassification and the persons related to him/her/it shall not vote to approve such reclassification request:

Provided further that the provisions of this sub-clause shall not apply in cases:

(a) where the promoter(s) seeking reclassification and persons related to the promoter(s) seeking reclassification, together, do not hold more than one percent of the total voting rights in the listed entity;

(b) where reclassification is pursuant to a divorce.

vii) the listed entity shall notify the stock exchanges within five days of obtaining shareholder approval and effect the reclassification:

Provided that the listed entity shall seek approval of the recognized stock exchange for effecting reclassification if there are changes in the facts and circumstances of the case after receipt of no-objection from the recognized stock exchanges."

iii. in sub-regulation (5),

- a) the words "be required to" appearing after the words "it shall" and before the words "make an open" shall be omitted;
- b) after the words and symbols "(Substantial Acquisition of Shares and Takeovers) Regulations, 2011" and before the symbol ".", the words "and the intention to get reclassified as a promoter shall be disclosed in the letter of offer" shall be inserted;

iv. in sub-regulation (8),

- a) in clause (b), the word "minutes" shall be substituted by the word "outcome";
- b) in clause (c),
  - i. after the words "submission of application" and before the words "for reclassification of status", the words "seeking no-objection or approval of the recognized stock exchanges" shall be inserted;
  - ii. the word and symbol "promoter/" shall be omitted;
- c) after clause (d), the following new clause shall be inserted, namely,-
 

"(e) approval of shareholders on the request of the promoters seeking reclassification as public within the timelines specified in sub-regulation (3) of regulation 44."

v. the existing sub-regulation (9) shall be substituted with the following sub-regulation, namely,-

"(9) The provisions of sub-regulations (3), (4) and (8) of this regulation shall not apply if reclassification of promoter(s) is as per the resolution plan approved under section 31 of the Insolvency Code or pursuant to an order of a Regulator under any law subject to the condition that -

(a) such promoter(s) shall not remain in control of the listed entity;

(b) disclosure of the resolution plan or order of the Regulator within twenty-four hours along with an intimation that such promoter(s) would cease to be part of the promoter / promoter group of the listed entity."

vi. in sub-regulation (10),

- a) the words and symbols "clauses (a) and (b) of" shall be omitted;

- b) the symbol “:” appearing after the words “or scheme of arrangement” shall be substituted by the words and symbol “and subject to-”;
- c) before the existing proviso, the following new clauses shall be inserted, namely,-
  - “(i) compliance with clauses (b) and (c) of sub-regulation (3) of this regulation, and
  - (ii) disclosure of reclassification within twenty-four hours of completion of open offer or scheme of arrangement.”
- d) after the existing proviso, the following new Explanations shall be inserted, namely,-
  - “Explanation I: For the purpose of this sub-regulation, completion of open offer shall mean:
    - (i) the date of actual transfer of shares from the promoter seeking reclassification to the new acquirer, or
    - (ii) the date on which the new acquirer takes control of the listed entity, whichever is later.

Explanation II: For the purpose of this sub-regulation, completion of scheme of arrangement shall mean the date on which shares are credited to all eligible shareholders of the listed entity or the transferee entity or the resulting entity in terms of the approved scheme.”

XXIV. in regulation 33, in sub-regulation (3),

- i. in clause (a), the symbol “.” shall be substituted with the symbol “:”;
- ii. after clause (a), the following proviso shall be inserted, namely,-
 

“Provided that such listed entity in respect of which a resolution plan under section 31 of the Insolvency Code has been approved, shall disclose its financial results within ninety days from the end of the quarter in which such resolution plan was approved, except in case such resolution plan has been approved in the last quarter of a financial year.”
- iii. in clause (d), in the existing first proviso, after the word “Provided” and before the word “that”, the word “further” shall be inserted;
- iv. in clause (d), before the existing first proviso, the following new proviso shall be inserted, namely,-
 

“Provided that a listed entity in respect of which a resolution plan under section 31 of the Insolvency Code has been approved during the last quarter of a financial year, shall disclose its annual audited financial results within 120 days from the end of such financial year.”

XXV. in regulation 34, in sub-regulation (1), in clause (a), the words “not later than the day of” shall be substituted with the words “on or before the”;

XXVI. in regulation 36,

- i. in sub-regulation (1),
  - a) in clause (b), the words, symbols and numerals “Hard copy of statement containing the salient features of all the documents, as prescribed in Section 136 of Companies Act, 2013 or rules made thereunder” shall be substituted with the words and symbols “A letter providing the web-link, including the exact path, where complete details of the Annual Report is available”;
  - b) in clause (c),
    - I) the word “copies” shall be substituted with the word “copy”;
    - II) the word “reports” shall be substituted with the word “report”;
- ii. sub-regulation (2) shall be omitted;
- iii. in sub-regulation (5),
  - a) after the words and symbols “statutory auditor(s)” and before the words and symbol “is/are proposed to be”, the words “or Secretarial Auditor” shall be inserted;



- b) in clause (a), after the words and symbols "statutory auditor(s)" and before the words "along with terms of appointment", the words "or Secretarial Auditor" shall be inserted;
- c) in clause (b), after the words and symbols "statutory auditor(s)" and before the words "proposed to be appointed", the words "or Secretarial Auditor" shall be inserted;

XXVII. in regulation 37, the existing sub-regulation (6) and the proviso thereto shall be substituted by the following sub-regulation and proviso, namely,-

"(6) Nothing contained in this regulation shall apply to draft schemes which-

- a) solely provide for merger of a wholly owned subsidiary with its holding company; or
- b) solely provide for writing off the accumulated losses against the share capital of the listed entity applied uniformly across all shareholders on a pro rata basis or against the reserves of the listed entity:

Provided that such draft schemes shall be filed with recognized stock exchanges for the purpose of disclosures."

XXVIII. in regulation 39,

- i. in sub-regulation (2),
  - a) the word "certificates" appearing after the words "effect issuance of" and before the words "or receipts or advices", shall be substituted with the words "letter of confirmation";
  - b) the words "issuance of new certificates" appearing after the words "duplicates thereof or" and before the words "or receipts or advices", shall be substituted with the words "letter of confirmation";
- ii. sub-regulation (3) shall be omitted;

~~XXXX. in regulation 40, sub-regulations (2), (3), (6), (8), (9) and (10) shall be omitted;~~

XXX. in regulation 42,

- i. in sub-regulation (2),
  - a) the word "seven" shall be substituted with the word "three";
  - b) in the proviso,
    - I) the words "rights issues" shall be substituted with the words and numerals "corporate actions through schemes of arrangement covered under regulation 37";
    - II) the word "three" shall be substituted with the word "seven";
- ii. sub-regulation (3) shall be omitted;
- iii. in sub-regulation (4), the word "thirty" shall be substituted with the words "five working";
- iv. sub-regulation (5) and the proviso thereto shall be omitted;

XXXX. in regulation 44,

- i. in sub-regulation (4), the symbol "." shall be substituted with the symbol ":";
- ii. after sub-regulation (4), the following proviso shall be inserted, namely,-  
 "Provided that the requirement to send proxy forms shall not be applicable to general meetings held only through electronic mode."

XXXII. in regulation 46, in sub-regulation (2),

- i. after clause (a), the following new clauses shall be inserted, namely,-  
 "(aa) Memorandum of Association and Articles of Association;  
 (ab) Brief profile of board of directors including directorship and full-time positions in body corporates;"
- ii. the existing provision in clause (o) shall be renumbered as sub-clause (i);
- iii. in the existing clause (o), the words and symbols "and presentations made by the listed entity to analysts or institutional investors." shall be substituted by symbol ":";

- iv. in clause (o), after sub-clause (i), the following sub-clause shall be inserted, namely,-
- “(ii) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.”
- v. the existing clause (oa) and the proviso thereto shall be substituted with the following clause (oa) and proviso, namely,-
- “(oa) Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, in the following manner:
- i. The audio 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;
  - ii. the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;
  - iii. the transcripts of such calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls:
- Provided that—
- (a) The information under sub-clause (i) and (ii) of this clause shall be hosted on the website of the listed entity for a minimum period of two years and thereafter as per the preservation policy of the listed entity in terms of clause (b) of regulation 9.
  - (b) The information under sub-clause (iii) of this clause shall be hosted on the website of the listed entity for a minimum period of five years and preserved in accordance with clause (b) of regulation 9.”
- vi. in clause (z), the symbol “.” shall be substituted with the symbol “;”;
- vii. after clause (z), the following new clause (za) and proviso shall be inserted, namely,-
- “(za) Employee Benefit Scheme Documents, excluding commercial secrets and such other information that would affect competitive position of the listed entity, framed in terms of the provisions of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021:
- Provided that redaction of information under clause (za) above from the Employee Benefit Scheme document shall be approved by the board of directors of the listed entity and shall be in compliance with guidelines as may be specified by the Board.”
- viii. after clause (za), the following new proviso shall be inserted, namely,-
- “Provided that for the purpose of compliance with this sub-regulation, the listed entity may provide the exact link to the webpage of each of the recognized stock exchanges where such information has already been made available by the listed entity.”

XXXIII. in regulation 47,

- i. the existing sub-regulation (1) shall be substituted with the following sub-regulation, namely,-
 

“(1) The listed entity shall publish an advertisement in the newspaper, within forty eight hours of conclusion of the meeting of board of directors at which the financial results were approved, containing a Quick Response code and the details of the webpage where complete financial results of the listed entity, as specified in regulation 33, along-with the modified opinion(s) or reservation(s), if any, expressed by the auditor, is accessible to the investors:

Nothing provided under this regulation shall preclude a listed entity from publishing, if it so chooses, the financial results in terms of regulation 33 along-with the modified opinion(s) or reservation(s), if any, expressed by the auditor in the newspaper as per the format specified within 48 hours of conclusion of the meeting of the board of directors at which the financial results were approved.”
- ii. sub-regulations (2) and (3) and the proviso thereto shall be omitted;



XXXIV. in regulation 50, after sub-regulation (3), the following sub-regulation (4) shall be inserted, namely, –

“(4) The disclosures to the stock exchanges shall be made by a listed entity in XBRL format in accordance with the guidelines specified by the stock exchanges from time to time.”

XXXV. in regulation 52, in sub-regulation (2),

i. clause (b) shall be substituted with the following, namely, –

“(b) The quarterly financial results submitted shall be approved by the board of directors.”

ii. after clause (b) and before clause (c), the following clause (ba) shall be inserted, namely, –

“(ba) The financial results submitted to the stock exchange shall be signed by the chairperson or managing director, or a whole time director or in the absence of all of them, it shall be signed by any other director of the listed entity who is duly authorized by the board of directors to sign the financial results.”

XXXVI. in regulation 60,

i. sub-regulation (1) shall be substituted with the following, namely, –

“(1) The listed entity shall fix a record date as per sub-regulation (7) of regulation 23 of the Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021.”

ii. in sub-regulation (2), the words “seven” shall be substituted with the word “three”;

XXXVII. in Schedule II, in Part E,

i. in Paragraph A,

a) the existing provision shall be re-numbered as sub-paragraph (i);

b) after sub-paragraph (i), the following new sub-paragraph shall be inserted, namely,-

“(ii) The listed entities ranked from 1001 to 2000 as per the list prepared by recognized stock exchanges in terms of sub-regulation (2) of regulation 3 shall endeavour to have atleast one woman independent director on its board of directors.”

ii. after Paragraph E, the following new paragraphs shall be inserted, namely,-

#### “F. Independent Directors

The independent directors of top 2000 listed entities as per market capitalization shall endeavour to hold at least two meetings in a financial year, without the presence of non-independent directors and members of the management and all the independent directors shall endeavour to be present at such meetings.

#### G. Risk Management

Listed entities ranked from 1001 to 2000 in the list prepared by recognized stock exchanges in terms of sub-regulation (2) of regulation 3 may constitute a risk management committee with the composition, roles and responsibilities specified in regulation 21.”

XXXVIII. In Schedule III,

i. in Part A,

a) in paragraph A,

1. in sub-paragraph 1, in Explanation (1), in clause (ii),

I) in sub-clause (a), the word “five” shall be substituted with the word “twenty”;

II) in sub-clause (b), the word “two” shall be substituted by the word “five”;

III) in sub-clause (c), the symbol “.” appearing after the word and numerals “regulation 30” shall be substituted by the symbol “:”;

IV) after sub-clause (c), the following new proviso shall be inserted, namely,-

“Provided that acquisition of shares or voting rights aggregating to five percent or more of the shares or voting rights in an unlisted company

and any change in holding from the last disclosure made under this proviso exceeding two per cent of the total shareholding or voting rights in the said unlisted company shall be disclosed on a quarterly basis in the format as may be specified."

2. in sub-paragraph 4,

I) the words and symbols "within 30 minutes of the closure of the meeting," shall be substituted with the words "the outcome of meetings of the board of directors";

II) in clause a), the words and symbol "and/or cash bonuses" shall be omitted;

III) in clause d), after the words "proposed to be undertaken", the words and symbols "including by way of issue of securities (excluding security receipts, securitized debt instruments or money market instruments regulated by the Reserve Bank of India), through further public offer, rights issue, American Depository Receipts/ Global Depository Receipts/ Foreign Currency Convertible Bonds, qualified institutions placement, debt issue, preferential issue or any other method;" shall be inserted;

IV) the proviso shall be omitted;

3. in sub-paragraph 6, after the existing Explanation 2, the following new Explanation shall be inserted, namely,-

"Explanation 3 – Fraud by senior management, other than who is promoter, director or key managerial personnel, shall be required to be disclosed only if it is in relation to the listed entity."

4. in sub-paragraph 15,

I) in clause (a),

a. the existing provision shall be renumbered as sub-clause (i);

b. the words and symbols "and presentations made by the listed entity to analysts or institutional investors." shall be substituted by symbol "I";

c. after sub-clause (i), the following sub-clause shall be inserted, namely,-

"(ii) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls shall be disclosed to the recognized stock exchanges prior to beginning of such events."

d. the existing Explanation shall be renumbered as Explanation I;

e. after the existing Explanation the following new Explanation shall be inserted, namely,-

"Explanation II: Disclosure of names in the schedule of analysts or institutional investors meet shall be optional for the listed entity."

II) the existing clause (b) shall be substituted with the following clause, namely,-

"(b) Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, in the following manner:

(i) The audio 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;



- (ii) the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls;
- (iii) the transcripts of such calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls."

5. in sub-paragraph 17, after clause b), the following new Explanation shall be inserted, namely,-

"Explanation – For the purpose of this sub-paragraph, forensic audit refers to the audits, by whatever name called, which are initiated with the objective of detecting any mis-statement in financial statements, mis-appropriation, siphoning or diversion of funds and does not include audit of matters such as product quality control practices, manufacturing practices, recruitment practices, supply chain process including procurement or other similar matters that would not require any revision to the financial statements disclosed by the listed entity."

6. in sub-paragraph 20,

I) the word and symbol "initiated," appearing after the words and symbols "pertaining to the actions(s)" and before the words "taken or orders passed" shall be omitted;

II) in clause ii, the symbol and word " , initiated", appearing after the words and symbols "details of the action(s) taken" and before the words and symbols "or order(s) passed" shall be omitted;

III) after clause v, the following new Explanation shall be inserted, namely,-

"Explanation – Imposition of fine or penalty shall be disclosed in the following manner along with the details pertaining to the action(s) taken or orders passed as mentioned in the sub-paragraph:

(i) disclosure of fine or penalty of rupees one lakh or more imposed by sectoral regulator or enforcement agency and fine or penalty of rupees ten lakhs or more imposed by other authority or judicial body shall be disclosed within twenty four hours.

(ii) disclosure of fine or penalty imposed which are lower than the monetary thresholds specified in the clause (i) above on a quarterly basis in the format as may be specified."

ii. in Part-B, in clause A, paragraph 17 shall be substituted with the following, namely, –

"(17) Fraud or defaults, in terms of paragraph 6 of clause A of Part-A of Schedule III, by a listed entity, its promoter, director, key managerial personnel, senior management or subsidiary or arrest of key managerial personnel, senior management, promoter or director of the listed entity, whether occurred within India or abroad;"

iii. in Part C, in paragraph A, in sub-paragraph (3), in clause (a),

a) the words "and/or cash bonuses" appearing after the words "all dividends" and before the words "recommended or declared" shall be omitted;

b) the words "or cash bonus" appearing after the words "pass any dividend" and before the symbol " ; " shall be omitted;

XXXIX. in schedule V, paragraph C, sub-paragraph (9), clauses (e), (f) and (g) shall be omitted.

G. RAM MOHAN RAO, Executive Director

[ADVT.-III/4/Exty./758/2024-25]

**Footnotes:**

1. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were published in the Gazette of India on 2<sup>nd</sup> September 2015 vide No. SEBI/LAD-NRO/GN/2015-16/013.
2. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, were subsequently amended on:
  - a) December 22, 2015 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015 vide notification no. SEBI/LAD-NRO/GN/2015-16/27.
  - b) May 25, 2016 by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/ 2016-17/001.
  - c) July 8, 2016 by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2016 vide notification no. SEBI/ LAD-NRO/GN/2016-17/008.
  - d) January 4, 2017 by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2016 vide notification no. SEBI/ LAD-NRO/GN/2016-17/025.
  - e) February 15, 2017 by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2017 vide notification no. SEBI/LAD/NRO/GN/2016-17/029.
  - f) March 6, 2017 by the Securities and Exchange Board of India (Payment of Fees and Mode of Payment) (Amendment) Regulations, 2017 vide Notification No. LAD-NRO/GN/2016- 17/037 read with March 29, 2017 by Securities and Exchange Board of India (Payment of Fees and Mode of Payment) (Amendment) Regulations, 2017 vide notification no. SEBI/LAD/NRO/GN/2016-17/38.
  - g) May 9, 2018 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 vide notification no. SEBI/LAD-NRO/GN/2018/10.
  - h) May 30, 2018 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2018 vide notification no. SEBI/LAD-NRO/GN/2018/13.
  - i) June 1, 2018 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2018 vide notification no. SEBI/LAD-NRO/GN/2018/21.
  - j) June 8, 2018 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2018 vide notification no. SEBI/LAD-NRO/GN/2018/24.
  - k) September 6, 2018 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2018 vide notification no. SEBI/LAD-NRO/GN/2018/30.
  - l) November 16, 2018 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2018 vide notification no. SEBI/LAD-NRO/GN/2018/47.
  - m) March 29, 2019 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2019 vide notification no. SEBI/LAD-NRO/GN/2019/07.
  - n) May 7, 2019 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2019, vide notification no. SEBI/ LAD-NRO/GN/2019/12.
  - o) June 27, 2019 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2019, vide notification no. SEBI/ LAD-NRO/GN/2019/22.
  - p) July 29, 2019 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2019, vide notification no. SEBI/ LAD-NRO/GN/2019/28.



- q) December 26, 2019 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2019, vide notification no. SEBI/ LAD-NRO/GN/2019/45.
- r) January 10, 2020 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2020, vide notification no. SEBI/ LAD-NRO/GN/2020/02.
- s) April 17, 2020 by the Securities and Exchange Board of India (Regulatory Sandbox) (Amendment) Regulations, 2020 vide no. SEBI/LAD-NRO/GN/2020/10.
- t) August 5, 2020 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2020, vide notification no. SEBI/ LAD-NRO/GN/2020/25.
- u) October 8, 2020 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2020, vide notification no. SEBI/ LAD-NRO/GN/2020/33.
- v) January 8, 2021 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2021, vide notification no. SEBI/ LAD-NRO/GN/2021/02.
- w) May 5, 2021 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021, vide notification no. SEBI/ LAD-NRO/GN/2021/22.
- x) August 3, 2021 by the Securities and Exchange Board of India (Regulatory Sandbox) (Amendment) Regulations, 2021 vide notification no. No. SEBI/LAD-NRO/GN/2021/30.
- y) August 3, 2021 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2021, vide notification no. SEBI/ LAD-NRO/GN/2021/35.
- z) August 13, 2021 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2021, vide notification no. SEBI/ LAD-NRO/GN/2021/42.
- aa) September 7, 2021 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2021, vide notification no. SEBI/ LAD-NRO/GN/2021/47.
- bb) November 9, 2021 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, vide notification no. SEBI/ LAD-NRO/GN/2021/55.
- cc) January 24, 2022 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2022, vide notification No. SEBI/LAD-NRO/GN/2022/66.
- dd) March 22, 2022 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2022, vide notification No. SEBI/LAD-NRO/GN/2022/76.
- ee) April 11, 2022 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2022, vide notification No. SEBI/LAD-NRO/GN/2022/79.
- ff) April 25, 2022 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2022 vide notification No. SEBI/LAD-NRO/GN/2022/80.
- gg) July 25, 2022 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2022 vide notification No. SEBI/LAD-NRO/GN/2022/88.
- hh) November 14, 2022 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2022 vide notification No. SEBI/LAD-NRO/GN/2022/103.
- ii) December 05, 2022 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Seventh Amendment) Regulations, 2022 vide notification No. SEBI/LAD-NRO/GN/2022/109.

- jj) January 17, 2023 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2023 vide notification No. SEBI/LAD-NRO/GN/2023/117.
- kk) February 7, 2023 by the Securities and Exchange Board of India (Payment of Fees and Mode of Payment) (Amendment) Regulations, 2023 vide notification No. SEBI/LAD-NRO/GN/2023/121.
- ll) June 14, 2023 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 vide notification No. SEBI/LAD-NRO/GN/2023/131.
- mm) July 4, 2023 by the Securities and Exchange Board of India (Alternative Dispute Resolution Mechanism) (Amendment) Regulations, 2023 vide notification No. SEBI/LAD-NRO/GN/2023/137.
- nn) August 23, 2023 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2023 vide notification No. SEBI/LAD-NRO/GN/2023/149.
- oo) September 19, 2023 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2023 vide notification No. SEBI/LAD-NRO/GN/2023/151.
- pp) October 09, 2023 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2023 vide notification No. SEBI/LAD-NRO/GN/2023/155.
- qq) October 20, 2023 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2023 vide notification No. SEBI/LAD-NRO/GN/2023/158.
- rr) December 21, 2023 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Seventh Amendment) Regulations, 2023 vide notification No. SEBI/LAD-NRO/GN/2023/161.
- ss) May 17, 2024 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 vide notification No. SEBI/LAD-NRO/GN/2024/177.
- tt) July 10, 2024 by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2024 vide notification No. SEBI/LAD-NRO/GN/2024/189.