

National Stock Exchange of India

Circular

Department: Listing	
Circular Ref. No: NSE/CML/2021/36	Date: September 29, 2021

The Company Secretary

All Listed Companies

Subject: Guidance note on Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 23(9) regarding disclosure of related party transactions

Dear Sir/ Madam,

This is with reference to NSE circular number NSE/CML/2021/09 dated April 1, 2021 on the captioned subject and circular number NSE/CML/2021/34 dated September 6, 2021 on XBRL based filing of Related Party Transactions for Listed Companies at NSE.

With respect to question 3 of the aforementioned guidance note, the exchange would like to bring following clarifications to the notice of listed entities:

Listed entities submitting only standalone financial result under regulation 33 of SEBI (LODR), Regulations, 2015, are required to submit related party transactions on standalone basis under regulation 23(9) of said regulation.

Further, listed entities submitting both, standalone & consolidated financial results under regulation 33 of SEBI (LODR), Regulations, 2015, are required to submit related party transactions only on consolidated basis under regulation 23(9) of above-mentioned regulation.

Yours faithfully,

For National Stock Exchange of India Limited

Rajendra Bhosale

Senior Manager