

## COMPENDIUM ON SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

| SL.<br>NO. | REGULATIONS  | MASTER CIRCULAR AND<br>CIRCULARS   | INFORMAL<br>GUIDANCE   | FAQS   |
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| 1.         | <p><b>SEBI Regulations</b></p> <p><u><a href="#">Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended up to May 01, 2025.</a></u></p> <p><b>Amendment 2025</b></p> <p>1. <u><a href="#">Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2025 dated May 01, 2025.</a></u></p> <p>2. <u><a href="#">Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2025 dated March 28, 2025.</a></u></p> | <p><b>SEBI Master Circulars</b></p> <p><u><a href="#">Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities dated November 11, 2024.</a></u></p> <p><b>SEBI Circulars</b></p> <p>1. <u><a href="#">Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of</a></u></p> | <p><b>Informal Guidance issued by SEBI</b></p> <p> LODR Informal Guidance.pdf</p> | <p><b>SEBI</b></p> <p><u><a href="#">FAQs on LODR Regulations 2015 dated April 23, 2025.</a></u></p> <p><b>ICSI:</b></p> <p><u><a href="#">List of Services that can or cannot be rendered by a Secretarial Auditor</a></u></p> <p> List of services that can or cannot be re</p> |

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|  | <p><b>Amendment 2024</b></p> <p>3. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 dated December 12, 2024.</u></p> <p>4. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2024 dated July 10, 2024.</u></p> <p>5. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 dated May 17, 2024.</u></p> <p><b>Amendment 2023</b></p> <p>6. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Seventh Amendment) Regulations, 2023 dated December 21, 2023.</u></p> | <p>"Related Party Transactions" dated June 26, 2025.</p> <p>2. <u>Framework for Environment, Social and Governance (ESG) Debt Securities (other than green debt securities) dated Jun 05, 2025.</u></p> <p>3. <u>Limited relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated June 05, 2025.</u></p> <p>4. <u>Clarification on the position of Compliance Officer in terms of regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated April 01, 2025.</u></p> | <p><b>NSE</b></p> <p>1. <u>Industry Standards Frequently Asked Questions (FAQs) on Applicability of the Industry Standards on "Minimum information to be provided for Review of the Audit Committee and Shareholders for Approval of Related Party Transaction (RPT)" dated March 15, 2025.</u></p> <p>2. <u>FAQs on filing of announcements</u></p> |
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|  | <p>7. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2023 dated October 20, 2023.</u></p> <p>8. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2023 dated October 09, 2023.</u></p> <p>9. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2023 dated September 21, 2023.</u></p> <p>10. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2023 dated August 23, 2023.</u></p> <p>11. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)</u></p> | <p>5. <u>Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosure on green credits dated March 28, 2025.</u></p> <p>6. <u>Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" dated March 21, 2025.</u></p> <p>7. <u>Disclosure of holding of specified securities in dematerialized form dated March 20, 2025.</u></p> <p>8. <u>Industry Standards on Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated February 25, 2025.</u></p> | <p>in XBRL format on NSE Electronic Application Processing System (NEAPS) platform dated May 15, 2023.</p> <p>3. <u>FAQs on the submission of the quarterly Corporate Governance Report dated April 10, 2023.</u><br/>BSE</p> <p>1. <u>Frequently asked questions (FAQs) on Corporate Governance dated October 12, 2022.</u></p> |
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|  | <p><b>(Second Amendment) Regulations, 2023 dated June 14, 2023.</b></p> <p><b>12. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2023 dated January 17, 2025.</b></p> <p><b>Amendment 2022</b></p> <p><b>13. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Seventh Amendment) Regulations, 2022 dated December 05, 2022.</b></p> <p><b>14. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2022 dated November 15, 2022.</b></p> <p><b>15. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2022 dated July 25, 2022.</b></p> | <p><b>9. Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction dated February 14, 2025.</b></p> <p><b>10. Format of Due Diligence Certificate to be given by the DTs dated January 28, 2025.</b></p> <p><b>11. Circular for implementation of recommendations of the Expert Committee for facilitating ease of doing business for listed entities dated December 31, 2024.</b></p> <p><b>12. Relaxation from the ISIN restriction limit for issuers desirous of listing originally unlisted ISINs (outstanding as on December 31, 2023) dated December 13, 2024.</b></p> | <p><b>2. Frequently asked questions (FAQs) on Audit, Nomination &amp; Remuneration and Stakeholders Relationship Committee dated July 15, 2022.</b></p> <p><b>3. Frequently asked questions (FAQs) on Risk Management Committee dated July 07, 2022.</b></p> <p><b>4. FAQs-Disclosure of holding of specified securities and holding of specified securities in</b></p> |
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| <p><b>16. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2022 dated April 25, 2022.</b></p> <p><b>17. SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2022 dated April 11, 2022.</b></p> <p><b>18. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2022 dated March 22, 2022.</b></p> <p><b>19. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2022 dated January 24, 2022.</b></p> <p><b>Amendment 2021</b></p> <p><b>20. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021 dated November 09, 2021.</b></p> | <p><b>NSE and BSE</b></p> <p><b>Master Circular</b></p> <p><b>1. NSE Master Circular for Listed Companies dated April 30, 2025.</b></p> <p> NSE Master Circular for Listed Companies</p> <p><b>2. BSE Master Circular - Listing Compliance dated May 23, 2025</b></p> <p> BSE Master Circular Equity.pdf     BSE Master Circular - Debt.pdf</p> <p> BSE Master Circular SOP 2025.pdf</p> <p><b>Circulars</b></p> <p><b>3. Filing of Announcements pertaining to Awarding, bagging/receiving of orders/contracts in XBRL format on NSE Electronic Application Processing System (NEAPS) platform dated July 07, 2025.</b></p> | <p><b>dematerialized form dated July 01, 2022.</b></p> |
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|  | <p><b>21. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2021 dated September 07, 2021.</b></p> <p><b>22. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2021 dated August 13, 2021.</b></p> <p><b>23. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2021 dated August 03, 2021.</b></p> <p><b>24. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021 dated May 05, 2021.</b></p> <p><b>25. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2021 dated January 08, 2021.</b></p> |  |
|  | <p><b>4. Updates on the Implementation of recommendations of the Expert Committee for facilitating ease of doing business for listed entities - Disclosure of Integrated Filing – Financial dated April 02, 2025.</b></p> <p><b>5. Circular for Submission of Integrated Filing- Governance dated April 01, 2025.</b></p> <p><b>6. Update on single filing system through API-based integration between Stock Exchanges - Integrated Filing (Governance) dated February 28, 2025.</b></p> <p><b>7. Circular on updation of paid-up equity capital on a fully diluted basis at Exchange portal dated February 28, 2025.</b></p>   |  |

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|  | <p><b>Amendment 2020</b></p> <p>26. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2020 dated October 08, 2020.</u></p> <p>27. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2020 dated 05 August, 2020.</u></p> <p>28. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2020 dated January 10, 2020.</u></p> | <p>8. <u>Clarification on fixing the record date under Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated February 07, 2025.</u></p> <p>9. <u>Circular for implementation of recommendations of the Expert Committee for facilitating ease of doing business for listed entities-XBRL filing for disclosure of Integrated Filing- Governance dated January 13, 2025.</u></p> |  |  |
|  | <p><b>Amendment 2019</b></p> <p>29. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2019 dated December 26, 2019.</u></p> <p>30. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2019 dated July 29, 2019.</u></p>   |   |  |  |

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|  | <p>31. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2019 - dated June 27, 2019.</u></p> <p>32. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2019 dated May 07, 2019.</u></p> <p>33. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2019 dated March 29, 2019.</u></p> <p><b>Amendment 2018</b></p> <p>34. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2018 dated November 16, 2018.</u></p> <p>35. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth</u></p> |  |  |  |
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|  | <p><u>Amendment) Regulations, 2018 dated September 06, 2018.</u></p> <p><b>36. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2018 dated June 08, 2018.</b></p> <p><b>37. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2018 dated June 01, 2018.</b></p> <p><b>38. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2018 dated May 30, 2018.</b></p> <p><b>39. SEBI (Listing Obligations and Disclosure Requirement) (Amendment) Regulations, 2018 dated May 09, 2018.</b></p> <p><b>Amendment 2017</b></p> <p><b>40. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)</b></p> |  |  |
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|  | <p>(Amendment) Regulations, 2017 dated February 15, 2017.</p> <p><b>Amendment 2016</b></p> <p>41. <u>SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2016 dated January 04, 2017.</u></p> <p>42. <u>Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2016 dated July 08, 2016.</u></p> <p>43. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations 2016 dated May 25, 2016.</u></p> <p><b>Amendment 2015</b></p> <p>44. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015 dated December 22, 2015.</u></p> |  |  |
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Updated as on 15<sup>th</sup> June, 2025.

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