

**XBRL BASED COMPLIANCE FILINGS FOR DEBT LISTED
ISSUERS**

As per the SEBI Circular SEBI/HO/DDHS/DDHS1/P/CIR/2021/572 dated June 04, 2021, listed debt issuers are required to submit Record Date, Credit Rating, Interest Payment, Redemption Payment and Default History Information disclosures on the stock exchanges in the format as prescribed by the stock exchanges. Further, National Stock Exchange of India Limited ('NSE') and BSE Limited ('BSE') have provided the facility to file these disclosures in XBRL mode.

In order to ease the compliance, the NSE and BSE have issued Circular Ref. No.: NSE/CML/2021/08 and Notice no. "20210915-2" dated September 15, 2021, and introduced the common taxonomy for filing the following disclosures only in XBRL mode:

- *Credit Rating*
- *Interest Payment*
- *Redemption Payment*
- *Default History*
- *Record date details*

Further, listed debt issuers are also required to file the *Record date details in XBRL mode* in addition to the filing in PDF mode.

Further, the filing of disclosures relating to Credit Rating, Interest Payment, Redemption Payment and Default History Information in any mode other than XBRL mode shall be treated as non-submission of the same.

For detailed circular, please refer the link:

NSE Circular:

https://static.nseindia.com/s3fs-public/inline-files/NSE_Circular_15092021.pdf

BSE Notice:

<https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20210915-2>

**Suggestions may be sent to
rupesh@cacsindia.com**

**Dr. S. Chandrasekaran | Senior Partner | Chandrasekaran Associates | Company Secretaries
11-F, Pocket Four | Mayur Vihar Phase One | Delhi - 110 091 | Tel. +91-11-2271 0514
sankara@cacsindia.com | info@cacsindia.com | www.cacsindia.com**

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