

PATH OF FILING OF DISCLOSURES ON NEAPS PORTAL

National Stock Exchange of India (“NSE”) on June 19, 2020, issued a Circular vide **circular No. NSE/CML/44698** with respect to Path of filing of disclosures related to Corporate Action on NSE’s Electronic Application Processing System (“NEAPS”) Portal.

Considering the listed entities are not selecting the right path for the intimations w.r.t their Corporate Actions on NSE’s NEAPS Portal, the NSE on March 21, 2023, had re-issued a Circular vide circular no. **NSE/CML/2023/22**, w.r.t same subject.

Further, NSE on 15 March 2023, issued a Circular vide **circular No. NSE/CML/2023/20** with respect to Manner of filing financial results as required under Regulation 33 and other aligned disclosures of SEBI (Listing of Obligations and Disclosures Requirements) Regulations, 2015 (“SEBI LODR”).

The above circulars can be accessed with following links:

CIRCULAR DATED	SUBJECT	LINKS
NSE Circular dated March 21, 2023	Path of filing of disclosures related to Corporate Action on NEAPS Portal	https://static.nseindia.com//s3fs-public/inline-files/NSE_CIRCULAR_21032023.pdf
NSE Circular dated June 19, 2020	Path of filing of disclosures related to Corporate Action on NEAPS Portal	https://static.nseindia.com//s3fs-public/inline-files/NSE_Circular_19062020.pdf
NSE Circular dated March 15, 2023	Manner of filing financial results as required under regulation 33 of SEBI (LODR) Regulations, 2015	https://static.nseindia.com//s3fs-public/inline-files/NSE_Circular_15032023_3.pdf

KEY HIGHLIGHTS

PARAMETERS	NSE/CML/2023/22 dated March 21, 2023	NSE/CML/2023/20 dated March 15, 2023
DO’S	All intimation regarding fixation of Record Date or Book Closure Dates for any Corporate actions under Regulation 42 of SEBI LODR is	Listed entities are requested to note that the PDF of outcome of board meeting held to consider and approve financial results must only

	<p>to be filed separately as detailed hereunder:</p> <p><i>NEAPS > Compliance > Announcements > Announcements / CA > Intimation Type > Corporate Action</i></p>	<p>include financial results, Auditor's report and other statements as prescribed under Regulation 33, Part A of Schedule IV of the SEBI LODR and related circulars.</p> <p>If the company wishes to disclose any other information such as shareholders letter, investors presentation, shall be done as a separate announcement.</p>
<p>DON'TS</p>	<p>The Listed Entities should not Upload the disclosure of Corporate Actions (e.g., Record date or Book Closure dates for dividend, Annual general meeting, etc.) in announcements under subjects like- Outcome of the Board/Shareholder Meeting, etc.</p>	<p>The Listed Entities Should not upload shareholders letter, investors presentation in the outcome of board meeting held to consider and approve financial results in which financial results, auditor's report, etc.</p>
<p>CONSEQUENCES</p>	<p>Non-intimation of Record Date or Book Closure Dates separately under Regulation 42 may result in the Exchange not taking the same on record and listed entities will be responsible for subsequent consequences. It is reiterated that the Exchange will take cognizance of only those disclosures which are filed under relevant path as specified above using NEAPS.</p>	<p>The listed companies are requested to take note of the aforementioned provisions/ advisory and exercise abundant precaution while filing the financial results</p>

Suggestions may be sent to rupesh@cacsindia.com

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