

**FILING OF RELATED PARTY TRANSACTIONS DISCLOSURE ON NEAPS
PORTAL**

BACKGROUND:

Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires the listed entities to submit disclosure of related party transactions (RPT) every six months on the date of publication of its standalone and consolidated financial results and Exchange Circular number NSE/CML/2021/34 dated September 06, 2021 and Circular Ref. No. NSE/CML/2021/42 dated October 19, 2021, regarding XBRL based filing of Related Party Transactions for Listed Companies at NSE.

Further, the 'high value debt listed entity' shall submit such disclosures along with its standalone financial results for the half year.

In view of the above the National Stock Exchange of India vide its **Circular Ref. No. NSE/CML/2023/68** dated **September 29, 2023** has mandated the listed entities to submit RPT disclosure only in XBRL form.

EFFECTIVE DATE:

This circular shall come into force from the filing of Related Party Transactions disclosure for half year ended September 2023.

KEY HIGHLIGHTS OF THE CIRCULAR:

- As per Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entity shall submit to the stock exchanges, disclosures of related party transactions every six months on the date of publication of its standalone and consolidated financial results.

In case of high value debt listed entity such disclosures shall be submitted along with its standalone financial results for the half year.

- The listed entities are requested to submit Related Party Transactions disclosure only in XBRL form on the following path:
Path: - **NEAPS > Compliance > Common XBRL Upload > Related Party Transactions**
- Submission of Related Party Transactions disclosure in the XBRL form will only be treated as compliance under Regulation 23(9) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and no other form of filing (including PDF form) will be treated as compliance.

CONCLUSION:

- The listed entities are requested to submit half yearly Related Party Transactions disclosure only in XBRL form on NEAPS Portal.
- With reference to regulation 23(9) of SEBI LODR, PDF version of such Related Party Transactions disclosures shall continue to be published on the listed entity's website.

REFERENCE:

https://nsearchives.nseindia.com/web/sites/default/files/inline-files/NSE_Circular_29092023.pdf

Suggestions may be sent to rupesh@cacsindia.com

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