

NOTICES

Notice No.	20210930-11	Notice Date	30 Sep 2021
Category	Circulars Listed Companies	Segment	Equity
Subject	Guidance note on SEBI (Listing Obligations and Disclosure Requirements) Regulation 23(9) regarding disclosure of related party transactions		
Content			

Dear Sir/ Madam,

This is with reference to BSE circular number 20210401-37dated April 1, 2021 on the captioned subject and circular number 20210906-31 dated September 6, 2021 on XBRL based filing of Related Party Transactions for Listed Companies at BSE.

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 aforementioned regulation.

All Listed companies are requested to take note and comply accordingly.

Abhijit Pai Deputy General Manager Listing Compliance		Shyam Bhagirath Manager Listing Compliance
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September 30, 2021