



NOTICES

Notice No.	20230516-36	Notice Date	16 May 2023
Category	Circulars Listed Companies	Segment	General
Subject	FAQ's on Filing of announcements in XBRL format on BSE listing centre		

Content

The Company Secretary/Compliance Officer,

All Listed Companies,

Subject: FAQ's on Filing of announcements in XBRL format on BSE listing centre

In furtherance to the circular no. 20230331-87 dated March 31, 2023, issued by the Exchange w.r.t Filing of equity announcements under below subjects in XBRL format on BSE listing centre, please find enclosed Frequently Asked Questions (FAQ's) with respect to filing of disclosures available in XBRL format for the guidance purpose.

Disclosure under Regulation 30 of SEBI LODR:

- I. Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.
- II. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the listed entity), agreement(s)/treaty(ies)/contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof.
 - I. Fraud/defaults by promoter or key managerial personnel or by listed entity or arrest of key managerial personnel or promoter.
 - ✓ One time settlement with a bank
 - ✓ Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions (Inter-Creditors Agreement) - Corporate Debt Restructuring.
 - I. Notices of Shareholders Meeting

In case any queries concerning the captioned subject, please reach out to bse.xbrl@bseindia.com or call the Helpdesk on toll free number 1800 233 0445.

Ashok kumar Singh
DGM-Listing Compliance

Harshad Naik
Dy. Manager-Listing Compliance

Encl: Annexure for FAQs

ANNEXURE- FAQs

1. Whether companies are required to file intimations in PDF form along with the XBRL submission in case of subjects for which XBRL filing is available, if yes, time period for filing the same.

Yes, both PDF and XBRL submission are required.

PDF submission along with the XBRL will be required for certain period for which the Exchange will issue separate circular for intimating the effective date post which submission in XBRL format will exists and will be considered.

2. What is the timeline for submitting the disclosure in XBRL format?

XBRL filing shall be submitted within 24 hours of submitting the PDF disclosure.

3. Which submission shall be considered from compliance point of view.

Currently the PDF submission shall be considered for compliance purpose. The Exchanges shall issue a circular intimating the date post which only XBRL submissions shall be treated as compliance.

4. What are the subjects covered under the XBRL disclosures?**I. Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.****Events covered under the utility named Issuance/Allotment/Alteration/Restriction on transferability of securities- Para A**

A. Issuance of Securities- Covers point 2.1 of the Circular dated September 09, 2015, for Continuous Disclosure Requirements for Listed Entities - Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to disclose for the events that are deemed to be material as specified in Para A of Part A of Schedule III of Listing Regulations ('Continuous Disclosure Requirements Circular')

B. Alteration of Capital- Covers below subjects including point 2.2 of the Continuous Disclosure Requirements Circular:

- o Increase in Authorized Share Capital
- o Split/consolidation of shares
- o Conversion of Share Capital
- o Sub-division of Shares
- o Cancellation of Share Capital
- o Alteration of share capital, including calls

C. Action which will result in alteration of the terms or structure of any existing securities: Covers point 2.5 of the Continuous Disclosure Requirements Circular along with any such events which can result in alteration of terms of existing securities.

D. Any restriction on transferability of securities:

Covers below subjects including 2.4 of the Continuous Disclosure Requirements Circular.

E. Allotment of Securities: Post Issuance of the securities the allotment of the securities such as Equity, Preference, Convertible, Non-convertible, ESOP/ESPS or Others are covered under this type of event.

In this event for Allotment of Securities, the companies might have queries to the below requirement:

- o Date of Board meeting for approval of issuance of security
- o Whether any disclosure was made for the issuance of securities as per SEBI LODR and SEBI Circular September 09, 2015

Here, the date on which the Board would have initially approved the issuance of the securities. such as for Right Issue- the date on which Board approve the Right Issue, for ESOP/ESPS- the date on which the Board approved the ESOP/ESPS Plan and accordingly the disclosure requirement for the issuance of securities or the ESOP/ESPS Plan was submitted of the Exchange as per Continuous Disclosure Requirements Circular

II. Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it impacts management and control of the listed entity), agreement(s)/treaty(ies)/contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof.

Utility name: Intimation on Agreements

The Utility covers point 5 of the Continuous Disclosure Requirements Circular.

III. Fraud/defaults by promoter or key managerial personnel or by listed entity or arrest of key managerial personnel or promoter.

Utility name: Intimation on Fraud

The Utility covers point 6 of the Continuous Disclosure Requirements Circular.

IV. One time settlement with a bank and Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions (Inter-Creditors Agreement).

Utility name: Intimation on OTS and ICA

The Utility covers point 10 and 11 of the Continuous Disclosure Requirements Circular.

V. Corporate Debt Restructuring.

Utility name: Corporate Debt Restructuring

The Utility covers point 9 of the Continuous Disclosure Requirements Circular.

VI. Notices of Shareholders Meeting

Utility name: Notice of Shareholders Meeting

The Utility covers point 12 of the Continuous Disclosure Requirements Circular.

For Event Postal Ballot in the utility, the companies might have queries on the below fields:

- o Number of Shareholders Meeting- This is added as per the Secretarial Standard of ICSI to denote which number of meeting such as for e.g. 01/PB/2022-2023
- o Day: This can be the Day on which Postal Ballot starts
- o Date: This can be the date of which Postal Ballot starts
- o Meeting Commencement Time- This can be the time from which the Postal Ballot voting starts
- o Place- The place mentioned the Postal Ballot Notice post signature on the postal ballot notice which could be the registered office of the Company.

- o End date of Postal Ballot Voting- This can be the end date of the Postal Ballot.
- o Date of Occurrence of Event- The date on which the Notice of shareholders meeting was sent to the shareholders.

5. Whether NSE also has same XBRL?

Yes, BSE & NSE have jointly developed these XBRL's utilities, and the XML file generated can be uploaded at both the Exchanges.

6. Are the utilities offline utilities / Online utilities?

All the XBRL utilities are offline utilities.

7. Whether the XBRL utilities are common between BSE & NSE, can BSE XBRL utility be uploaded at NSE and vice versa?

Yes, all the XBRL utilities are common utilities between BSE & NSE and hence XML file generated at BSE can be uploaded at NSE and vice versa.

8. What does 'New' or 'Update' in Utilities mean?

'New' denotes that the listed company is submitting a new announcement for the first time as a fresh announcement.

'Update' denotes that the listed company is providing an update on an earlier announcement submitted for the similar subject.

9. What is the difference between 'Original' and 'Revision' in XBRL under 'Type of Announcement' cell on submission page?

Listed company shall select 'Original' when it is providing an original announcement.

Listed company shall select 'Revision' when it is providing a revision/update of an earlier announcement submitted.

10. Which subject are overall covered in the XBRL filing for Announcements.

Sr. No	Events	Utility Name	SEBI LODR/Circular reference	Release date
1	Prior Intimation for Board Meeting	Prior Intimation for Board Meeting	Regulation 29 of SEBI LODR	27-01-2023
2	Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Auditor and Compliance Officer and Auditor	Change in Management - General/ Change in Management - Resignation of Independent Director/ Change in Management - Resignation of Statutory Auditor	Regulation 30 of SEBI LODR, Point 7, 8 of the Continuous Disclosure Requirements Circular, para 7A and 7B of para-A of Part A of Schedule III of SEBI LODR and other related circulars.	27-01-2023
3	Outcome of Board Meeting for Dividend, Buyback, Bonus and Voluntary Delisting events.	Announcements Pertaining To Outcome Of Board Meeting	Regulation 30 of SEBI LODR, point 2.1, 2.3 and 4 of the Continuous Disclosure Requirements Circular	27-01-2023
4	Acquisition/Amalgamation/Merger/De-merger/Sale or disposal/Other Restructuring	Regulation30 - Restructuring	Regulation 30 of SEBI LODR, point 1 of the Continuous Disclosure Requirements Circular	27-01-2023
5	Issuance or forfeiture of securities, split or consolidation of shares, buyback of securities, any restriction on transferability of securities or alteration in terms or structure of existing securities including forfeiture, reissue of forfeited securities, alteration of calls, redemption of securities etc.	Alteration of Capital Reissue of Forfeited Shares and Fund Raising	Regulation 30 of SEBI LODR, point 2 of the Continuous Disclosure Requirements Circular	31-03-2023
6	Agreements (viz. shareholder agreement(s), joint venture agreement(s), family settlement agreement(s) (to the extent that it	Intimation on Agreements	Regulation 30 of SEBI LODR, point 5 of the Continuous Disclosure	31-03-2023

	impacts management and control of the listed entity), agreement(s)/treaty(ies)/contract(s) with media companies) which are binding and not in normal course of business, revision(s) or amendment(s) and termination(s) thereof.		Requirements Circular	
7	Fraud/defaults by promoter or key managerial personnel or by listed entity or arrest of key managerial personnel or promoter.	Intimation on Fraud	Regulation 30 of SEBI LODR, point 6 of the Continuous Disclosure Requirements Circular	31-03-2023
8	One time settlement with a bank and Resolution plan/ Restructuring in relation to loans/borrowings from banks/financial institutions (Inter-Creditors Agreement).	Intimation on OTS and ICA	Regulation 30 of SEBI LODR, point 10 and 11 of the Continuous Disclosure Requirements Circular	31-03-2023
9	Corporate Debt Restructuring	Corporate Debt Restructuring	Regulation 30 of SEBI LODR, point 9 of the Continuous Disclosure Requirements Circular	31-03-2023
10	Notice of Shareholders Meeting	Notice of Shareholders Meeting	Regulation 30 of SEBI LODR, point 12 of the Continuous Disclosure Requirements Circular	31-03-2023

11. Technical errors related to name and scrip code of the Company while uploading:

Listed companies shall enter the name of the Company and scrip code as displayed on BSE listing centre page.

12. In case of any technical issue while filling, where to report to BSE?

BSE has provided an online real-time Helpdesk to assist Users with their XBRL filings they may email queries if any to bse.xbrl@bseindia.com or call the Helpdesk on toll free number 1800 233 0445.

13. Where to download the NSE offline utilities from

XBRL utility(s) is available in XBRL section of the Listing Centre.