

## NOTICES

Notice No.	20231010-8	Notice Date	10 Oct 2023
Category	Circulars Listed Companies	Segment	Debt
Subject	Limited relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015		
Attachments	<a href="#">Limited Relaxation SEBI (LODR) Reg. 2015 - debt.pdf</a> ;		
Content			

Dear Sir\Madam

The Securities and Exchange Board of India (SEBI) has issued circular no. SEBI/HO/DDHS/P/CIR/2023/0164 dated October 6, 2023, regarding limited relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Regulation 58(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") provides that a listed entity shall send a hard copy of the statement containing the salient features of all the documents, as specified in Section 136 of Companies Act, 2013 and rules made thereunder to those holders of non-convertible securities who have not so registered.

MCA vide circular dated September 25, 2023, has, inter-alia, extended the relaxation from dispatching of physical copies of the financial statements (including Board's report, Auditor's report or other documents required to be attached therewith) up to September 30, 2024.

Consequently, it has been decided by SEBI to relax, up to September 30, 2024, the requirements of regulation 58 (1) (b) of the SEBI Listing Regulations.

This Circular shall come into force with immediate effect.

The aforesaid circular is attached for reference.

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

Ashok kumar Singh  
DGM-Listing Compliance

Shyam Bhagirath  
Manager-Listing Compliance

**CIRCULAR****SEBI/HO/DDHS/P/CIR/2023/0164****October 06, 2023****To****Issuers who have listed Non-Convertible Securities  
Recognised Stock Exchanges**

Madam/ Sir,

**Sub: Limited relaxation from compliance with certain provisions of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

1. Regulation 58(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") provides that a listed entity shall send a hard copy of the statement containing the salient features of all the documents, as specified in Section 136 of Companies Act, 2013 and rules made thereunder to those holders of non-convertible securities who have not so registered.
2. SEBI, vide Circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, relaxed the aforesaid provisions pursuant to relaxations by the Ministry of Corporate Affairs (MCA) vide Circular dated May 5, 2020. Thereafter, further extensions were granted by SEBI pursuant to MCA relaxations vide:
  - a) Circular no. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, till December 31, 2021;
  - b) Circular no. SEBI/HO/DDHS/P/CIR/2022/0063 dated May 13, 2022 up to December 31, 2022 and
  - c) Circular no. SEBI/HO/DDHS/RACPOD1/CIR/P/2023/001 dated January 05, 2023 up to September 30, 2023.
3. MCA vide circular dated September 25, 2023, has, *inter-alia*, extended the relaxation from dispatching of physical copies of the financial statements (including Board's report, Auditor's report or other documents required to be attached therewith) up to September 30, 2024.
4. Consequently, it has been decided to relax, up to September 30, 2024, the requirements of regulation 58 (1)(b) of the SEBI Listing Regulations.
5. This Circular shall come into force with immediate effect.

6. Stock Exchanges are advised to bring the provisions of this circular to the notice of all entities with listed non-convertible securities and disseminate on their websites.
7. The Circular is issued in exercise of the powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 read with Regulation 101 of the SEBI Listing Regulations.

Yours faithfully,

**Pradeep Ramakrishnan**  
**General Manager**  
**Department of Debt and Hybrid Securities**  
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