

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI (LODR) with timeline for disclosure of such events to the Stock Exchange(s)**  
**(Applicable with effect from July 15, 2023)**

**A- Events or Information to be disclosed to Stock Exchange without any Materiality Criteria**  
**(As per Para A of Part A of Schedule III)**

Sl No.	Events / Information	Timeline of disclosure from the occurrence of the event			
		Within 12 hours	Within 24 hours	within the time line given below	Within 30 minutes of closure of Board meeting
1.	Acquisition(s) (including agreement to acquire), Scheme of Arrangement (amalgamation, merger, demerger or restructuring), sale or disposal of any unit(s), division(s), whole or substantially the whole of the undertaking(s) or subsidiary of the listed entity, sale of stake in associate company of the listed entity or any other restructuring	✓			✓ If the event arises out of Board meeting
2.	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 (forfeiture, redemption etc)	✓			✓ If the event arises out of Board meeting
3.	New Rating / Revision in Rating		✓		
4.	Outcome of Meetings of the Board of Directors held to consider the Dividends, cancellation of dividends, buy back of securities, fund raising, bonus issue, re-issue of forfeited shares, alteration of capital, call on shares, financial results, voluntary delisting from stock exchange(s). <b>In case of board meetings being held for more than one day, the financial results shall be disclosed within thirty minutes of end of the meeting for the day on which it has been considered.</b>				✓

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI (LODR) with timeline for disclosure of such events to the Stock Exchange(s)**  
**(Applicable with effect from July 15, 2023)**

Sl No.	Events / Information	Timeline of disclosure from the occurrence of the event			
		Within 12 hours	Within 24 hours	within the time line given below	Within 30 minutes of closure of Board meeting
5.	Agreements (including revision or amendment and termination thereof) such as shareholder agreement, joint venture agreement, family settlement agreement (to the extent that it impacts management and control of the listed entity), Agreement / treaty / contract with media companies which are binding and not in normal course of business.	✓  If the entity is part of the agreement	✓  If the entity is not part of the agreement		
5A.	Agreements (other than those entered in the normal course of business and not impacting the management or control of the entity) entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel (KMP), employees of the listed entity or of its holding, subsidiary or associate company: <ul style="list-style-type: none"> <li>• among themselves or;</li> <li>• with the listed entity or;</li> <li>• with a third party;</li> </ul> which can, directly or indirectly, impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity. The disclosure shall include disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the listed entity is a party to such agreements.	✓  If the entity is part of the agreement	✓  If the entity is not part of the agreement		
6.	Fraud or defaults by a listed entity, its promoter, director, KMP, senior management or subsidiary or arrest of KMP, senior management, promoter or director of the listed entity, whether occurred within India or abroad.		✓		

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI (LODR) with timeline for disclosure of such events to the Stock Exchange(s)**  
**(Applicable with effect from July 15, 2023)**

Sl No.	Events / Information	Timeline of disclosure from the occurrence of the event			
		Within 12 hours	Within 24 hours	within the time line given below	Within 30 minutes of closure of Board meeting
7.	Change in directors, KMP, senior management, Auditor and Compliance Officer	✓  (except resignation)	✓  (In case of resignation)		✓  If the event arises out of Board meeting
7A.	Resignation of the auditor of the listed entity with detailed reasons for resignation, as given by the said auditor			As soon as possible but not later than 24 Hours from the receipt of resignation	
7B.	Resignation of independent director including reasons for resignation. i. The letter of resignation along with detailed reasons for the resignation as given by the said director shall be disclosed. (ia) Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any. ii. The independent director shall, along with the detailed reasons, also provide a confirmation that there is no other material reasons other than those provided, which shall also be disclosed.			Within 7 days from the date of resignation	
7C.	Resignation of KMP, senior management, Compliance Officer or director other than an independent director; including the letter of resignation along with detailed reasons thereof			7 days from the date the resignation comes into effect	

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI (LODR) with timeline for disclosure of such events to the Stock Exchange(s)**  
**(Applicable with effect from July 15, 2023)**

Sl No.	Events / Information	Timeline of disclosure from the occurrence of the event			
		Within 12 hours	Within 24 hours	within the time line given below	Within 30 minutes of closure of Board meeting
7D.	In case the Managing Director or Chief Executive Officer of the listed entity was indisposed or unavailable to fulfil the requirements of the role in a regular manner for more than forty five days in any rolling period of ninety days	✓			✓ If the event arises out of Board meeting
8.	Appointment / Discontinuance of Share Transfer Agent	✓			✓ If the event arises out of Board meeting
9.	Resolution plan/ Restructuring in relation to loans/ borrowings from banks / financial institutions		✓		
10.	One time Settlement with Bank(s)		✓		
11.	Winding-up petition filed by any party / creditors.		✓		
12.	Issuance of Notices, call letters, resolutions and circulars sent to shareholders, debenture holders or creditors or any class of them or advertised in the media by the listed entity.	✓			✓ If the event arises out of Board meeting
13.	Proceedings of Annual and Extraordinary General Meetings of the listed entity	✓			✓ If the event arises out of Board meeting
14.	Amendments to Memorandum and Articles of Association of listed entity, in brief	✓			✓ If the event arises out of Board meeting

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI (LODR) with timeline for disclosure of such events to the Stock Exchange(s)**  
**(Applicable with effect from July 15, 2023)**

SI No.	Events / Information	Timeline of disclosure from the occurrence of the event			
		Within 12 hours	Within 24 hours	within the time line given below	Within 30 minutes of closure of Board meeting
15.	<p>(a) Schedule of analysts or institutional investors meet and presentations made by the listed entity to analysts or institutional investors.</p> <p>(b) Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means.</p> <p><b>Presentation and Audio Video recording to be promptly made available of the website before the next Trading Day or within 24 hours from the conclusion of such call, whichever is earlier.</b></p> <p><b>Transcript of such call shall be made available on the website within 5 working days of the conclusion of such calls</b></p>			<b>2 working days in advance (excluding the date of the intimation and the date of the meet)</b>	
16.	Events in relation to the corporate insolvency resolution process (CIRP) of a listed corporate debtor under the Insolvency Code:		✓		
17.	<p>Initiation of Forensic Audit along with name of entity initiating the audit with reasons thereof</p> <p>Final Forensic Audit Along with management Comments, if any (Other than audit initiated by regulators or enforcement agencies)</p>	<p>✓</p> <p><b>(if initiated by the entity)</b></p>	<p>✓</p> <p><b>(In initiated by outside agency)</b></p>		<p>✓</p> <p><b>If the event arises out of Board meeting</b></p>
18.	Announcement or communication of material event, which were not made available in public domain by listed entity but were available through social media intermediaries or mainstream media by directors, promoters, key managerial personnel or senior management of the entity.		✓		

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI (LODR) with timeline for disclosure of such events to the Stock Exchange(s)**  
**(Applicable with effect from July 15, 2023)**

Sl No.	Events / Information	Timeline of disclosure from the occurrence of the event			
		Within 12 hours	Within 24 hours	within the time line given below	Within 30 minutes of closure of Board meeting
19.	Action(s) initiated or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the following: (a) search or seizure; or (b) re-opening of accounts under section 130 of the Companies Act, 2013; or (c) investigation under the provisions of Chapter XIV of the Companies Act, 2013; along with the details pertaining to the actions(s) initiated, taken or orders passed		✓		
20.	Action(s) taken or orders passed by any regulatory, statutory, enforcement authority or judicial body against the listed entity or its directors, key managerial personnel, senior management, promoter or subsidiary, in relation to the listed entity, in respect of the suspension, imposition of fine or penalty, settlement of proceedings, debarment, disqualification, closure of operation, sanctions imposed, warning or caution or any other similar action(s) by whatever name called along with the details pertaining to the actions(s) initiated, taken or orders passed		✓		
21.	Voluntary revision of financial statements or the report of the board of directors of the listed entity under section 131 of the Companies Act, 2013	✓			✓ <b>If the event arises out of Board meeting</b>

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI  
(LODR) with timeline for disclosure of such events to the Stock Exchange(s)  
(Applicable with effect from July 15, 2023)**

**B- Events or Information to be disclosed to Stock Exchange as per Materiality Criteria**

**(As per Para B of Part A of Schedule III)**

**Criteria for determination of Materiality of events or information:**

**The listed entity shall consider the following for the determination of the materiality of events/ information as specified below:**

- a. the omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or
- b. the omission of an event or information is likely to result in a significant market reaction if the said omission came to light at a later date; or
- c. the omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
  - (1) 2% of turnover, as per the last audited consolidated financial statements of the listed entity;
  - (2) 2% percent of net worth, as per the last audited consolidated financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;
  - (3) 5% of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the listed entity
- d. In the case where the criteria specified in sub-clauses (a), (b) and (c) is not applicable, an event or information may be treated as being material if in the opinion of the board of directors of the listed entity, the event or information is considered material.

Provided that any continuing event or information which becomes material pursuant to a notification of these amendment regulations shall be disclosed by the listed entity within 30 days from the date of coming into effect of 2nd Amendment to LODR dt 14 June 2023.

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI (LODR) with timeline for disclosure of such events to the Stock Exchange(s)**  
**(Applicable with effect from July 15, 2023)**

Sl No.	Events / Information	Timeline of disclosure from the occurrence of the event			
		Within 12 hours	Within 24 hours	within the time line given below	Within 30 minutes of closure of Board meeting
1.	Commencement or any postponement in the date of commencement of commercial production or commercial operations of any unit/division.	✓			✓ If the event arises out of Board meeting
2.	Arrangements for strategic, technical, manufacturing, or marketing tie-up; or Adoption of new line(s) of business; or Closure of operation of any unit, division or subsidiary (in entirety or in piecemeal).	✓			✓ If the event arises out of Board meeting
3.	Capacity addition or product launch.	✓			✓ If the event arises out of Board meeting
4.	Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts not in the normal course of business		✓		
5.	Agreements (viz. loan agreement(s) (as a borrower) or any other agreement(s) which are binding and not in normal course of business) and revision(s) or amendment(s) or termination(s) thereof	✓ If the entity is part of the agreement	✓ If the entity is not part of the agreement		✓ If the event arises out of Board meeting
6.	Disruption of operations of any one or more units or division of the listed entity due to natural calamity (earthquake, flood, fire etc.), force majeure or events such as strikes, lockouts etc		✓		

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI  
(LODR) with timeline for disclosure of such events to the Stock Exchange(s)  
(Applicable with effect from July 15, 2023)**

Sl No.	Events / Information	Timeline of disclosure from the occurrence of the event			
		Within 12 hours	Within 24 hours	within the time line given below	Within 30 minutes of closure of Board meeting
7.	Effect(s) arising out of change in the regulatory framework applicable to the listed entity		✓		
8.	Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity		✓		
9.	Frauds or defaults by employees of the listed entity which has or may have an impact on the listed entity		✓		
10.	Options to purchase securities including any ESOP/ESPS Scheme	✓			✓ If the event arises out of Board meeting
11.	Giving of guarantees or indemnity or becoming a surety, by whatever name called, for any third party	✓			✓ If the event arises out of Board meeting
12.	Granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals		✓		
13.	Delay or default in the payment of fines, penalties, dues, etc. to any regulatory, statutory, enforcement or judicial authority	✓			✓ If the event arises out of Board meeting

**NDA Update – Disclosure of Events / Information by Listed Entities under Regulation 30 & 30A of SEBI (LODR) with timeline for disclosure of such events to the Stock Exchange(s)**  
**(Applicable with effect from July 15, 2023)**

**C – Other Events**

Sl No.	Events / Information	Timeline of disclosure from the occurrence of the event			
		Within 12 hours	Within 24 hours	within the time line given below	Within 30 minutes of closure of Board meeting
1.	Any other information/event viz. major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any other information which is exclusively known to the listed entity which may be necessary to enable the holders of securities of the listed entity to appraise its position and to avoid the establishment of a false market in such securities.		✓		