

## **Extension of timeline as per SEBI Circulars due to COVID-19 Virus Pandemic**

### **Extension of time limits under the provision of LODR**

#### **Circular Date- April 29, 2021 Circular No: SEBI/HO/CFD/CMD1/P/CIR/2021/556**

<b>Regulation</b>	<b>Particulars</b>	<b>Existing due date</b>	<b>Extended Dates</b>
<b>33(3)</b>	Financial Results (Quarterly)	May 15, 2021	June 30, 2021
<b>33(3)</b>	Annual Audited Financial Results	May 30, 2021	June 30, 2021
<b>32(1)</b>	Statement of deviation or variation in use of funds (To be filed with financial results)	May 15, 2021 or May 30, 2021	June 30, 2021
<b>24A</b>	Annual Secretarial Compliance Report	May 30, 2021	June 30, 2021

#### **Circular Date- April 29, 2021 Circular No: SEBI/HO/DDHS/DDHS\_Div1/P/CIR/2021/557**

**For Entities that have listed Non- Convertible Debentures(NCDs), Non-Convertible Redeemable Preference Shares (NCRPS) and Securitized Debt Instruments**

<b>Regulation</b>	<b>Particulars</b>	<b>Existing due date</b>	<b>Extended Dates</b>
<b>52(1)</b>	Financial Results: Half-yearly	May 15, 2021	June 30, 2021
<b>52(2)</b>	Annual Audited Financial Results	May 30, 2021	June 30, 2021
<b>52(7)</b>	Statement of deviation or variation in use of funds (To be filed with financial results)	May 15, 2021 or May 30, 2021	June 30, 2021

**For entities having listed Commercial Papers, the extended dates for half yearly financial results or annual audited financial results shall be June 30, 2021.**

**Listed entities are permitted to use digital signature certifications for authentication/ certification of filings/submissions made to the stock exchanges under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for all filings until December 31, 2021.**