

## Circular

**Department: Listing**

**Circular Ref. No: NSE/CML/2025/09**

**Date: November 21, 2025**

**To,**  
**The Company Secretaries**  
**All Entities which have listed its non-convertible securities (Listed entities),**

**Subject: XBRL based filing of Regulation 50 for Entities which has listed its non-convertible securities**

This is with reference to the amendment dated December 13, 2024 to Regulation 50 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR Regulations) wherein SEBI mandated listed entities to make disclosures under Regulation 50 in XBRL format in accordance with the guidelines specified by the stock exchanges from time to time.

Pursuant to the above, the Exchange is pleased to inform you that the Excel utility for submission of disclosures under Regulation 50 in XBRL format has been made available by the Exchange on the NEAPS portal on the below path:

**Compliance > Debt Common XBRL Upload > Regulation 50**

In continuation to our efforts towards ease of compliance, the Exchanges have put in place a common XBRL taxonomy for this purpose and an off-line excel utility has been made available for XBRL filing.

The User Manual to submit the aforementioned disclosures in XBRL mode is annexed herewith.

**With effect from December 1, 2025**, the listed entities shall be required to submit the disclosures under Regulation 50 as per the prescribed timelines **in XBRL mode only**. **Please note that the submission of the said disclosures in any other mode (including pdf) shall be treated as non-submission.**

In case of any queries concerning the captioned subject, you may contact the respective team members on the contact details available in the NEAPS platform at path - NEAPS > Help > Contact Us > Listing Compliance or send an email to [dl-debtcompliance@nse.co.in](mailto:dl-debtcompliance@nse.co.in).

Listed entities are requested to please take note of the above and ensure compliance.

**For and on behalf of**  
**National Stock Exchange of India Limited**

**Priya Iyer**  
**Chief Manager**

**Encl: Annexure**

**Annexure****Steps for submission of disclosures under Regulation 50 in XBRL mode on NSE Electronic Application Processing System (NEAPS) Portal:**

1. Download the Excel utility for Regulation 50- Prior Intimation of Meeting from NSE website under XBRL Information- <https://www.nseindia.com/static/companies-listing/xbrl-information>
2. Fill-in the required details in the utility off-line and validate the same.
3. After successful validation, generate Xml file and save it.
4. Upload XML file generated on NEAPS as below:
  - a. Navigate to **Neaps > Compliance > Debt Common XBRL upload > Select option of Regulation 50** from Modules dropdown.
  - b. Click on upload XBRL file tab.
  - c. Browse and select Xml file to be uploaded and click on upload.
  - d. On successful upload, “File import successfully” message would be displayed.
  - e. Acknowledgement copy will be downloadable from the reports section.
5. Submission made by the listed entity will be visible under reports section on the NEAPS Portal on the path: **Neaps Login>Debt>Report>Regulation 50**
6. Post submission, the report shall be available on the website on the below path: <https://www.nseindia.com/companies-listing/debt-centralised-database/debtreg50>