



National Stock Exchange Of India Limited

Ref No: NSE/CML/2018/32

November 22, 2018

The Company Secretary
All Listed Companies

Dear Sir / Madam,

Subject: Clarification on Formats for publishing Financial Results

Securities and Exchange Board of India (SEBI) vide Circular No. CIR/CFD/CMD/15/2015 dated November 30, 2015 and Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 has prescribed formats for publishing financial results.

Pursuant to the certain amendments in Division I, Division II and Division III of Schedule III to the Companies Act, 2013 made by the Ministry of Corporate Affairs (MCA), vide notification dated October 11, 2018, SEBI has clarified about the applicability of formats for presentation of financial results as under:

1. Listed entities are advised to follow existing formats till the quarter ending December 31, 2018. However, entities desiring to submit financial statements as per the new format prescribed by MCA, may have the option to present in the new format in addition to existing formats prescribed under the Companies Act, 2013.
2. Entities shall follow amended formats, new Schedule III of Companies Act, 2013, for annual financial statement / quarter ending on or after March 31, 2019.

Yours faithfully,
For National Stock Exchange of India Limited

Kautuk Upadhyay
Chief Manager