

National Stock Exchange of India

Circular

Department: Listing

Circular Ref No: NSE/CML/2023/15

Date: February 07, 2023

The Company Secretary
All Listed Companies

Subject: FAQ's on filing of announcements in XBRL format on NSE Electronic Application Processing System (NEAPS) platform.

With reference to the circular dated January 27, 2023, for filing of announcements in XBRL format on NSE Electronic Application Processing System (NEAPS) platform and further to our demo sessions on the said matter, please find annexed the frequently asked questions (FAQs) for guidance purpose.

In case any queries concerning the captioned subject, please reach out to the Announcements team at takeover@nse.co.in or on the contact details given on NEAPS platform.

Yours faithfully,

For National Stock Exchange of India Limited

Dhaval Shah
Manager – Listing

Encl: Annexure- FAQs

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ANNEXURE- FAQs

- 1. Whether listed companies need to file PDF submission also alongwith XBRL submission, if yes, for how long?**

Yes, both PDF and XBRL submission are required. PDF submission will be required for certain period and subsequently submission in XBRL format exclusively will exist and considered. Exchange will be issuing separate circular for intimating the date for the same.

- 2. What is the timeline for submitting the disclosure in XBRL format?**

XBRL filing can be submitted within 24 hours from time of submission of PDF disclosure.

- 3. From compliance point of view, what will be considered PDF submission or XBRL submission?**

For certain period, PDF submission will be considered for compliance purpose till PDF submission is accepted, subsequently only XBRL submission will be considered.

- 4. How to submit disclosure for prior Intimation of Board meeting, which was submitted to Exchange on or before January 28, 2023, and now seeks to add new agenda addition post January 28, 2023?**

Listed Companies will have to submit the disclosure in PDF and XBRL format for the additional agenda item(s).

- 5. In case of Outcome of Board Meeting, to which events XBRL submission is applicable?**

XBRL submission for Outcome of Board meeting will be applicable for Dividend, Buyback, Bonus and Voluntary Delisting events.

- 6. Whether BSE Limited (BSE) also has same XBRL?**

Yes, NSE & BSE jointly have developed these XBRL's utilities, and the XML file generated can be uploaded at both the Exchanges.

- 7. Are the utilities offline utilities / online utilities?**

All 4 XBRL utilities are offline utilities.

- 8. Can we upload BSE XBRL utility on NSE?**

Yes, XML files generated on BSE can be uploaded on NSE's portal – NEAPS, similarly the XBRL generated on NEAPS can be uploaded on BSE's portal.

- 9. Whether resignation of Company Secretary and Compliance Officer will be through change in KMP, Director RTA etc, XBRL?**

Yes, for reporting of multiple designations for one person, add multiple rows and respective designation.

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- 10. If the intimation was filed for Board Meeting before the circular however the meeting has been rescheduled, then do we have to file XBRL for rescheduled meeting or PDF?**

Yes, along with the PDF the XBRL Utility shall also be filed.

- 11. What if we need to file 2 separate intimations under Reg 29 for same meeting date. For eg: First we filed for financial results and then we wish to file for dividend later on. Under the type of disclosure only 3 options were coming: New, Reschedule or cancel.**

In case of any new addition in the agenda of the prior intimation which has been already given, it can be given and submitted as a new disclosure.

- 12. What does new or update mean?**

New- denotes that the user listed company seeks to submit is providing a new announcement.

Update- denotes that the user is providing an update on an earlier announcement submitted.

- 13. Whether personal information contact details (like PAN/email id/phone number) of KMP/Director/Auditor/RTA etc will be disseminated on NSE Website?**

No, personal details will not be disseminated on Exchange's website.

- 14. In case if company has issue with the macros in utility sheet are disabled. Where to contact?**

In such cases, Company will have to contact their IT department.

- 15. What is the difference between original and revision in 4 XBRL?**

Original- denotes that the user is providing an original announcement

Revision- denotes that the user is providing a revision of the earlier announcement submitted.

- 16. For resignation of statutory auditor, should both change in management XBRL and resignation of statutory auditor XBRL be filed?**

Yes, for the cases of resignation of Statutory Auditor and Independent Director, firstly the resignation is to be informed and submitted under the general utility and then the specific details of their resignation are to be informed in the respective XBRL utility.

- 17. Where to submit the disclosure for prior intimation of Board meeting on NEAPS under PDF and XBRL format?**

Submission of PDF shall be made in Board Meeting module on NEAPS and disclosure in XBRL format shall be uploaded in Common XBRL upload module on NEAPS.

NOTE: No PDF submission shall be made under 'Board Meeting Intimation' subject in Announcements module on NEAPS.

- 18. In case of any technical issue while filling, where to report to NSE?**

In case of any issue Company can reach out to NSE's Announcement team and also can email on takeover@nse.co.in