

National Stock Exchange of India

Circular

Department: Listing

Circular Ref. No: NSE/CML/2021/34

Date: September 06, 2021

The Company Secretary

All Listed Companies

Subject: XBRL based filing of Related Party Transactions for Listed Companies at NSE

Dear Sir/ Madam,

This has a reference with Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, wherein the listed entities are required to submit within 30 days from the date of publication of its standalone and consolidated financial results for the half year, disclosures of related party transactions on a consolidated basis.

With a view to make the disclosure more accurate and efficient, the Exchange, in consultation with SEBI, is introducing a facility of filing of Related Party Transactions in XBRL mode under Regulation 23 (9) of SEBI (LODR) Regulations, 2015, with immediate effect.

It may be noted that, filings in respect of Related Party Transactions (Regulation 23 (9)) should be filed by all listed companies, in XBRL mode only. The Excel Utility for filing the Related Party Transactions Report in the prescribed format in XBRL mode has been attached as Annexure 1.

Steps for submission of Related Party Transactions in XBRL mode on NSE's Electronic Application Processing System (NEAPS) Portal:

1. Upload XBRL file generated using utility provided by other Stock exchange in NEAPS

- a. Go to Compliance > Common XBRL upload > Select option of Related Party Transactions from Modules dropdown and select appropriate financial year and period type
- b. Click on upload XBRL file tab
- c. Browse and select Xml file to be uploaded
- d. On successful upload, "File Uploaded successfully" message would be displayed
- e. Acknowledgement mail would be received on the registered email.

2. Using the Related Party Transactions excel utility (attached as Annexure 1), generate Xml and follow the steps as mentioned above.

In case of any difficulty / need any clarification, you may write to us on nsexbrl@nse.co.in.

Yours faithfully,

For National Stock Exchange of India Ltd.

Rajendra Bhosale

Senior Manager

Encl: Annexure 1