

## National Stock Exchange of India

### Circular

<b>Department: Listing</b>	
<b>Circular Ref. No.: NSE/CML/2022/57</b>	<b>Date: December 14, 2022</b>

The Company Secretary

All Listed Companies

**Subject: FAQ's - Disclosure of holding of specified securities and Holding of specified securities in dematerialized form**

Dear Sir/ Madam,

This is in reference to the general guidelines in relation with filing Shareholding Pattern report as per Regulation 31 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Please find annexed updated frequently asked questions (FAQs) basis past observations on Shareholding Pattern Report.

Companies are requested to comply with the requirement of listing regulations and other applicable regulations as amended from time to time. The FAQ's can be referred only for the guidance purpose. This is for your information please.

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

Sailee Pawaskar  
Manager

**Annexure****General FAQs:****1. How to distinguish a deceased person in shareholding pattern in case Promoter/Promoter Group is Individual?**

In an event of demise of an individual belonging to Promoter or Promoter Group where the shares held by such individual are not transmitted to the legal heir as on the end of the quarter, the company should disclose detailed notes for the same in the shareholding pattern. Upon transmission of the shares to the legal heir(s), the company can exclude names of the Late Promoter/Promoter Group(s) individual from the forthcoming shareholding pattern, while including the name of legal heir the Company should mention detailed note about the transmission of shares. Further, till the time shares are not transmitted to the legal heir, the name(s) of deceased person should be continued to be included in Promoter/Promoter Group(s) while filing shareholding pattern with the Stock Exchange.

**2. How to disclose name of Promoter/Promoter Group Company in shareholding pattern which got wound up or dissolved post-merger / amalgamation?**

In an event, the list of Promoter / Promoter Group includes Company which get wound up or dissolved, the Company should mention detailed note(s) while filing shareholding pattern from forthcoming quarter.

**3. If a shareholder has already been disclosed in Table II (Statement showing shareholding pattern of the Promoter and Promoter Group) and also falls into one of the categories in Table III (Statement showing shareholding pattern of the public shareholder), should they be disclosed again in Table III?**

No. Any shareholder whose shareholding has already been disclosed in Table II should not be disclosed again in Table III. In other words, any shareholder falling under the definition of "promoter" or "promoter group" should not be disclosed in Table III.

**4. If a shareholder is falling under more than one category in Table III, then the same shall be classified under which category?**

Categorization and disclosure of each shareholding category should be carried out in the order prescribed in the format of the shareholding pattern. If a shareholder is falling under more than one category, then the same shall be classified in the category falling first in the order prescribed in the format. Shareholding under any of the categories shall be unique and will not be duplicated under multiple categories.

**5. How do we report sub-categorization of shares under column no. (XV) in Table III in case any shareholder category comprises of multiple sub-categories?**

In case any shareholder category comprises of multiple sub-categories, shareholding (no.

of shares) under each sub-category needs to be separately included under the respective sub-categories under column no. (XV).

**6. Can the name of the promoter be removed from the Shareholding Pattern during the Quarter in case the Shares are transferred/sold?**

The name of the promoter can be removed only after seeking approval of Reclassification from the Exchange. Meanwhile Companies are requested to show the promoters/promoter group with nil shareholding till the approval for Reclassification is granted from Exchange.

**7. In case if the Company doesn't have Significant Beneficiary owner, what details the Company has to give?**

In case if Company doesn't have Significant Beneficiary owner, in declaration sheet the Company's need to select No.

**8. What has to be entered in case of Trust or HUF, i.e., name of the Trustee or Karta?**

The Company can give the name of the Trust or HUF, however in case of Promoter's & Promoter's Group consist of Trust or HUF then Company needs to enter the name of Trustee or Karta respectively in the bracket.

**9. Can we upload the XML file of BSE for Shareholding Pattern?**

Yes, XML file generated from BSE utility file can be uploaded in NEAPS. Further in case of any problem faced while uploading you may email the error on [nsexbrl@nse.co.in](mailto:nsexbrl@nse.co.in) .

*Disclaimer: These guidelines are issued as guidance only. The directions/instructions issued in provision of Law, Regulation, SEBI and Exchange circular are referred to in these guidelines are final for decision making in the matter. These guidelines are not and should not be construed as substitution/clarification/explanation on any matter on which provision of Law, Regulation or SEBI/Exchange circular were issued.*

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