

# National Stock Exchange of India

## Circular

**Department: Listing**

**Circular Ref No: NSE/CML/ 2023/69**

**Date: September 29, 2023**

To,  
All Listed Entities,

**Sub: Format of Cyber Security Incident Disclosure under Corporate Governance Report**

### 1. Overview

SEBI vide Notification No. SEBI/LAD-NRO/GN/2023/131 dated June 14, 2023 issued SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 and inserted sub clause 27(2)(ba) wherein it is specified that the details of Cyber Security incidents or breaches or loss of data or documents shall be disclosed in the Corporate Governance Report and shall be submitted by the listed entities to the stock exchanges on a quarterly basis which is effective from July 14, 2023 onwards.

### 2. Based on above mentioned requirement and various discussions with SEBI, following new fields have been added to the existing Corporate Governance Report utility:

Details of Cyber Security Incident	
Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter	Yes/No
Date of the event	Brief details of the event

**The abovementioned changes in the XBRL utility will be effective from the quarter ended September 30, 2023 and onwards.**

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

**Raksha Jain**  
Senior Manager