

National Stock Exchange of India

Circular

Department: Listing

Ref. No: NSE/CML/2021/08

Date: September 15, 2021

The Company Secretary
All Listed Issuers

Subject: XBRL based Compliance filings for Debt Listed Issuers at NSE

This has a reference to SEBI vide its Circular SEBI/HO/DDHS/DDHS1/P/CIR/2021/572 dated June 04, 2021, wherein the listed Debt issuers are required to submit Record Date, Credit Rating, Interest Payment, Redemption Payment and Default History Information disclosures as per the prescribed format. The Exchange has introduced facility of filing of the same in XBRL mode.

In continuation to our efforts towards ease of compliance, Exchanges have put in place a common XBRL taxonomy for this purpose.

All the Listed Debt issuers are requested to submit the following in XBRL mode only:

- Credit Rating
- Interest Payment
- Redemption Payment
- Default History

Further all the listed Debt issuers are requested to file Record date details in XBRL mode **in addition to the filing in PDF mode** - till further notification.

Please note that the submission of Credit Rating, Interest Payment, Redemption Payment and Default History Information shall be submitted in XBRL mode only and any other mode of submission shall be treated as non-submission.

The facility will be available as per the following schedule:

Sr. No.	Reporting Modules	Options available to listed Issuers to submit in XBRL mode
1	Record Date (Regulation 60(2) of SEBI LODR)	Upload XBRL file generated using utility.
2	Credit Rating	Upload XBRL file generated using utility.
3	Interest Payment Disclosure	
4	Redemption Payment Disclosure	
5	Default History Information	

Steps for submission of the above-mentioned disclosures in XBRL mode over NEAPS Portal available in two Options:

Option I

Upload XBRL file generated using utility provided by Stock Exchanges

- a) **Go to Compliance > Debt Common XBRL upload > Select relevant option from Modules dropdown i.e.**
 - > Regulation 60
 - > Debt Credit Rating
 - > Debt Interest Payment Disclosure
 - > Debt Redemption Status Disclosure
 - > Debt Default History
- 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.

Option II

NSE XBRL Upload

- a) **Go to Compliance > Periodic Compliances > Regulation 60 (Record Date)**
- b) **Go to Debt > CDC >**
 - > Debt Credit Rating Disclosures
 - > Debt Interest Payment Disclosure
 - > Debt Redemption Status Disclosure
 - > Debt Default Payment Disclosures
- c) Click on create new.
- d) Fill the form by data entry.
- e) Save draft.
- f) Once all details are filled, click on "Generate XBRL" tab to generate xml file.
- g) Save generated Xml file at local machines.
- h) **Go to Compliance > Debt Common XBRL upload > Select relevant option from Modules dropdown.**
- i) Click on upload XBRL file tab.
- j) Browse and select Xml file to be uploaded.
- k) On successful upload, "File Uploaded successfully" message would be displayed.
- l) Acknowledgement mail would be received on the registered email.

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

**Yours faithfully,
National Stock Exchange of India Limited**

Yogesh Deshmukh
Senior Manager

