



CIRCULAR

No. SEBI/HO/DDHS/DDHS_Div1/P/CIR/2021/557

April 29, 2021

To

All entities that have listed their debt securities/bonds¹
All Recognized Stock Exchanges

Madam / Sir,

Sub: Relaxation from compliance with certain provisions of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 / other applicable circulars due to the CoVID-19 pandemic

1. SEBI is in receipt of representations from listed entities, professional bodies, industry associations, market participants etc. requesting extension of timelines for various filings and relaxation from certain compliance obligations under the LODR Regulations *inter-alia* due to ongoing second wave of the CoVID-19 pandemic and restrictions imposed by various state governments.
2. After consideration, it has been decided to grant the following relaxations from compliance with certain provisions of the LODR Regulations / other applicable circulars:

Sl. No	Regulation	Requirement	Due date	Extended deadline for the quarter / half year / year ending March 31, 2021
	For entities that have listed their debt securities under the SEBI (Issue and Listing of Debt Securities) Regulations, 2008, SEBI (Issue and Listing of Non-convertible Redeemable Preference Shares Regulations, 2013, and SEBI (Public Offer and Listing of Securitised Debt Instruments) Regulations, 2008			
1.	Regulation 52 (1) - Half-yearly financial results Regulation 52 (2) - Annual audited financial results	Forty-five days from end of the quarter / Sixty days from end of the financial year	May 15, 2021 / May 30, 2021	June 30, 2021

¹ Under the SEBI (Issue and Listing of Debt Securities) Regulations, 2008, SEBI (Issue and Listing of Non-convertible Redeemable Preference Shares Regulations, 2013, SEBI (Issue and Listing of Municipal Bonds) Regulations, 2015 and SEBI (Public Offer and Listing of Securitised Debt Instruments) Regulations, 2008 as well as Commercial Paper



Sl. No	Regulation	Requirement	Due date	Extended deadline for the quarter / half year / year ending March 31, 2021
2.	Regulation 52 (7) read with SEBI circular no. SEBI/HO/DDHS/08/2020 dated January 17, 2020 on Statement of deviation or variation in use of funds	Along with the financial results (within 45 days of end of each quarter / 60 days from end of the financial year)	May 15, 2021 / May 30, 2021	June 30, 2021
For entities that have listed their bonds under the SEBI (Issue and Listing of Municipal Bonds) Regulations, 2015				
3.	Requirements as per circular no. SEBI/HO/DDHS/CIR/P/134/2019 dated November 13, 2019 Annual audited financial results	Sixty days from end of the financial year	May 30, 2021	June 30, 2021
For entities that have listed Commercial Paper				
4.	Requirements as per SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated October 22, 2019 Half Yearly financial results Annual audited financial results	Forty-five days from end of the Half Year / Sixty days from end of the financial year	May 15, 2021 / May 30, 2021	June 30, 2021

3. Listed entities are permitted to use digital signature certifications for authentication/ certification of filings/submissions made to the stock exchanges under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for all filings until December 31, 2021. Entities that have listed their municipal bonds may also opt to use digitally signed documents for making filings with Stock Exchanges in terms of SEBI circulars CIR/IMD/DF1/60/2017 dated June 19, 2017 and SEBI/HO/DDHS/CIR/P/134/2019 dated November 13, 2019. Entities that have listed Commercial Paper may also opt to use digitally signed documents for making filings with



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Securities and Exchange Board of India

Stock Exchanges in terms of SEBI circular no. SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated October 22, 2019.

4. The Circular is issued in exercise of the powers conferred under Section 11(1) of the Securities and Exchange Board of India Act, 1992 read with Regulation 101 of the LODR Regulations. This Circular is available at www.sebi.gov.in under the link "Legal→Circulars".

Yours faithfully,

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