

Corporate Compliance Calendar

Under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**Updated as on 10.09.2025*

Introduction

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR Regulations) provide a comprehensive framework that governs the obligations of listed entities to ensure transparency, accountability, and good corporate governance. These regulations consolidate and streamline the provisions of various listing agreements into a single, uniform document, thereby enhancing ease of compliance and investor protection.

Applicability Based on Type of Listing

- **Equity Listed Companies**
 - All companies with listed equity shares must comply with SEBI LODR.
 - Additional provisions apply to high market capitalization companies.
- **Debt Listed Companies**
 - Companies that have listed Non-Convertible Debt Securities (NCDs) or Non-Convertible Redeemable Preference Shares (NCRPS) must comply with LODR (with certain relaxations depending on size).
- **Specified Securities (e.g., REITs, InvITs, etc.)**
 - Provisions are extended to entities like Real Estate Investment Trusts (REITs) and Infrastructure Investment Trusts (InvITs), with certain chapters applicable.
- **Regulation 15(2) Exemptions** – Certain corporate governance provisions (like Board Committees, Independent Directors, etc.) are applicable only if:
 - Paid-up equity shares capital \geq ₹10 Crores **AND** Net Worth \geq ₹25 Crores; or
 - The entity has listed securities and its market capitalization exceeds **₹100 Crores**.
- **Top 100 / 500 / 1000 / 2000 listed entities**
 - SEBI prescribes **stricter corporate governance norms** (Board evaluation, Business Responsibility Reports, Risk Committees, etc.) based on market capitalization ranking.

QUARTERLY COMPLIANCES

Sl No.	Nature of Compliance	Timeline	Provisions applicable of SEBI LODR
1.	Shareholding Pattern [XBRL Mode only]	Within 21 days from the end of every quarter	Reg. 31(1)(b) of SEBI LODR
2.	[Integrated Financial- XBRL] a. Financial Results [Pdf mode also] * b. Statement of deviation(s)/ variation(s) * c. Submission of Related Party Transactions. [Applicable on Half-yearly basis] d. Statement on Impact of Audit Qualifications [Annual Compliance] e. Outstanding Default on Loans and Debt securities* *Within 45 days from the end of every quarter [Last quarter 60 days]	1. Along with outcome of Board Meeting 2. Same day of submission of financial results in pdf mode (30 Minutes or 3 hours, as applicable)	a. Reg. 33 and Schedule IV of SEBI LODR b. Reg. 32(6) of SEBI LODR c. Reg. 23 of SEBI LODR d. Reg 33(3)(d) of SEBI LODR e. Reg 30 of SEBI LODR
3.	[Integrated Governance –XBRL only] a. Corporate Governance Report b. Statement of Investor Grievance Details c. Acquisition of shares/ Voting Right in unlisted Public Company	Within 30 days from the end of every quarter	a. Reg. 27 (2) of SEBI LODR b. Reg. 13 (3) of SEBI LODR c. Reg 30 of SEBI LODR
5.	1. Prior Intimation of Board Meeting-Pdf mode 2. Prior Intimation -XBRL mode	1. At least 02 working days in advance (excluding the date of the intimation and the meeting) 2. Within 24 hours of submission of Pdf	Reg. 29 (1) of SEBI LODR
7.	Newspaper Advertisement [Financial Results]	Within 48 hours of conclusion of the meeting of board of directors	Reg. 47(3) of SEBI LODR
8.	Website Updation	Within 2 working days from date of any Change in content	Reg. 46(3) of SEBI LODR

ANNUAL COMPLIANCES

Sl No	Nature of Compliance	Timeline	Provisions applicable
1.	Secretarial Compliance Report [Pdf and XBRL mode]	Within 60 days from end of the financial year	Reg. 24A (2) of SEBI LODR
2.	1.Submission of copy of Annual Report along with notice of AGM. 2. Notice in XBRL mode	1. On/ before the commencement of dispatch to its shareholders 2. Within 24 hours of submission of Pdf	Reg. 34 (1)(a) of SEBI LODR
3.	Intimation of Record date including specifying the purpose, to Stock Exchange(s)	At least 03 working days in advance (excluding the date of intimation and the record date)	Reg. 42(2) of SEBI LODR
4.	Proceedings of AGM [Pdf mode]	Within 12 hours of conclusion of AGM	Reg. 30 (6) read with sub para 13 of Para A of Schedule III of SEBI LODR
5.	Voting Results along with Scrutinizer Report [PDF and XBRL mode]	Within 2 working days of conclusion of Meeting	Reg. 44(3) of SEBI LODR