



**COMPENDIUM ON SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

REGULATIONS	MASTER CIRCULAR AND CIRCULARS	INFORMAL GUIDANCE	FAQS
<p><b>SEBI Regulations</b> <u><a href="#">Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [Amendments up to January 22, 2026]</a></u></p> <p><b>Amendment 2026</b></p> <p>1. <u><a href="#">Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2026, dated January 22, 2026.</a></u></p> <p><b>Amendment 2025</b></p> <p>2. <u><a href="#">Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth</a></u></p>	<p><b>SEBI Master Circular</b> <u><a href="#">Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, dated January 30, 2026.</a></u></p> <p><b>SEBI Circulars</b></p> <p>1. <u><a href="#">Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions dated October 13, 2025.</a></u></p> <p>2. <u><a href="#">Ease of Doing Investment -Smooth transmission of securities from Nominee to Legal Heir dated September 19, 2025.</a></u></p>	<p><b>Informal Guidance issued by SEBI</b></p> <p> SEBI LODR Informal Guidance.pdf</p>	<p><b>SEBI</b> <u><a href="#">FAQs on LODR Regulations 2015 dated April 23, 2025.</a></u></p> <p><b>ICSI</b> <u><a href="#">List of Services that can or cannot be rendered by a Secretarial Auditor</a></u></p> <p> <u><a href="#">List of services that can or cannot be re</a></u></p>

<p><u>Amendment) Regulations, 2025 dated December 16, 2025.</u></p> <p>3. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 dated November 19, 2025.</u></p> <p>4. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2025 dated October 27, 2025.</u></p> <p>5. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2025 dated September 08, 2025.</u></p> <p>6. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2025 dated May 01, 2025.</u></p> <p>7. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)</u></p>	<p>3. <u>Framework on Social Stock Exchange (“SSE”) dated September 19, 2025.</u></p> <p>4. <u>Relaxation in timeline to submit net worth certificate by Stock Brokers to offer margin trading facility to their clients dated August 26, 2025.</u></p> <p>5. <u>Ease of Doing Investment - Special Window for Re-lodgement of Transfer Requests of Physical Shares dated July 02, 2025.</u></p> <p>6. <u>Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” dated June 26, 2025.</u></p> <p>7. <u>Framework for Environment, Social and Governance (ESG) Debt Securities (other than green debt securities) dated Jun 05, 2025.</u></p>		<p><b><u>NSE</u></b></p> <p>1. <u>Frequently Asked Questions (FAQs) on Applicability of the Industry Standards on “Minimum information to be provided for Review of the Audit Committee and Shareholders for Approval of Related Party Transaction (RPT)” dated September 04, 2025.</u></p>
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<p><u>(Amendment) Regulations, 2025 dated March 28, 2025.</u></p> <p><b>Amendment 2024</b></p> <p>8. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 dated December 12, 2024.</u></p> <p>9. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2024 dated July 10, 2024.</u></p> <p>10. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2024 dated May 17, 2024.</u></p>	<p>8. <u>Limited relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated June 05, 2025.</u></p> <p>9. <u>Clarification on the position of Compliance Officer in terms of regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated April 01, 2025.</u></p> <p>10. <u>Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosure on green credits dated March 28, 2025.</u></p> <p>11. <u>Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" dated March 21, 2025.</u></p>		<p>2. <u>Industry Standards Frequently Asked Questions (FAQs) on Applicability of the Industry Standards on "Minimum information to be provided for Review of the Audit Committee and Shareholders for Approval of Related Party Transaction (RPT)" dated March 15, 2025.</u></p> <p>3. <u>FAQs on filing of</u></p>
<p><b>Amendment 2023</b></p> <p>11. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)</u></p>			

<p><u>(Seventh Amendment) Regulations, 2023 dated December 21, 2023.</u></p> <p>12. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2023 dated October 20, 2023.</u></p> <p>13. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2023 dated October 09, 2023.</u></p> <p>14. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2023 dated September 21, 2023.</u></p> <p>15. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2023 dated August 23, 2023.</u></p> <p>16. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)</u></p>	<p>12. <u>Disclosure of holding of specified securities in dematerialized form dated March 20, 2025.</u></p> <p>13. <u>Industry Standards on Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated February 25, 2025.</u></p> <p>14. <u>Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction dated February 14, 2025.</u></p> <p>15. <u>Format of Due Diligence Certificate to be given by the DTs dated January 28, 2025.</u></p> <p>16. <u>Circular for implementation of recommendations of the Expert Committee for facilitating ease of doing business for listed entities dated December 31, 2024.</u></p>		<p><u>announcements in XBRL format on NSE Electronic Application Processing System (NEAPS) platform dated May 15, 2023.</u></p> <p>4. <u>FAQs on the submission of the quarterly Corporate Governance Report dated April 10, 2023.</u></p> <p><b>BSE</b></p> <p>1. <u>Frequently Asked Questions</u></p>
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<p><u>(Second Amendment) Regulations, 2023 dated June 14, 2023.</u></p> <p>17. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2023 dated January 17, 2025.</u></p> <p><b>Amendment 2022</b></p> <p>18. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Seventh Amendment) Regulations, 2022 dated December 05, 2022.</u></p> <p>19. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2022 dated November 15, 2022.</u></p> <p>20. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2022 dated July 25, 2022.</u></p>	<p>17. <u>Relaxation from the ISIN restriction limit for issuers desirous of listing originally unlisted ISINs (outstanding as on December 31, 2023) dated December 13, 2024.</u></p> <p>18. <u>Timelines for disclosures by Social Enterprises on Social Stock Exchange (“SSE”) dated October 07, 2024.</u></p> <p>19. <u>Relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated October 03, 2024.</u></p> <p><b>NSE and BSE</b></p> <p><b>Master Circular</b></p> <p>1. <b>NSE Master Circular for Listed Companies dated April 30, 2025.</b></p> <div style="text-align: center;">  <p>NSE Master Circular for Listed Companies</p> </div>		<p><u>(FAQ) for submission of financial results as required under Regulation 33 of SEBI (LODR) Regulations, 2015 &amp; Master circular for compliance with the provisions of the SEBI (LODR) Regulations, 2015 dated November 17, 2025.</u></p> <p>2. <b>Frequently asked questions (FAQs) on Corporate Governance</b></p>
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<p>21. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2022 dated April 25, 2022.</u></p> <p>22. <u>SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2022 dated April 11, 2022.</u></p> <p>23. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2022 dated March 22, 2022.</u></p> <p>24. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2022 dated January 24, 2022.</u></p> <p><b>Amendment 2021</b></p> <p>25. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)</u></p>	<p>2. <u>BSE Master Circular - Listing Compliance dated May 23, 2025</u></p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">         BSE Master Circular Equity.pdf     </div> <div style="text-align: center;">         BSE Master Circular - Debt.pdf     </div> </div> <div style="text-align: center; margin-top: 10px;">         BSE Master Circular SOP 2025.pdf     </div> <p><b>Circulars</b></p> <p>3. <u>Update on single filing system through API-based integration between Stock Exchanges dated January 02, 2026.</u></p> <p>4. <u>Update on single filing system through API-based integration between Stock Exchanges - Annual Secretarial Compliance Report dated September 12, 2025.</u></p> <p>5. <u>System driven disclosure for Credit Rating- Regulation 30 and ESG Rating as per SEBI Listing Obligations and Disclosure Requirements 2015. ('SEBI LODR') dated August 01, 2025.</u></p>		<p><u>dated October 12, 2022.</u></p> <p>3. <u>Frequently asked questions (FAQs) on Audit, Nomination &amp; Remuneration and Stakeholders Relationship Committee dated July 15, 2022.</u></p> <p>4. <u>Frequently asked questions (FAQs) on Risk Management Committee dated July 07, 2022.</u></p>
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<p><u>(Sixth Amendment) Regulations, 2021 dated November 09, 2021.</u></p> <p>26. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2021 dated September 07, 2021.</u></p> <p>27. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2021 dated August 13, 2021.</u></p> <p>28. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2021 dated August 03, 2021.</u></p> <p>29. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021 dated May 05, 2021.</u></p>	<p>6. <u>Joint Standard Operating Procedure (SOP) for application filed under Regulation 37 and 59A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 w.r.t. Scheme of Arrangements dated July 31, 2025.</u></p> <p>7. <u>Filing of Announcements pertaining to Awarding, bagging/ receiving of orders/contracts in XBRL format on NSE Electronic Application Processing System (NEAPS) platform dated July 07, 2025.</u></p> <p>8. <u>Updates on the Implementation of recommendations of the Expert Committee for facilitating ease of doing business for listed entities - Disclosure of Integrated Filing – Financial dated April 02, 2025.</u></p> <p>9. <u>Circular for Submission of Integrated Filing-Governance dated April 01, 2025.</u></p> <p>10. <u>Update on single filing system through API-based integration between Stock Exchanges</u></p>		<p>5. <u>FAQs- Disclosure of holding of specified securities and holding of specified securities in dematerialized form dated July 01, 2022.</u></p>
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<p>30. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2021 dated January 08, 2021.</u></p>	<p>- <u>Integrated Filing (Governance) dated February 28, 2025.</u></p>		
<p><b>Amendment 2020</b></p>			
<p>31. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2020 dated October 08, 2020.</u></p>	<p>11. <u>Circular on updation of paid-up equity capital on a fully diluted basis at Exchange portal dated February 28, 2025.</u></p>		
<p>32. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2020 dated 05 August, 2020.</u></p>	<p>12. <u>Clarification on fixing the record date under Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 dated February 07, 2025.</u></p>		
<p>33. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2020 dated January 10, 2020.</u></p>	<p>13. <u>Circular for implementation of recommendations of the Expert Committee for facilitating ease of doing business for listed entities- XBRL filing for disclosure of Integrated Filing- Governance dated January 13, 2025.</u></p>		

**Amendment 2019**

34. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2019 dated December 26, 2019.

35. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2019 dated July 29, 2019.

36. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2019 - dated June 27, 2019.

37. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2019 dated May 07, 2019.

38. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)

(Amendment) Regulations, 2019 dated March 29, 2019.

**Amendment 2018**

39. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2018 dated November 16, 2018.

40. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2018 dated September 06, 2018.

41. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2018 dated June 08, 2018.

42. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2018 dated June 01, 2018.

43. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2018 dated May 30, 2018.

44. SEBI (Listing Obligations and Disclosure Requirement) (Amendment) Regulations, 2018 dated May 09, 2018.

**Amendment 2017**

45. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2017 dated February 15, 2017.

**Amendment 2016**

46. SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2016 dated January 04, 2017.

47. Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements)

<p><u>(Second Amendment) Regulations, 2016 dated July 08, 2016.</u></p> <p>48. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations 2016 dated May 25, 2016.</u></p> <p><b>Amendment 2015</b></p> <p>49. <u>Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2015 dated December 22, 2015.</u></p>			
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*Updated on 13<sup>th</sup> February, 2026.*

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