FAQs on Filing of Corporate Action as per SEBI (LODR) Regulations, 2015

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Frequently Asked Questions

1. **Which entities are eligible for setting up of Record Date for Corporate Action?**

   Ans. All listed entities may fix a Record Date for a Corporate Action in terms of Regulation 42 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. For InvITs and REITs, the Record Date is required to be disclosed under the applicable SEBI Regulations at least two working days prior to the Record Date, excluding the date of intimation and the Record Date

2. **Where should the intimation of Record Date be filed on the NEAPS Platform?**

   Ans. The intimation of Record Date must be submitted on the NEAPS Platform through the following Path:

   NEAPS > COMPLIANCE > Announcements > Corporate Action > Submission

   Note: Any submission made through a path other than one stated above shall not be taken on record.

3. **As per the new amendment, is it mandatory to specify a Cut off date or Book Closure date for a Corporate Action?**

   Ans. No. The Exchange will consider only the Record Date for a Corporate Action. Any Cut-off date or Book Closure date specified by the Company will not be recognised.

   Note: Selecting only the ‘Record Date’ radio button in the announcement tab or uploading a PDF without expressly stating ‘Record Date’ shall not constitute compliance with Regulation 42 of the SEBI (LODR) Regulations, 2015. Any reference to ‘cut-off date’ or ‘book closure date’ in lieu of “Record Date” will not be recognised. Such submissions will not be taken on record, and applicable fine may be levied.

4. **Whether the Company is required to set the record date for the purpose of meeting (AGM/EGM)?**

   Ans. No, fixing a Record for the purpose of an AGM or EGM is not mandatory, such meeting is not considered a Corporate Action by the Exchange.

   Please refer notice issued by the Exchange:
   https://nsearchives.nseindia.com//web/sites/default/files/inline-files/NSE_Circular_07022025.pdf

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5. **If there are any changes in Record date, where can companies intimate the same?**

   Ans. The Company may revise or cancel the Record Date in the system by submitting the same through the following path on the NEAPS Platform, provided such submission is made at least two working days prior to the previously intimated Record Date:

   NEAPS > COMPLIANCE > Announcements > Corporate Action > Submission

   Any revised intimation or cancellation submitted through any other path or after the prescribed timeline shall not be taken on record. The revision must also comply with Regulation 42 of the SEBI (LODR) Regulations, 2015.

6. **Can the record date under regulation 42(2) of the LODR Regulations be the same date on which the board of directors of a listed entity is scheduled to meet to take a decision on a corporate action specified in regulation 42(1) of the LODR Regulations?**

   Ans. No. The minimum gap of three (3) working days shall be after board or shareholder approval, as applicable, for the specific corporate action as per Regulation 42(2) of the LODR.

   Please refer Notice issued by the Exchange:
   https://nsearchives.nseindia.com//web/sites/default/files/inline-files/NSE_Circular_07022025.pdf

7. **In case of capital reduction/schemes/restructuring, etc., can the record date be intimated with only 3 days prior notice?**

   Ans. No, for capital reduction/schemes/restructuring, etc., the listed entity shall give notice in advance of at least 7 working days (excluding the date of intimation and the record date).

   Note: For any Corporate Action pertaining to Amalgamation / Merger/ Demerger/ Restructuring /Reorganization through Scheme of Arrangement and as approved by NCLT/Central Government under provisions of Companies Act/IBC etc., notice in advance of at least 7 working days (excluding the date of intimation and the record date) is to be given.

8. **What should be the gap between the date of board's approval for rights issue and the record date?**

   Ans. The Record date must be T+8 working days (T – Notice for 2nd Board meeting to fix record date, price, entitlement ratio, etc. subject to board's/shareholder's approval as per the SEBI Circular **SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/31 dated March 11, 2025)**

9. **When should Record Date intimation be disclosed by Companies on the Exchange?**

   Ans. Record Date intimation should be given by Companies:

   1. After approval at Board Meeting, where Board approval suffices to facilitate the corporate action;
   2. After, approval of Shareholders /NCLT /Central Government/ Filing of INC28 with ROC/ SEBI approval/ Exchange approval/ Public Announcement/etc, as would be necessary to facilitate the corporate action.

10. **Where should listed entities address queries relating to record date filings?**

    Ans. Any clarification, query, or issue relating to the filing of record dates should be addressed to the Exchange at: Listingca@nse.co.in

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