

- XXV. in regulation 40, in sub-regulation (9), the words “one month of” shall be substituted with the words “thirty days from” and the words “each half of” shall be omitted.
- XXVI. in regulation 43A,
- i. in sub-regulation (1), the words “five hundred” shall be substituted with the figures “1000” and the words “in their annual reports and on their websites” shall be substituted with the words “on the website of the listed entity and a web-link shall also be provided in their annual reports”.
 - ii. sub-regulation (3) shall be substituted with the following, namely, -
“(3) The listed entities other than those specified at sub-regulation (1) of this regulation may disclose their dividend distribution policies on a voluntary basis on their websites and provide a web-link in their annual reports.”
- XXVII. in regulation 44, in sub-regulation (3), the words “forty eight hours” shall be substituted with the words “two working days”.
- XXVIII. in regulation 45, sub-regulation (3) shall be substituted with the following, namely, -
“Upon compliance with the conditions for change of name laid down in Companies Act, 2013 and rules made thereunder, the listed entity, in the explanatory statement to the notice seeking shareholders’ approval for change in name, shall include a certificate from a practicing chartered accountant stating compliance with conditions provided in sub-regulation (1).”
- XXIX. in regulation 46,
- i. in sub-regulation (2),
 - a) the existing clause (o) shall be substituted with the following, namely, -
“(o) Schedule of analysts or institutional investors meet and presentations made by the listed entity to analysts or institutional investors.
Explanation: For the purpose of this clause ‘meet’ shall mean group meetings or group conference calls conducted physically or through digital means.”
 - b) after clause (o), a new clause (oa) shall be inserted, namely, -

“(oa) Audio or video recordings and transcripts of post earnings/quarterly calls, by whatever name called, conducted physically or through digital means, simultaneously with submission to the recognized stock exchange(s), in the following manner:

- (i) the presentation and the audio/video recordings shall be promptly made available on the website and in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;
- (ii) the transcripts of such calls shall be made available on the website within five working days of the conclusion of such calls:

Provided that—

- a. The information under sub-clause (i) shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.
- b. The information under sub-clause (ii) shall be hosted on the website of the listed entity and preserved in accordance with clause (a) of regulation 9.

The requirement for disclosure(s) of audio/video recordings and transcript shall be voluntary with effect from April 01, 2021 and mandatory with effect from April 01, 2022.”

c) under clause (s) a new proviso shall be inserted, namely, -

“Provided that a listed entity, which has a subsidiary incorporated outside India—

(a) where such subsidiary is statutorily required to prepare consolidated financial statement under any law of the country of its incorporation, the requirement of this proviso shall be met if consolidated financial statement of such subsidiary is placed on the website of the listed entity;

(b) where such subsidiary is not required to get its financial statement audited under any law of the country of its incorporation and which does not get such financial statement audited, the holding Indian listed entity