

## Regulation 46 of SEBI (LODR)Regulations 2025

- maintain a **functional website**
- **basic information** about the listed entity.
- **details of its business**
- **Memorandum of Association and Articles of Association**
- **Brief profile of board of directors** including directorship and full-time positions in body corporates
- **terms and conditions of appointment of independent directors**
- **composition of various committees** of board of directors
- **code of conduct of board of directors and senior management personnel**
- details of establishment of **vigil mechanism/ Whistle Blower policy**
- **criteria of making payments to non-executive directors, if the same has not been disclosed in annual report**
- policy on dealing with **related party transactions**
- policy for determining '**material**' **subsidiaries**
- details of **familiarization programmes imparted to independent directors** including the following details
  - number of programmes attended by independent directors (during the year and on a cumulative basis till date)
  - number of hours spent by independent directors in such programmes (during the year and on cumulative basis till date), and
  - other relevant details
- **email address for grievance redressal** and other relevant details
- **contact information of the designated officials** who are responsible for assisting and handling **investor grievances**
- **financial information** including:
  - **notice of meeting of the board of directors** where **financial results** shall be discussed
  - **financial results**, on conclusion of the meeting of the board of directors where the financial results were approved
  - complete copy of the **annual report** including balance sheet, profit and loss account, directors report, **corporate governance report** etc
- **shareholding pattern**

- details of agreements entered into with the media companies and/or their associates
- Schedule of analysts or institutional investors meet at least two working days in advance (excluding the date of the intimation and the date of the meet)
- Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events
- Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, in the following manner
  - The audio 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
  - the video recordings, if any, shall be made available on the website within forty-eight hours from the conclusion of such calls
  - the transcripts of such calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls
- new name and the old name for a continuous period of one year, from the date of the last name change
- items in sub-regulation (1) of regulation 47
- all **credit ratings** obtained by the entity for all its outstanding instruments, updated immediately as and when there is any revision in any of the ratings
- separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year, uploaded at least 21 days prior to the date of the annual general meeting which has been called to inter alia consider accounts of that financial year
- **secretarial compliance report** as per sub-regulation (2) of regulation 24A of these regulations
- disclosure of the **policy for determination of materiality** of events or information required under clause (ii), sub-regulation (4) of regulation 30 of these regulations
- disclosure of **contact details of key managerial personnel** who are authorized for the purpose of **determining materiality** of an event or information and for the purpose of making disclosures to stock exchange(s) as required under sub-regulation (5) of regulation 30 of these regulations
- disclosures under sub-regulation (8) of regulation 30 of these regulations

- statements of deviation(s) or variation(s) as specified in regulation 32 of these regulations
- dividend distribution policy based on market capitalisation as specified in sub-regulation (1) of regulation 43A
- **annual return** as provided under section 92 of the Companies Act, 2013 and the rules made thereunder
- **Employee Benefit Scheme Documents**
- shall update any change in the content of its website within two working days from the date of such change in content