

THE GAZETTE OF INDIA
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PART – III – SECTION 4
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SECURITIES AND EXCHANGE BOARD OF INDIA
NOTIFICATION
Mumbai, the 4th FEBRUARY, 2014
SECURITIES AND EXCHANGE BOARD OF INDIA
(ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS)
(AMENDMENT) REGULATIONS, 2014

No. LAD-NRO/GN/2013-14/44/226.— In exercise of the powers conferred by section 30 of the Securities and Exchange Board of India Act, 1992 (15 of 1992), the Board hereby makes the following Regulations to further amend the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, namely:-

1. These regulations may be called the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2014.
2. They shall come into force on the date of their publication in the Official Gazette.
3. In the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, –
 - (i) in regulation 26, sub-regulation (7) shall be substituted with the following, namely-

"(7) An issuer making an initial public offer may obtain grading for such offer from one or more credit rating agencies registered with the Board."
 - (ii) in Schedule VIII,
 - (a) in Part A, in para (2),
 - (i) in sub-para (I), in clause (A), in sub-clause (2), in item (m), after the words "an initial public offer" and before the symbol ":", the words and symbols "(if applicable)" shall be inserted;

- (ii) in sub-para (VI), in clause (B), in sub-clause (10), after the words "IPO Grading" and before the symbol ":", the words and symbol “, if applicable" shall be inserted;
- (iii) in sub-para (IX), in clause (B), in sub-clause (9), in item (f), the illustrative format of Statement of Assets and Liabilities shall be substituted with the following, namely, –

“

		As at March 31,...				
		20X1	20X2	20X3	20X4	20X5
		(Rupees in lakhs)				
(1)	Equity & Liabilities					
	Shareholders' Funds					
	(a) Share capital					
	(b) Reserves & surplus					
(2)	Non Current Liabilities					
	(a) Long term borrowings					
	(b) Deferred tax liabilities (net)					
	(c) Long term provisions					
(3)	Current Liabilities					
	(a) Short term borrowings					
	(b) Trade payables					
	(c) Other current liabilities					
	(d) Short term provisions					
	Total					
	Assets					
(4)	Non Current Assets					
	(a) Fixed Assets					
	(b) Non current investments					
	(c) Long term loans and advances					
	(d) Other non current assets					
(5)	Current Assets					
	(a) Current Investments					
	(b) Inventories					
	(c) Trade receivables					

	(d) Cash and bank balances					
	(e) Short term loans and advances					
	(f) Other current assets					
	Total					

”;

(iv) in sub-para (XVI), in clause (A), in sub-clause (4), after the words "unlisted issuer", the words and symbol “, if applicable" shall be inserted.

(b) in Part D, under the heading “Disclosures:” in para (X), in sub-para (A), after the words and symbol " in tabular format.", the words and symbols “(if applicable)" shall be inserted.

(iii) in Schedule XIII,

(a) in Part A, in FORMAT OF PRE-ISSUE ADVERTISEMENT FOR PUBLIC ISSUE(FIXED PRICE/BOOK BUILT), after words "IPO GRADING", the words and symbols “(if applicable)" shall be inserted;

(b) in Part B, in FORMAT OF ISSUE OPENING ADVERTISEMENT FOR PUBLIC ISSUE(FIXED PRICE/BOOK BUILT), after words "IPO GRADING", the words and symbols “(if applicable)" shall be inserted;

(c) in Part C, in FORMAT OF ISSUE CLOSING ADVERTISEMENT FOR PUBLIC ISSUE (FIXED PRICE/BOOK BUILT), after words "IPO GRADING", the words and symbols “(if applicable)" shall be inserted.

U.K. SINHA
CHAIRMAN

SECURITIES AND EXCHANGE BOARD OF INDIA

Footnote:

1. The SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 were published in the Gazette of India on 26th August, 2009 vide No. LAD-NRO/GN/2009- 10/15/174471.

2. The SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 were subsequently amended on:-

(a) 11th December, 2009 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2009 vide No. LAD-NRO/GN/2009-10/23/186926.

- (b) 1st January, 2010 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2010 vide No. LAD-NRO/GN/2009- 2010/25/189240.
- (c) 8th January, 2010 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Second Amendment) Regulations, 2010 vide No. LADNRO/GN/2009-10/26/190146.
- (d) 13th April, 2010 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Third Amendment) Regulations, 2010 vide No. LADNRO/GN/2010-11/03/1104.
- (e) 12th November, 2010 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2010 vide No. LADNRO/GN/2010-11/19/26456.
- (f) 29th April, 2011 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2011 vide F. No. LADNRO/GN/2011-12/05/13907.
- (g) 23rd September, 2011 by Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 vide No. LAD-NRO/GN/2011-12/24/30181.
- (h) 23rd September, 2011 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Second Amendment) Regulations, 2011 vide F. No. LADNRO/GN/2011-12/25/30309.
- (i) 30th January, 2012 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2012 vide No. LAD-NRO/GN/2011-12/34/2499.
- (j) 7th February, 2012 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Second Amendment) Regulations, 2012 vide No. LADNRO/GN/2011-12/35/3186.
- (k) 21st May, 2012 by Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 vide No. LAD-NRO/GN/2012-13/04/11262.
- (l) 24th August, 2012 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Third Amendment) Regulations, 2012 vide No. LADNRO/GN/2012-13/12/18951.
- (m) 12th October, 2012 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Fourth Amendment) Regulations, 2012 vide No. LADNRO/GN/2012-13/18/5391.
- (n) 27th February, 2013 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements)(Amendment) Regulations, 2013 vide No.LAD-NRO/GN/2012-13/32/4947.
- (o) 26th August, 2013 by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements)(Second Amendment) Regulations, 2013 vide No.LAD-NRO/GN/2013-14/19/6422.
- (p) 8th October, 2013 by Securities and Exchange Board of India (Listing of Specified Securities on Institutional Trading Platform) Regulations, 2013 vide No. LAD-NRO/GN/2013-14/28/6720.
- (q) 7th January, 2014 by Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2014 vide No. LAD-NRO/GN/2013-14/36/12.