

Circular No.: NSDL/POLICY/2024/0046

April 16, 2024

Subject: Annual assessment of default in redemption status of debt securities.

Attention of Participants is hereby invited to Chapter XI on Operational framework for transactions in defaulted debt securities post maturity date / redemption date of SEBI circular no. SEBI/HO/DDHS/PoD1/CIR/2023/119 dated August 10, 2021 (updated as on July 7, 2023). As per para 9 under Chapter XI of the aforesaid SEBI circular dated August 10, 2021, annual assessment of default status in respect of debt securities which have been identified as Defaulted in Redemption in NSDL system as on March 31, 2024 has been conducted. Accordingly, based on the updates on redemption payment of the aforesaid debt securities provided by respective Issuers / Debenture Trustees, the details of the assessment of such debt securities are as follows.

1. List of debt securities enclosed as **Annexure I** continues to remain in Defaulted in Redemption status in NSDL system.
2. The list of debt securities enclosed as **Annexure II** have been removed from the list of debt securities defaulted in redemption pursuant to repayment of maturity proceeds / restructuring and restriction on transactions post maturity / redemption date have been imposed.

Participants are requested to take a note of the above and guide their clients suitably.

**For and on behalf of
National Securities Depository Limited**

**Arockiaraj
Manager**

Enclosures: Two

| FORTHCOMING COMPLIANCE | | | |
|-------------------------------------|--|-------------------|---|
| Particulars | Deadline | Manner of sending | Reference |
| Investor Grievance Report (Monthly) | By 10 th of the following month | Through e-PASS | 1. Para 20 of NSDL Master Circular for Participants on 'Grievance Redressal' chapter. 2. Circular No.: NSDL/POLICY/2023/0161 dated November 13, 2023 |

**National Securities Depository Limited**

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Corporate Identity Number: U74120MH2012PLC230380

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| Artificial Intelligence /Machine Learning Reporting Form (if offering or using such technologies as defined) (Annually) | Within three months of the end of the financial year | Through e-PASS | Circular No.: NSDL/POLICY/2024/0003 dated January 05, 2024 |
| Risk based Supervision of Participants (Half yearly) | By April 30 th | Through e-PASS | Para 7 of NSDL Master Circular for Participants on 'Internal Controls/Reporting to NSDL/SEBI' chapter. |
| Tariff Sheet (Yearly) | By April 30 th | Through e-PASS | Circular No.: NSDL/POLICY/2023/0158 dated November 09, 2023 |
| Internal/ Concurrent Audit Report (Half yearly) | By May 15 th | Through e-PASS | Para 20.4 of NSDL Master Circular for Participants on 'Internal Controls/Reporting to NSDL/SEBI' chapter and Circular No.: NSDL/POLICY/2024/0042 dated April 08, 2024 |

