

1st April 2016

NOTICE

Sub: Clarification regarding applicability of Indian Accounting Standards to disclosure in offer documents under SEBI (ICDR) Regulations, 2009

To all listed companies

Attention of all listed companies of the Calcutta Stock Exchange is drawn to SEBI Circular Ref. No.SEBI/HO/CFD/DIL/CIR/P/2016/47 dated March 31, 2016 (copy available at CSE web-site at www.cse-india.com and SEBI site at www.sebi.com) wherein

Ministry of Corporate Affairs (MCA) has notified that Companies (Indian Accounting Standards) Rules, 2015 providing revised roadmap on implementation of Indian Accounting Standards which stipulates implementation of Ind AS in a phased manner beginning from accounting period 2016-17.”

“Applicability : This circular is applicable for all the companies which are required to disclose the financial information in accordance with Ind AS as per MCA roadmap and whose offer document is filed with the Board on or after April 1, 2016.”

S. Senthilkumar
DGM