



Securities and Exchange Board of India vide circular dated June 26, 2025, has issued revised Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions”

- Securities and Exchange of India vide circular dated June 26, 2025, has issued revised Industry Standards on minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions.
- Section III-B of the SEBI Master Circular dated November 11, 2024 shall stand modified as under from the effective date of this circular:
 - (i) Paragraph 4 under Part A of Section III-B shall stand substituted by the following paragraph:

“The listed entity shall provide the audit committee with the information as specified in the Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions”, while placing any proposal for review and approval of an RPT.”
 - (ii) Paragraph 6 under Part B of Section III-B shall stand substituted by the following paragraph:

“The notice being sent to the shareholders seeking approval for any RPT shall, in addition to the requirements under the Companies Act, 2013, include the information as part of the explanatory statement as specified in the Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions.”
- This circular shall come into effect from September 01, 2025.
- The circular is attached herein.

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