

Ultimate SEBI Compliance Calendar & Checklist for Listed Companies (2026 Edition)

Comprehensive compliance framework for listed entities covering SEBI LODR filings, insider trading compliance, board governance, event-based disclosures, and regulatory risk management.

This compliance guide is designed for listed companies, Company Secretaries, compliance officers, CFOs, internal auditors, legal teams, and board members navigating the increasingly stringent SEBI compliance ecosystem in 2026. With heightened focus on real-time disclosures, corporate governance, insider trading surveillance, ESG transparency, and digital compliance monitoring, listed companies are expected to maintain robust compliance systems to avoid penalties, trading suspensions, reputational damage, and investor litigation.

I. Quarterly Filing Calendar & Mandatory Deadlines

- Shareholding Pattern filing under Regulation 31 within 21 days from quarter end.
- Corporate Governance Report under Regulation 27(2) within 21 days from quarter end.
- Statement of Investor Complaints under Regulation 13(3).
- Reconciliation of Share Capital Audit Report under Regulation 76 of SEBI DP Regulations.
- Financial Results submission under Regulation 33 along with Limited Review Report.
- Related Party Transaction disclosures under Regulation 23(9).
- SDD (Structured Digital Database) verification and preservation.
- Newspaper publication of financial results within prescribed timelines.
- Website updates for investor information and financial disclosures.
- Monitoring compliance certificates from Share Transfer Agent and Compliance Officer.

II. Annual Compliance Calendar

- Annual Report circulation to shareholders before AGM.
- Submission of Annual Report to stock exchanges.
- Business Responsibility and Sustainability Report (BRSR) filing for applicable entities.

- CEO/CFO certification under Regulation 17(8).
- Secretarial Compliance Report submission.
- Corporate Governance compliance certificate from Practicing Company Secretary.
- MGT-7 and AOC-4 filings under Companies Act.
- Board evaluation and committee performance review.
- Review of whistleblower complaints and vigil mechanism.
- Annual affirmation of code of conduct by directors and senior management.

III. Event-Based Disclosure Tracker (Regulation 30)

- Disclosure of acquisition, merger, demerger, slump sale, or restructuring.
- Disclosure of change in directors, KMPs, auditors, or compliance officers.
- Disclosure of litigation, regulatory actions, or fraud incidents.
- Disclosure of default in payment obligations or debt restructuring.
- Disclosure of material cyber-security incidents and data breaches.
- Disclosure of rating revisions and credit downgrades.
- Disclosure of related party transactions requiring shareholder approval.
- Disclosure of shareholder agreements impacting control or management.
- Disclosure of resignation of independent directors with detailed reasons.
- Disclosure of board meeting outcomes including dividend recommendations and fund raising.

IV. Insider Trading Compliance Checklist

- Maintain and update Structured Digital Database (SDD).
- Monitor access to UPSI (Unpublished Price Sensitive Information).
- Implement trading window closure periods.

- Collect annual disclosures from promoters, directors, and designated persons.
- Track contra trades and restricted trading activities.
- Conduct insider trading awareness sessions for employees.
- Ensure pre-clearance of trades exceeding threshold limits.
- Maintain confidentiality agreements for consultants and intermediaries.
- Monitor digital communication trails and access logs.
- Review employee trading accounts periodically.

V. Board & Committee Compliance Tracker

- Minimum four board meetings annually with proper gap compliance.
- Ensure composition requirements for Audit Committee are satisfied.
- Maintain independent director requirements under SEBI LODR.
- Constitute Risk Management Committee for top listed entities.
- Conduct separate meetings of independent directors.
- Document attendance, quorum, and resolutions properly.
- Review internal financial controls and risk management systems.
- Periodic review of ESG and sustainability matters by the Board.
- Annual familiarization programs for independent directors.
- Review succession planning for directors and senior management.

VI. ESG & Sustainability Governance

- Implementation of ESG governance framework approved by the Board.
- Disclosure of climate-related risks and emissions.
- Monitoring diversity and inclusion metrics.

- Tracking energy, waste, and water consumption KPIs.
- Responsible sourcing and anti-bribery policy implementation.
- Human rights and labor compliance reviews across supply chain.
- Third-party assurance for BRSR Core disclosures.
- Board-level oversight of sustainability strategy.
- Integration of ESG metrics into executive compensation.
- Preparation of climate transition plans and net-zero targets.

VII. SEBI Penalty Avoidance Checklist

- Maintain centralized compliance calendar with automated alerts.
- Ensure timely filings with stock exchanges.
- Avoid delayed disclosure of material events.
- Conduct quarterly compliance audits internally.
- Preserve digital records supporting disclosures.
- Review website disclosures for completeness.
- Respond promptly to stock exchange clarification requests.
- Train employees regularly on insider trading and governance rules.
- Appoint experienced compliance officers and legal advisors.
- Perform mock SEBI inspections and readiness assessments.

VIII. Digital Compliance & Cyber Governance

- Maintain cyber-security incident reporting mechanisms.
- Implement digital approval workflows for disclosures.
- Maintain audit trails for all governance approvals.

- Use compliance software integrated with filing reminders.
- Conduct vulnerability assessments and penetration testing.
- Monitor third-party vendor cyber risks.
- Digitally archive board papers and statutory records.
- Deploy AI-based monitoring for compliance gaps.
- Maintain disaster recovery and business continuity plans.

IX. High-Risk Areas Frequently Flagged by SEBI

- Delayed financial results filings.
- Incomplete Regulation 30 disclosures.
- Improper classification of related party transactions.
- Weak insider trading surveillance mechanisms.
- Failure to maintain proper board composition.
- Improper disclosure of resignation reasons.
- Inadequate website disclosures.
- Non-compliance with BRSR reporting requirements.
- Failure to maintain structured digital databases.

X. Best Practices for Compliance Excellence

- Conduct monthly compliance review meetings.
- Maintain real-time dashboards for board review.
- Benchmark governance practices with peer companies.
- Engage external advisors for governance assessments.
- Implement whistleblower analytics and reporting systems.

- Integrate compliance tracking with ERP systems.
- Maintain board succession and contingency planning.
- Perform annual legal risk mapping exercises.
- Create detailed SOPs for stock exchange disclosures.
- Strengthen investor relations and communication channels.

XI. Suggested 2026 Compliance Monitoring Timeline

Frequency	Key Compliance Activities
Monthly	Insider trading monitoring, website review, disclosure verification, whistleblower review
Quarterly	Financial results, shareholding pattern, corporate governance filings, RPT disclosures
Half-Yearly	Secretarial review, risk committee review, cyber governance assessments
Annual	Annual report, BRSR, board evaluation, AGM compliance, statutory filings
Event-Based	Regulation 30 disclosures, litigation reporting, management changes

Conclusion: SEBI compliance in 2026 requires continuous governance monitoring, technology-driven compliance management, timely disclosures, and strong board accountability. Companies that proactively maintain robust compliance systems, transparent disclosure practices, effective insider trading controls, and ESG governance frameworks are better positioned to avoid regulatory action, strengthen investor confidence, and enhance long-term corporate value.