What is a quarterly results filing?

For the teacher. Every number comes from the filing named next to it.

Part A. Your guess

Any guess counts. The answer: the company files its results with the stock exchanges, which publish them for everyone.

Part B. The rule

B1: 45 days; 60 days. B2: the board of directors approves; the CEO and CFO certify first. B3: a limited review report from the company's auditors.

Where: SEBI LODR Regulations, 2015, regulation 33(2) and 33(3)

Part C. Count the days

Nestlé India 15; Infosys 23; NTPC 31; Britannia 36. All four were inside 45 days.

Part D. Map one filing

D1: standalone pages 2–3; consolidated from page 11. D2: pages 9–10 and 18–21; both are limited review reports. D3: any three of the quarter to 30 Sep 2026, the quarter to 30 Jun 2026, the quarter to 30 Sep 2025, the six months to 30 Sep 2026 and 2025, and the year to 31 Mar 2026.

Where: NTPC Q2 FY27 results filing on BSE

Part E. Audit or review?

An audit ends in an opinion on whether the numbers are true and fair; a limited review is mainly questions and comparisons, and ends in a conclusion that nothing came to the auditors' attention, with no audit opinion.

Exit ticket

1: Regulation 33 of the SEBI LODR Regulations, 2015; 45 days for a quarter and 60 days for the year. 2: a lighter check by the auditors, with no audit opinion. 3: one set for the company alone and one for the whole group, so readers see both.

Notes

- Day counts within one day of the key count as right; the point is the method.
- Never award marks for praising or criticising a company for its speed. All four filed inside the limit.

Sources

1. S1: SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended up to 15 Oct 2026: regulations 30(6) and 33, SEBI, 15 Oct 2026. https://www.sebi.gov.in/legal/regulations/oct-2026/securities-and-exchange-board-of-india-listing-obligations-and-disclosure-requirements-regulations-2015-last-amended-on-october-15-2026-_105365.html

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2. S2: Unaudited financial results Q2 FY27 (quarter and six months ended 30 Sep 2026), standalone and consolidated, with limited review reports (board outcome 31 Oct 2026), NTPC Limited, filed with BSE and NSE, 31 Oct 2026. https://www.bseindia.com/xml-data/corpfiling/AttachLive/763a3c28-d8b4-4cfb-83b1-854c78ab5c26.pdf
3. S3: Board meeting outcome and audited results, Q2 FY27 (quarter ended 30 Sep 2026): SEBI results, fact sheet, press releases, condensed Ind AS and IFRS statements, Infosys Limited, filed with NSE and BSE, 23 Oct 2026. https://nsearchives.nseindia.com/corporate/Infosys_23102026160704_BM_Outcome_Oct232026_1.pdf
4. S4: Unaudited financial results and press release, Q2 FY27 (quarter ended 30 Sep 2026), Nestlé India Limited, filed with NSE and BSE, 15 Oct 2026. https://nsearchives.nseindia.com/corporate/NESTLEIND1_15102026122005_BSENSEOutcomeResults15102026signed.pdf
5. S5: Q2 FY27 results (consolidated and standalone, limited review), outcome of board meeting 5 Nov 2026, Britannia Industries Limited, filed with NSE, 5 Nov 2026. https://nsearchives.nseindia.com/corporate/BRITANNIA1_05112026182929_Outcome_of_the_Board_Meeting.pdf
6. S6: Board meeting outcome and audited results, Q4 FY26 and FY26 (quarter and year ended 31 Mar 2026), Infosys Limited, filed with NSE and BSE, 23 Apr 2026. https://nsearchives.nseindia.com/corporate/Infosys_23042026170027_outcome.pdf
7. S7: Q4 FY26 and FY26 audited results (consolidated and standalone), outcome of board meeting 7 May 2026, Britannia Industries Limited, filed with NSE, 7 May 2026. https://nsearchives.nseindia.com/corporate/BRITANNIA1_07052026204613_Outcome.pdf
8. S8: Audited financial results Q4 and FY26 (board outcome 23 May 2026), NTPC Limited, filed with NSE, 23 May 2026. https://nsearchives.nseindia.com/corporate/9425178051_23052026151216_NTPCAFR26.pdf
9. S9: Business Studies (Code 054), Senior School Curriculum 2026–27, Central Board of Secondary Education (CBSE), 13 Mar 2026. https://cbseacademic.nic.in/web_material/CurriculumMain27/SecPart2/BusinessStudies_SecP2_2026-27.pdf
10. S10: Accountancy (Code 055), Senior School Curriculum 2026–27 (dated 13 Mar 2026 by the CBSE server, checked 15 Nov 2026), Central Board of Secondary Education (CBSE), 13 Mar 2026. https://cbseacademic.nic.in/web_material/CurriculumMain27/SecPart2/Accountancy_SecP2_2026-27.pdf

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