

ANNEXURE A

MANUAL FOR SUBMISSION OF INTERNAL AUDIT REPORT BY AUDITOR:

Upon registration of Auditor by member, the Internal Auditor shall receive the following indicative e-mail on his registered E mail ID.

Dear Sir/Madam,

Your Registration for submission of Internal Auditor Report for the period Oct-24 To Mar-25 has been successfully created.

Please find the details as under:

UserId: User ID

Password: Password

CM Name: Clearing member name

CM Code: Clearing Member Code

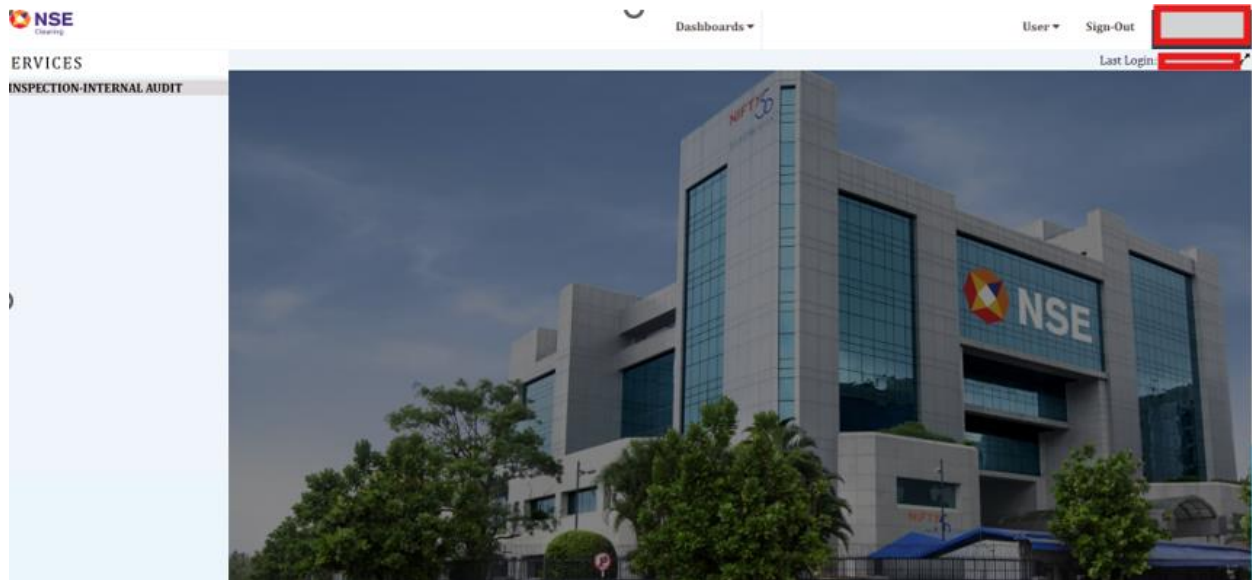
Kindly click on the following link <https://ims.connect2nsccl.com/NCLMemberPortal/>

On clicking the above link for the first time, you will be prompted to change the password, kindly change the password immediately.

You are requested to initiate Internal Audit for the OCT-24 to MAR-25 for CM, FO, CD,COM segment/s and submit Annexure I, II and V.

In case of any clarification, please contact the Member."

- 1.The auditor has to login by Clicking on the URL provided in the email and login with the given credential.
2. Click on “Inspection-Internal Audit” under Menu at the left-hand side, Internal Audit Report MIS page will open.



3. Under Internal Audit MIS – by entering Auditor Membership Number and Audit Period, Auditor will find data as per below screen. Auditor has to enter the Auditor’s Membership No. and Audit Period and click on search.

The screenshot displays the 'Internal Audit Report MIS' form. At the top, there is a header with the NSE Clearing logo and a 'Welcome AUDITUAAT' message. The form is titled 'Internal Audit Report MIS' and includes a note: '(* Indicates Mandatory)'. Below the title, there are two input fields: 'Auditor's Membership No.' and 'Audit Period'. The 'Audit Period' field is a dropdown menu currently showing 'Select'. A red error message states: 'You have entered incorrect Membership No or you have submitted the report for all of the segments assigned to you.' Below this message are 'Search' and 'Reset' buttons. A 'New Report' button is located at the bottom left of the form. At the bottom, there is a declaration section with two checkboxes: 'I/We declare that the firm or at least one of the partners is having a minimum of 5 year's experience in carrying out audits' and 'I/We hereby declare that I/we are not debarred or restrained from issuing any certificate by ICAI, ICSI, ICMAI, RBI, SEBI or by other regulator/law enforcement agency. Further no regulatory action has been taken against internal auditor/partner/director.' A 'Submit' button is at the bottom right.

Click on “OK”

INSPECTION-INTERNAL AUDIT

Clearing

Internal Audit ▾

(* Indicates Mandatory)

Internal Audit Report MIS

Auditor's Membership No.* 539535

You have entered incorrect segments assigned to you.

Attention!
Please select whether **Conflict Of Interest** as **Yes** or **No**
OK

Member Name	Member Code	Segment	Audit Report Period	Status	Created Date	Updated Date	Measure1(Audit Report)	Measure2(Audit Report)	Edit ▾	Delete

4. After clicking on ‘Search’ button, auditor is required to click the 2 checkboxes and submit declaration (as per below screenshot). Also, auditor has to submit conflict of interest to the member (subsequently to be submitted by Member to the Clearing corporation from his login). ‘New Report’ button would be visible to the auditor only after Conflict of Interest is submitted by both Auditor and Member (First auditor then member).

☒ We declare that the firm or at least one of the partners is having a minimum of 5 year's experience in carrying out audits.

☒ I/we hereby declare that I/we are not debarred or restrained from issuing any certificate by ICAI, ICSI, ICMAI, RBI, SEBI or by other regulator/law enforcement agency. Further no regulatory action has been taken against internal auditor/partner/director.

Conflict Of Interest: ☐ Yes ☒ No

Internal Audit ▾

(* Indicates Mandatory)

Internal Audit Report MIS

Auditor's Membership No.*

Audit Period* Select ▾

Confirmation
Conflict Of Interest is submitted successfully by Auditor.
OK

☐ I/we declare that the firm or at least one of the partners is having a minimum of 5 year's experience in carrying out audits.

☐ I/we hereby declare that I/we are not debarred or restrained from issuing any certificate by ICAI, ICSI, ICMAI, RBI, SEBI or by other regulator/law enforcement agency. Further no regulatory action has been taken against internal auditor/partner/director.

Submit

5. On clicking, “New Report” button (As per above screenshot). The screen will move to the next page and auditor is required to fill certain details. Click ‘OK’ after reading all the point to proceed and fill all the details.

Internal Audit ▼

⚠ Indicates Mandatory

Internal Audit Report MIS

Auditor's Membership No*

Audit Period*

Member Name	Member Code	Segment	Audit Report Period	Status	Created Date	Updated Date	Annexure1(Auditor End)	Annexure2(Auditor End)	Edit :	Delete

☒ I/We declare that the firm or at least one of the partners is having a minimum of 5 years experience in carrying out audits.

☒ I/We hereby declare that I/we are not debarred or restrained from issuing any certificate by ICAI, ICMA, IIB, IFBB or by other regulatory/enforcement agency. Further no regulatory action has been taken against internal auditor/partner/director.

Conflict Of Interest: ☐ Yes ☒ No


Exchange
Welcome Auditor

(*) Indicates Mandatory

Internal Audit Report

Member Name:	
Member Code:	
Auditor Name: *	
Auditor Designation: *	Partner
Type of Entity: *	Select
Internal Auditor Firm Name: *	
Auditor Firm Registration No: *	
Auditor's Pan No. : *	
PAN of the Audit Firm: *	
Certificate of Practice No (COP): *	
Auditor report Certified by: *	CA
Auditor's Membership No: *	
Auditor's Email ID: *	
Auditor's Mobile No. : *	
UDIN No: *	
Audit Period:	
No. of active non institutional clients: *	

6. On the same page, auditor can either download the checklist (excel template) provided in the system or use the checklist provided in the circular for carrying out the internal Audit.

INSPECTION-INTERNAL AUDIT

Message: Data can be entered for segment and activity that is selected here.

Internal Audit Report For Segment (CM/FO/SLBM/CD/CO):*

☐ CM
 ☐ FO
 ☐ SLBM
 ☐ CD
 ☐ WDM
 ☐ OBPP
 ☐ IRF
 ☐ MFSS
 ☐ DEBT
 ☐ CO

SEBI Registration No:*

Activity Type (TRADING/CLEARING):*

☐ PCM
 ☐ PCM
 ☐ PCM
 ☐ PCM
 ☐ PCM
 ☐ PCM
 ☐ PCM
 ☐ PCM
 ☐ PCM
 ☐ PCM
 ☐ Tm-CA
 ☐ Tm-CA
 ☐ Tm-CA
 ☐ Tm-CA
 ☐ Tm-CA
 ☐ Tm-CA
 ☐ Tm-CA
 ☐ Tm-CA

Download Format to fill Compliance/NonCompliance

Download template for excel upload

Guidelines for Sample selection

Sample Details File

Attach Document to submit Compliance/NonCompliance(Downloaded Excel only):*

Browse

Choose File IARN_25.xlsx

Attach Document to submit Sample Details: *

Browse

Choose File IARN_ILS.zip

Declaration:*

☐ I, hereby, declare that, I or any of my partners/ directors have no interest in or relation with the GOODWILL WEALTH MANAGEMENT PVT LTD other than the proposed internal audit assignment.

Submit to Next

Save As Draft

Attach Document to submit Compliance/NonCompliance(Downloaded Excel only):*

Browse

Choose File No fil_hosen

Attach Document to submit Sample Details:*

Browse

Choose File No fil_hosen

Declaration:*

☐ I, hereby, declare that, I or any of my partners/ directors have no interest in or relation with the other than the proposed internal audit assignment.

Submit to Next

Save As Draft

7. By clicking on ‘Download template for excel upload’ hyperlink, Auditor will be able to download the template in which he needs to indicate the compliance/Non- compliance/Not Applicable status for each checklist point and enter their remarks wherever required. After completing the entire checklist, Auditor shall proceed to upload the same sheet by clicking the “browse” button. (Auditors can also refer to the checklist provided in the circular for carrying out the internal Audit.

8. After completing the entire checklist, Auditor shall submit the sample details for both compliance and non-compliance instances. By clicking on ‘Sample details file’ hyperlink, Auditor will be able to download the template in which he needs to upload the Sample Verified Annexure for all the instances for which verification has been done. If any clause which is not applicable to member, auditor may fill “NA” in the mandatory field(s). The auditor has to download and fill the required details in ‘IARNCLMAR25__SAMPLE_DETAILS’and zip the file (IARNCLMAR25_SAMPLE_DETAILS) .

9. Once it is uploaded and consent for declaration is provided, Click on ‘Submit’ button.

10. After submitting the same, “Non-Compliance” (NC) observations shall be reflected in the next screen and Auditor mandatorily needs to provide the details like no. of instances verified, no. of instances where non-compliance is observed, % of Non-compliance observed and value involved in non-compliances to be provided wherever applicable.

Similarly, for “Not Applicable (N.A.)” points, auditors are required to mention appropriate remarks for non-applicability of the checklist point.

Dashboards

User
Sign-Out

Last Login:

SERVICES
INSPECTION-INTERNAL AUDIT

NON COMPLIANCE/NOT APPLICABLE CLAUSES

S.No	Area Of Verification	Compliance Status	Remarks in case of observation	Sample size verified	Details of sample where non compliance observed	percentage of instances where non-compliance is observed	amount/value involved where non-compliance is observed
1.2	The clearing member had collected appropriate and adequate margins (EOD margins and peak margins) in prescribed forms from respective trading members/custodial participants. Refer to Annexure V for format of samples verified to be provided by auditor.	NC		40	4		
2.4	Member has not pledged clients' securities to the Banks/NBFCs for raising funds, even with authorization by client as the same would amount to fund based activity which is in contravention of Rule 8(1)(f) & 8(3)(f) of Securities Contracts (Regulation) Rules, 1957	NC		40	3		
2.12	Whether there was any delay in issuing the DMS? Refer to Annexure V for format of samples verified to be provided by auditor.	NC		40	10		
5.24	Monitoring pay-in timelines by the Tlx. Ctl should monitor the pay-in timelines by the Tlx and regular delayed receipt of pay-in/ repeated instances of shortfalls be dealt with in accordance with the Risk Management Policy of the Clearing Member Refer to Annexure V for format of samples verified to be provided by auditor.	N.A		3			

Add/Remove

Sr No	Area of Verification	observation of Internal Auditor	Sample size verified
A. MARGINS			
1	The Clearing member has collected margins on Consolidated Crystallized Obligation from its respective Tlx Prop/CP/only in the form of Cash (and not in the form of FDRs/BDs or any other form of collateral) in the F&O and Currency Segment (except for physical settlement component on expiry of the contract, as may be specified by Clearing Corporation) in terms of HCL/CPL/44977 Refer to Annexure V for format of samples verified to be provided by auditor.	C	3
2	The Clearing member had collected appropriate and adequate margins (EOD margins and peak margins) in prescribed forms from respective trading members/custodial participants. Refer to Annexure V for format of samples verified to be provided by auditor.	NC	40
3	Margin collection reported to Clearing Corporation is in accordance with margins actually collected from trading member/custodial participant. Refer to Annexure V for format of samples verified to be provided by auditor.	C	3
B. DEALING WITH CLIENTS' FUNDS AND SECURITIES AND COMMODITIES			
4	Client (Tlx/CP) funds and securities & commodities are segregated from own funds and securities & commodities	C	3
5	No Cash dealings with Tlx/CP	C	3
6	Member has not pledged clients' securities to the Banks/NBFCs for raising funds, even with authorization by client as the same would amount to fund based activity which is in contravention of Rule 8(1)(f) & 8(3)(f) of Securities Contracts (Regulation) Rules, 1957	NC	40
7	Member has not engaged in any activity involving any personal financial liability, other than of securities or commodities derivative or which is connected to or incidental to or consequential upon securities/commodities business.	C	3
8	Whether member has availed loan facility based on Client Bank Account/Overdrawing Account	C	3
9	Record of Monies borrowed or loaned including monies received in terms of HSE/COMP/33802 dated Jan 7, 2022 and HSE/COMP/33802 dated Sep 22, 2022	C	3
10	Statement of accounts has been sent to trading member/ custodial participants.	C	3
11	Daily Margin statement is issued to the respective clients with the details as specified and Proof of delivery / dispatch/ log for dispatch is maintained. Refer to Annexure V for format of samples verified to be provided by auditor.	C	3
12	Whether there was any delay in issuing the DMS? Refer to Annexure V for format of samples verified to be provided by auditor.	NC	40

If auditor wants to provide additional information with regards to any other material observations with respect to non-compliances, auditor can enter details by adding or deleting rows as required.

Dashboards

User
Sign-Out

Last Login: 26/05/2025

SERVICES
INSPECTION-INTERNAL AUDIT

NON COMPLIANCE/NOT APPLICABLE CLAUSES

S.No	Area Of Verification	Compliance Status	Remarks in case of observation	Sample size verified	Details of sample where non compliance observed	percentage of instances where non-compliance is observed	amount/value involved where non-compliance is observed
1.2	The clearing member had collected appropriate and adequate margins (EOD margins and peak margins) in prescribed forms from respective trading members/custodial participants. Refer to Annexure V for format of samples verified to be provided by auditor.	NC		40	4		
2.4	Member has not pledged clients' securities to the Banks/NBFCs for raising funds, even with authorization by client as the same would amount to fund based activity which is in contravention of Rule 8(1)(f) & 8(3)(f) of Securities Contracts (Regulation) Rules, 1957	NC		40	3		
2.12	Whether there was any delay in issuing the DMS? Refer to Annexure V for format of samples verified to be provided by auditor.	NC		40	10		
5.24	Monitoring pay-in timelines by the Tlx. Ctl should monitor the pay-in timelines by the Tlx and regular delayed receipt of pay-in/ repeated instances of shortfalls be dealt with in accordance with the Risk Management Policy of the Clearing Member Refer to Annexure V for format of samples verified to be provided by auditor.	N.A		3			

Add/Remove

Sr No	Area of Verification	observation of Internal Auditor	Sample size verified
A. MARGINS			
1	The Clearing member has collected margins on Consolidated Crystallized Obligation from its respective Tlx Prop/CP/only in the form of Cash (and not in the form of FDRs/BDs or any other form of collateral) in the F&O and Currency Segment (except for physical settlement component on expiry of the contract, as may be specified by Clearing Corporation) in terms of HCL/CPL/44977 Refer to Annexure V for format of samples verified to be provided by auditor.	C	3
2	The Clearing member had collected appropriate and adequate margins (EOD margins and peak margins) in prescribed forms from respective trading members/custodial participants. Refer to Annexure V for format of samples verified to be provided by auditor.	NC	40
3	Margin collection reported to Clearing Corporation is in accordance with margins actually collected from trading member/custodial participant. Refer to Annexure V for format of samples verified to be provided by auditor.	C	3
B. DEALING WITH CLIENTS' FUNDS AND SECURITIES AND COMMODITIES			
4	Client (Tlx/CP) funds and securities & commodities are segregated from own funds and securities & commodities	C	3
5	No Cash dealings with Tlx/CP	C	3
6	Member has not pledged clients' securities to the Banks/NBFCs for raising funds, even with authorization by client as the same would amount to fund based activity which is in contravention of Rule 8(1)(f) & 8(3)(f) of Securities Contracts (Regulation) Rules, 1957	NC	40
7	Member has not engaged in any activity involving any personal financial liability, other than of securities or commodities derivative or which is connected to or incidental to or consequential upon securities/commodities business.	C	3
8	Whether member has availed loan facility based on Client Bank Account/Overdrawing Account	C	3
9	Record of Monies borrowed or loaned including monies received in terms of HSE/COMP/33802 dated Jan 7, 2022 and HSE/COMP/33802 dated Sep 22, 2022	C	3
10	Statement of accounts has been sent to trading member/ custodial participants.	C	3
11	Daily Margin statement is issued to the respective clients with the details as specified and Proof of delivery / dispatch/ log for dispatch is maintained. Refer to Annexure V for format of samples verified to be provided by auditor.	C	3
12	Whether there was any delay in issuing the DMS? Refer to Annexure V for format of samples verified to be provided by auditor.	NC	40

Select	Observation		Remark
Contact Person	G. K. SUREKA & CO.	Email Id	nseit_mghanekar@nse.co.in
Telephone No.	09987869936	Cell	0998786993
Address	09987869936	City	09987869936
Pin Code	09987869936	State	09987869936
Submit to Next			
Save As Draft			

11. Once, the auditor enters all the details & submits, he will get navigated to the next screen i.e. 'Internal Auditor Report' having the Annexure I (Auditor Certificate) & Annexure II (Audit Report) as PDF which needs to be downloaded by the Auditor. Auditors can also refer to annexures as provided in circular Annexure I (Auditor Certificate) & Annexure II (Audit Report) and fill on the required details and convert the same in pdf.

12. Auditor needs to digitally sign Annexure I & Annexure II by Download the files affixing the DSC. Once Annexure I & Annexure II files are signed, click on choose file and select the file to be uploaded. Submit the declaration and click on submit.

Last Login: 26/05/2025 ✓

(* Indicates Mandatory)

Internal Audit Report

Download Certificate for Internal Audit & Internal Audit Report

Download

- ▶ [Internal Audit Certificate \(Annexure 1\)](#)
- ▶ [Audit Report \(Annexure 2\)](#)

Upload Certificate for Internal Audit & Internal Audit Report

Certificate for Internal Audit No file chosen

Internal Audit Report No file chosen

☐ I/We have conducted the Internal Audit for the half year ended on 30th September, 2025 on the captioned subject and guidelines thereof. Please find enclosed the Audit Report for your consideration and necessary action.

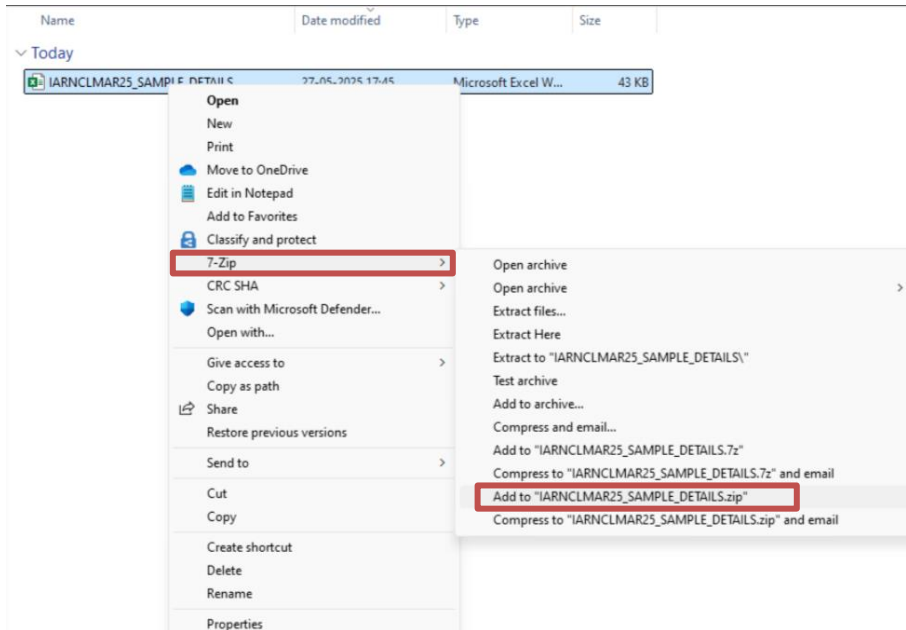
Note:

1. Kindly upload PDF format documents only.
2. File size should be less than 10 MB.
3. Kindly save the file in Local Drive and upload.

While uploading the Audit certificate (Annexure I) & Audit report (Annexure II) Auditor has to ensure the following:

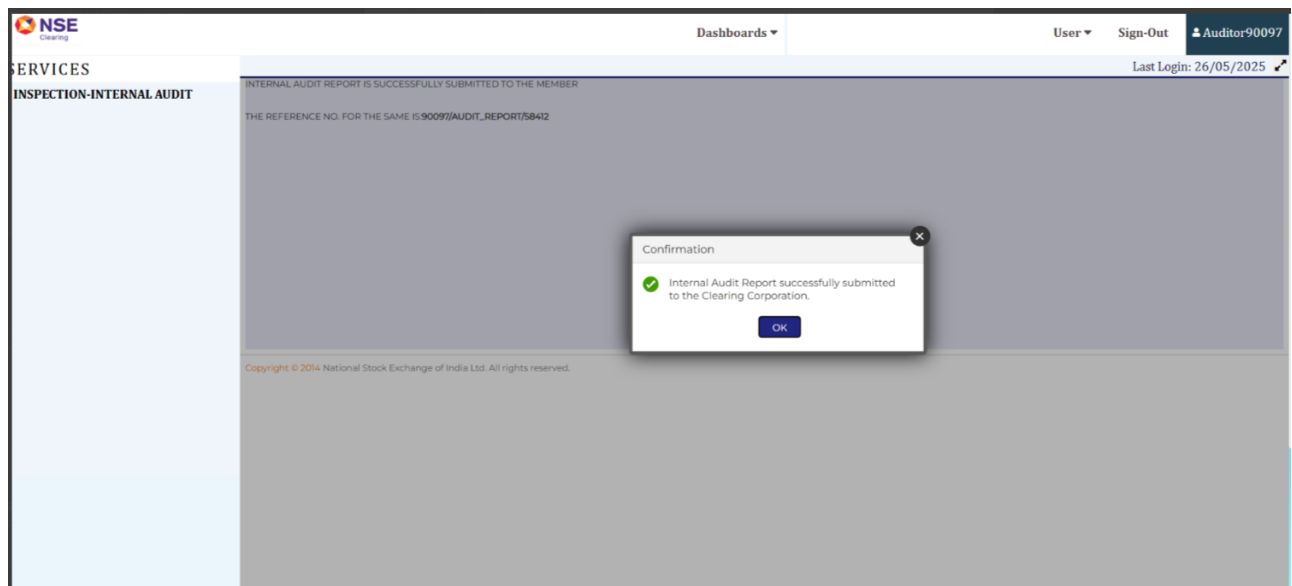
- ✓ Upload the same files (Annexure I & II) in PDF format that was downloaded.

- ✓ File size should be less than 10 MB.
- ✓ File name should not be changed and should remain same as downloaded.
- ✓ Zip the Annexure V before uploading as follows



- ✓ Save the file on the system/desktop and upload.

Upload signed file of Annexure I & Annexure II and click submit. Once the files are submitted, the following screen shall be displayed.



The format for the reference no is Member code/Audit_Report/ reference no.

-END-