

MANUAL FOR SUBMISSION OF INTERNAL AUDIT REPORT BY AUDITOR

Auditor Registration:

Step 1 :

- The Trading Member shall register the Internal Auditor for the half year through Member portal (Steps elaborated in Annexure V_Manual for Member)
- 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 Apr-26 To Sep-26 has been successfully created.
Please find the details as under:

UserId:
Password :
TM Name :
TM Code :

Kindly click on the following link <https://inspection.nseindia.com/MemberPortal/>

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

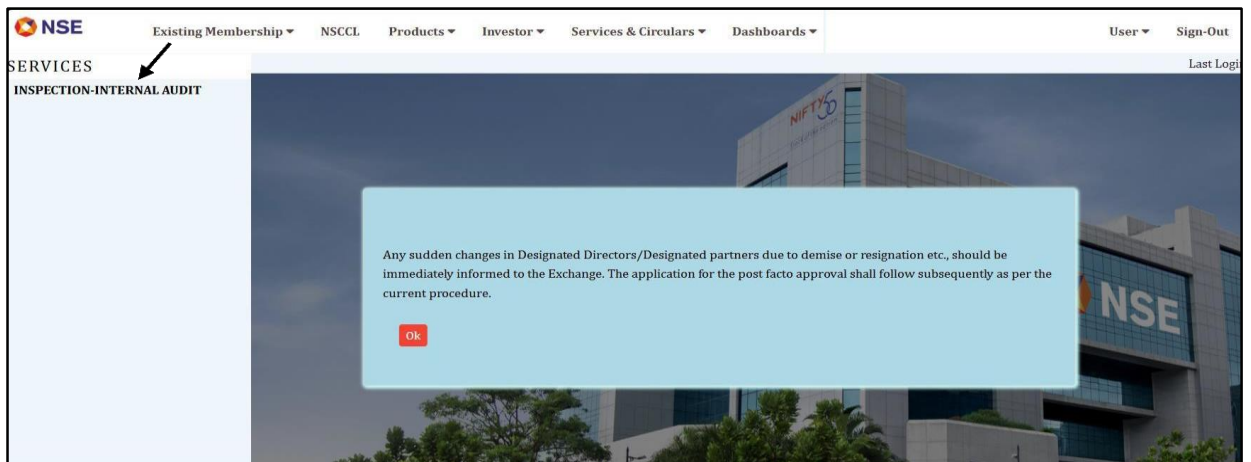
You are requested to initiate Internal Audit for the Apr-26 To Sep-26 for segment/s and submit Annexure I & II.

In case of any clarification, please contact the Member.

Submission of Internal Audit Report:

Step 2:

- Click on the link mentioned in the email and proceed with submission using login credentials mentioned in the Auditor registration email.
(<https://inspection.nseindia.com/MemberPortal/>)
- Click on “Inspection-Internal Audit” under Menu at the left-hand side, Internal Audit Report MIS page will open.



- Under Internal Audit MIS – by entering Auditor Membership Number and Audit Period, Auditor shall click on ‘Search’ button the following screen will appear.

Step 3 :

- Auditor needs to select 3 checkboxes (including 'Trading Type' declaration).
- Member will select the Trading Type while submitting the Undertaking on penalty and then the same will be confirmed by auditor.
- Auditor shall be able to see the Trading Type Submitted by Member.
- Auditor shall submit conflict of interest, subsequently to be submitted by Member to the Exchange from his login (First auditor then member)

SPECTION-INTERNAL AUDIT

You have entered incorrect Membership No or you have submitted the report for all of the segments assigned to you.

Search Reset

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

Attention!

Please select whether Conflict Of Interest as Yes or No

OK

Page 1 of 0

No records to display

Upon successful submission of 'Conflict of Interest', following is displayed

NSE

Internal Audit

Internal Audit Report MIS

Auditor's Membership No*

Audit Period*

Search Reset

Confirmation

I/we hereby declare that we don't have any conflict of interest with the trading member

OK

Submit

Note:

- To Read the data in correct format, please unzip the file and open with Notepad

Sampling Part-B

Sample data such as top dates with highest turnover/ margin obligation during audit period, top clients with highest margin obligation during audit period as on has been made available below. List of top 100 sample clients have been shared in the descending order by value; however, the auditor may select the top clients as per the Sampling Criteria 1, 2 and 3 defined in Annexure III.

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- After the COI submission by member end, following screen will appear where auditor needs to confirm both the declarations by ticking the checkboxes along with submitting certificate details.

- Upon successful submission of declaration and certificate details, following screen will appear.

Note: 'Next' button will not be visible to the auditor until member submits 'Undertaking on Penalty', 'Conflict of Interest' and Certificate details.

Step 4 :

- Part A - Data Sharing :

Exchange has made available the data submitted by member to Exchange in various submissions to Auditor for verification.

- Holding statement reports for 2 dates
- Running account settlement report UCC wise for 2 quarters
- Member Bank Details Report
- Member DP Details Report
- Member DP Comm Bank Details Report
- List of Registered Authorized Persons (AP)
- SEBI Letter (if issued)

Data Sharing

	Description	File Name
1	HOLDING STATEMENT REPORT_24042026	AABCD1804D_HS_24042026_01_SUCCESS.zip
2	HOLDING STATEMENT REPORT_18082026	AABCD1804D_HS_18082026_01_SUCCESS.zip
3	Running Account Settlement File (Quarter Ending : 30-SEP-2026)	AATCS82621_OS_30092026_02_SUCCESS.zip
4	Running Account Settlement File (Quarter Ending : 30-JUN-2026)	AATCS82621_OS_30062026_02_SUCCESS.zip

[Member Bank Details Report](#)
[Member DP Details Report](#)
[Member DP Comm Bank Details Report](#)
[List of Registered Authorized Persons \(API\)](#)

Note:

- To Read the data in correct format, please unzip the file and open with Notepad

Step 5 :

- Part B : Sampling Files:**

For various Internal Audit checklist points, sample dates/ clients are provided in Auditor login.
(Refer below screenshot)

1. Date-wise Client Margin
2. Top 100 Client Margin 6 Dates
3. Top 100 Client Margin Audit Period
4. Top Turnover Dates
5. Total Turnover Top 100 Client Audit Period

Sampling Part-B

Sample data such as top dates with highest turnover/ margin obligation during audit period, top clients with highest margin obligation during audit period as on , has been made available below. List of top 100 sample clients have been shared in the descending order by value; however, the auditor may select the top clients as per the Sampling Criteria 1, 2 and 3 defined in Annexure III.

Client Margin Obligation Date *	Top 100 Client Margin 6 Dates	Date With Highest Turnover	Top 100 Client Margin	Total Turnover Top 100 Client
Datewise_ClientMargin	Top_100_Client_Margin_6_Dates	Top_turnover_dates	Top_100_ClientMargin_AuditPeriod	Total_turnover_top_100_client_AuditPeriod

Step 6:

- Auditor shall provide compliance status as well as comments on previous inspection observations and previous 2 half year internal audit report observations (as per screenshots attached)


Reserve Bank of India

NON-COMPLIANCES REPORTED IN THE INTERNAL AUDIT REPORTS FOR PREVIOUS TWO HALF YEARS

Action Letter 1-

Action Letter 2- [36/177/10/ASBU/ACT/SLP/26/17940/2](#)

T-1 Report Details				T-1 Violation Details		Observation Of Internal Auditor		
Report Reference No.	Audit Period	Segment	S.No	Area Of Verification	Action	Compliance Status	Remarks In case of observation	
36/177/AUDIT_REPORT/18/191	OCT-23 To MAR-24	OK	1. a	All relevant Client Registration documents associated with clients in compliance with SEBI circulars and supporting collected from the clients are available and are easily retrievable and no material discrepancies were observed (NIC, Photograph, signature, Pan Card details, Proof of Address/identity not provided)	Action	Select		
36/177/AUDIT_REPORT/18/191	OCT-23 To MAR-24	OK	1. b	Correct and updated KYC details/ Information of the clients are uploaded in the UCC database of the exchange as per KYC details and the same is matching with MHA/ C-KYC database.	Warning	Select		
36/177/AUDIT_REPORT/18/191	OCT-23 To MAR-24	OK	1. c	No clauses are included in any of the documents associated with the clients at which dilute responsibility of member or its which is in conflict with any of the clauses in mandatory documents, Rules, Bye-laws, Regulations, NOTICES, Guidelines & Circulars issued by SEBI & Exchanges or (c) which is not in the interest of the investor. d) No blanket confirmation / Authorization obtained from clients		Select		
36/177/AUDIT_REPORT/18/191	OCT-23 To MAR-24	OK	4. a6	Trading member has closed all Client securities accounts including existing demat accounts tagged as Client Collateral and Client margin trading securities accounts in compliance with relevant Exchange Circulars.	10000	Select		
36/177/AUDIT_REPORT/18/191	OCT-23 To MAR-24	OK	4. b4	Member has not made pay-out of funds to clients in excess of their balances.	20000	Select		
36/177/AUDIT_REPORT/18/191	OCT-23 To MAR-24	OK	4. b4	Trading member has not asked the clients to trade in order to prevent their accounts from being flagged as inactive, in its communication/notification to the clients prior to flagging of their trading accounts as inactive	Warning	Select		
36/177/AUDIT_REPORT/18/191	OCT-23 To MAR-24	OK	9. H	Last submitted net worth certificate to the Exchange is correctly submitted. In case of incorrect reporting of networth is leading to shortfall, please specify in remarks.	Advice	Select		
36/177/AUDIT_REPORT/18/191	OCT-23 To MAR-24	OK	9. p	Member has maintained net-worth as prescribed by the SEBI Gazette notification No. SEBI/LAO-REG/04/2022/173 dated February 21, 2022.	addended	Select		
36/177/AUDIT_REPORT/18/668	APR-23 To SEP-23	OK	1. a	All relevant Client Registration documents associated with clients in compliance with SEBI circulars and supporting collected from the clients are available and are easily retrievable and no material discrepancies were observed (NIC, Photograph, signature, Pan Card details, Proof of Address/identity not provided)	Letter of Advice + 2nd time in FY	Select		
36/177/AUDIT_REPORT/18/668	APR-23 To SEP-23	OK	1. b	Correct and updated KYC details/ Information of the clients are uploaded in the UCC database of the exchange as per KYC details and the same is matching with MHA/ C-KYC database.	20000	Select		

STATUS ON COMPLIANCE OF PREVIOUS INSPECTION OBSERVATIONS

Action Letter [13385_GKN SE-26-250_TM OFFSITE_OBG/2025_FINE/REP 00/2](#)

Inspection Case Details			Action Letter Details		Inspection Report Violations		Observation Of Internal Auditor		
Case Id	Case Type	Activity Type	Action Letter Status	Action Letter Sent Date	Inspection Report Violations	Action	Compliance Status	Remarks In case of observation	
	OFFSITE	OFFSITE		AL Approved & Dispatched	07-Oct-2025	Member has not correctly reported the data towards "Segregation and Monitoring of Collateral at Client Level" to Clearing Member / Clearing Corporation	Select		
	OFFSITE	OFFSITE		AL Approved & Dispatched	07-Oct-2025	Incorrect reporting of margin/ MTM loss collection from clients to Exchange	Select		
	OFFSITE	OFFSITE		AL Approved & Dispatched	07-Oct-2025	Incorrect reporting of margin/ MTM loss collection from clients to Exchange	Select		
	OFFSITE	OFFSITE		AL Approved & Dispatched	07-Oct-2025	Member has not correctly reported the data towards "Segregation and Monitoring of Collateral at Client Level" to Clearing Member / Clearing Corporation	Select		

New Report

Step 7:

- On clicking, "Next" button (As per below screenshot). The screen will move to the next page and auditor is required to fill details.

Step 8: Auditor shall fill all the details mentioned below (* Indicates Mandatory)

(* 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:*	
Auditor's Membership No:*	
Auditor's Email ID:*	
Auditor's Mobile No.:*	
UDIN No:*	

Auditor's Email ID:*	
Auditor's Mobile No.:*	
UDIN No:*	
Audit Period:	Apr-26 To Sep-26
No. of active non institutional clients:*	
No. of active institutional clients:*	
Type of Trading:*	☐ Only Proprietary ☐ Only Clientele ☐ Proprietary & Clientele
Facility Providing:*	Applicat ☐ Internet Trading facility ☐ Margin Trading facility ☐ DMA facility ☐ Algo Trading facility ☐ CTCL facility ☐ Co-location facility
No. of Branches in the beginning of the Audit Period:*	
No. of Branches opened during the Audit Period:*	
No. of Branches closed during the Audit Period:*	
No. of Branches inspected by the member:*	Applicat
No. of APs inspected by the member:*	Applicat
No. of Bank Accounts operated by the member:*	
No. of DP Accounts operated by the member:*	
Whether any regulatory action has been taken against internal auditor/any of the partner/director, if yes, please provide details:*	Yes

- Further, Auditor shall fill in the below details and confirm the declaration by ticking on the checkbox.

Risk Based Supervision			
Sr No.	Particular	Details	Description
A	Other Details		
	Whether there are any subsidiaries / branches / representative offices in other countries and whether regulatory approval taken for the same?		*Yes - Regulatory approval taken/ Yes Regulatory approval not taken/No* to be mentioned for any subsidiaries / branches / representative offices in other countries and whether regulatory approval taken.
B	Number and details of non-compliances observed by SEBI and details of any actions initiated/ taken against Member		
	Number of instances of non-compliances and amount of penalties levied by SEBI on the Member during assessment period with regard to fraud instances by the Member - Nature of the frauds, amount involved, whether involving client assets or Member's own assets, whether actions taken against employees, APs etc. w.r.t. Broking Operations		
	Number of Instances		Number of times SEBI has observed such issues
	Penalty levied (In Rs.)		Total Penalty levied by SEBI due to such issues during the assessment period
	Action taken against employees/AP		Suspension/Debarring/ Adjudication/Monetary Penalty/Warning/Advice/Termination/ Other etc.
	Details of inspection undertaken by SEBI during assessment period, details of adverse observations and penalties/regulatory action, if any w.r.t. Broking Operations.		
	Number of SEBI Inspections		Count of total SEBI Inspections during assessment period, including those of your APs
	Number of adverse observations in SEBI inspections		No. of total adverse observations reported in SEBI inspections, including those of your APs 1. Action letters issued during assessment period. 2. Action letters of previous SEBI inspections, which are issued during assessment period. Please refer Manual for Auditor attached in the Circular for clarification
	Nature of disciplinary action by SEBI for inspections		Nature of disciplinary action (Suspension / Adjudication / Monetary Penalty / Warning / Advice / Other etc. - If more than one inspection of SEBI, all details of action to be provided) reported in SEBI inspections, including those of your APs 1. Action letters issued during assessment period. 2. Action letters of previous SEBI inspections, which are issued during assessment period.
	Monetary penalty levied by SEBI (If any) (In Rs.)		Total Amount of monetary penalty levied by SEBI, including those of your APs 1. Action letters issued during assessment period. 2. Action letters of previous SEBI inspections, which are issued during assessment period.
Declaration: ☐ I, hereby, confirm that the RBS details submitted in this internal audit report have been verified by us and confirmed by the Trading Member.			

For example:

NOTES:

	Example-1 : Only the observations need to be considered for number of Instances. E.g. Observations during the FY ended March 2026 inspections.		
	Inspection Observations in <u>one</u> SEBI inspection	Number of non-compliances in inspection	Number of Instances for above purpose
	Misuse of client funds and securities	24 clients	1
	Delay or non-settlement of the client accounts on timely basis.	18 clients	1
	Delay or non-issuance of statements of accounts and daily margin statements.	7 clients	1
	Instances of misuse of Power of Attorney provided by the client.	12 clients	1
	Number of adverse observations in SEBI inspections for Point Number 32		4
	Example-2 : In case of more than 1 inspection during FY ended March 2026		
SEBI Inspection during FY ended Mar 2026	Observations	Number of Instances for the above purpose	
Oct-25	Misuse of client funds and securities	1	
	Delay or non-settlement of the client accounts on timely basis.	1	
	Delay or non-issuance of statements of accounts and daily margin statements.	1	
	Instances of misuse of Power of Attorney provided by the client.	1	
Jan-26	Misuse of client funds and securities	1	
	Instances of misuse of Power of Attorney provided by the client.	1	
	Number of adverse observations in SEBI inspections for Point Number 32	6	

- **Step 9:** 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. Additionally, internal auditors are required to submit QSB Checklist (if applicable)

Note: Template hyperlink provided in the auditor login as per the below screenshot

The screenshot shows a web form for auditor login. At the top, there's a field for 'Monetary penalty levied by SEBI (if any) (in Rs.)' with the value '7689.00'. Below this is a message: 'Data can be entered for segment and activity that is selected here.' The form has several sections for selecting segments and activities. The 'Internal Audit Report For Segment' section includes checkboxes for CM, FO, SLBM, CD, WDM, OBPP, IRF, MFSS, DEBT, CO, and EGR. The 'SEBI Registration No.' field contains 'INZ00017583'. The 'Activity Type (TRADING/CLEARING):' section includes checkboxes for TCM, Trading, and Self-Clearing. There are three download links highlighted with red boxes: 'Download template for excel upload', 'Guidelines for Sample selection', and 'Download template for QSB excel upload'. Below these are three file upload sections: 'Attach Document to submit Compliance/NonCompliance(Downloaded Excel only):', 'Attach Document to submit Sample Details:', and 'Attach Document to submit QSB checklist(Downloaded Excel only):'. Each section has a 'Browse' button and a 'Choose File' button. At the bottom, there's a 'Declaration:' section with a checkbox and a text field. The form ends with 'Submit to Next' and 'Save As Draft' buttons.

- **Step 10 :** By clicking on '[Download template for excel upload](#)' & '[Download template for QSB 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.

Note: Kindly use latest version of Excel to submit the Checklist.

- **Step 11 :** 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 fill the required details 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).

Note: Please ensure to use the same text in the "Particulars column" for each clause as provided in the template "Sample details file" while adding row for providing instances of sample details verified

- **Step 12 :** Format of sample files is as under: -

IARNSESEP26_SAMPLE_DETAILS

Clause	Particulars	UCC	PAN as per UCC	Name as per UCC	Sample Date	Amount
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IARNSESEP26_AP_SAMPLE_DETAILS

Clause	Particulars	Name of AP	Report Compliance (C/NC/NA)	Remarks (in case of NC)
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- **Step 13 :** Both the sample details file should be zipped together directly into one zip folder

(IARNSESEP26_SAMPLE_DETAILS & IARNSESEP26_AP_SAMPLE_DETAILS).

*Note: Select both the sample files —→ right click & choose 'Show more options' —→ Select '7 -Zip'
Select 'add to .zip' Name of Zip folder should be 'IARNSESEP26_SAMPLE_DETAILS.zip'*

- **Step 14 :** After completing the entire checklist, the auditor shall upload the sheet by clicking the 'browse' button and similarly fill and submit the QSB Checklist (if applicable) using the same button. Once it is uploaded and consent for declaration is provided, Click on 'Submit' button.
- **Step 15 :** After submission, the 'Non-Compliance' (NC) and 'Not Applicable' (NA) clauses will be displayed on the next screen.
 - a) For NC points, auditor shall provide remarks and, wherever applicable, include details such as the number of non-compliance instances, the percentage of non-compliance observed, and the value involved.
 - b) For NA points, auditors are required to mention appropriate remarks for non-applicability of the checklist point.

NON COMPLIANCE/NOT APPLICABLE CLAUSES							
S.No	Area Of Verification	Observation Of Internal Auditor					
		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
4.bb	Clients Commodities received as margin are utilised for respective clients only and not utilized for execution of proprietary trades or trades in the name of Directors/ Key Promoters/ shareholders/Other Clients	NC		1			
4.bn	Trading Member has ensured that all the clients' clear credit balances are upstreamed to the clearing Corporation on EOD Basis	NC		1			

- c) For "Not Complied" points relating to point 9.m and 9.p regarding "Net worth", auditors are required to provide additional information

S.No	Area Of Verification	Observation Of Internal Auditor										
		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	Net-worth as reported by Member to the Exchange(s)	Net worth computed by Internal auditor (b)	Amount of discrepancy observed (in Rs)(c=a-b)	Whether the Amount is leading to Short-fall (Yes/No)(d)	If (d) is yes, Provide amount leading to short-fall (e)
9.m	Last submitted net worth certificate to the Exchange is correctly submitted. In case of incorrect reporting of Networth is leading to shortfall, please specify in remarks.	NC		1							Select	
9.p	Member has maintained Net worth as prescribed by the SEBI Gazette Notification No. SEBI/LAD-MRD/GM/2022/73 dated February 22, 2022.	NC		1							Select	

- d) For points 4.AI, 4.BU and 4.BW (as per screenshots below) - When auditor selects NC for any above-mentioned points, then auditor shall provide date-wise (C/NC) details in the format available on the non-compliance page.
In case the Internal Auditor wants to add or delete dates (rows), please click 'Add Row' or 'Delete Row'.

Note: Minimum 2 dates for point 4.AI and minimum 6 dates for points 4.BU & 4.BW. If Auditor has selected NC for points 4.AI, 4.BU and 4.BW, then he shall provide NC status for at least one date.

SAMPLE DETAILS FOR NON-COMPLIANCES OBSERVED IN 4.AI											
Sr No	Area of Verification	Compliance Status	Remarks in case of Observation	Date of Verification	ISIN	ISIN Name	Reporting done under Holding Submission to the Exchange	Reporting observed in Holding/IF statement	Difference	Value as on date	Whether any shortfall in securities (Yes/No)
1	Member has correctly reported to the Exchange the Securities holding balances for each of the DP account maintained by it. (Details of the difference between the actual data and the reported data should clearly be brought out)	Select									Select
2	Member has correctly reported to the Exchange the Securities holding balances for each of the DP account maintained by it. (Details of the difference between the actual data and the reported data should clearly be brought out)	Select									Select

Add RowDelete Row

SAMPLE DETAILS FOR NON-COMPLIANCE OBSERVED IN 4.BW										
Sr No	Area of Violation	Compliance Status	Remarks in case of Observation	Sample Status Verified	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select

SAMPLE DETAILS FOR NON-COMPLIANCE OBSERVED IN 4.BW										
Sr No	Area of Violation	Compliance Status	Remarks in case of Observation	Sample Status Verified	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements	Whether there is any impact on the financial statements
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select
	Whether has correctly represented the Also monthly Transaction and Reconciliation of Cash at Bank Level in their respective Banking Statement/Account	Select			Select	Select	Select	Select	Select	Select

- **Step 16 :** 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

[Add Row](#)
[Delete Row](#)

Any Material Observation

Select	Observation	Remark
☐		
☐		
☐		

Contact Person
Telephone No.
Address
Pin Code

Email Id
Cell
City
State

[Submit](#)

- **Step 17 :** Once the auditor enters all the details & submits it, he will get navigated to the next screen i.e. 'Internal Auditor Report' having the Annexure 1 (Auditor Certificate), Annexure 2 (Audit Report) & Annexure 3 (QSB Audit Report – if applicable)

Internal Audit Report

Download Certificate for Internal Audit & Internal Audit Report

[Internal Audit Certificate \(Annexure 1\)](#)
[Audit Report \(Annexure 2\)](#)
[QSB Audit Report \(Annexure 3\)](#)

Upload Certificate for Internal Audit & Internal Audit Report

Certificate for Internal Audit
[Sign PDF](#)

Internal Audit Report
[Sign PDF](#)

QSB Audit Report (Annexure 3 in PDF)
[Sign PDF](#)

☐ I/We have conducted the Internal Audit for the half year ended on 30th September, 2028 on the captioned subject and guidelines thereof. Please find enclosed the Audit Report for your consideration and necessary action.

[Submit](#)

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.

- **Step 18 :** To digitally sign Annexure 1, Annexure 2, Annexure 3 (if applicable) Click on the 'Sign PDF'. Select the same PDF which was downloaded and digitally sign the same. Signed PDF file will be generated in the signed file folder in the same path where original file is saved. Once all the files are signed, then the 'Choose File' button will appear to upload the signed files.

Submission of Internal Audit Report by Internal Auditor (H.Y ended September 2026)-

D

donotreply@nse.co.in

To

Cc

Non-Confidential

Dear Sir/Madam,

This is to inform that the Internal Audit Report for the half year ended September 2026 has been successfully submitted by the Auditor to the Exchange.

Member Details:

TM_NAME	
TM_CODE	
DATE_TIME	

Please note that the submission shall be considered complete once the internal audit report is submitted from the member's end.

Thanks and Regards,
NSE Inspection Team

- Similarly, after successful submission of Internal Audit Report by Member an auto-generated email will be sent to the Member.

Submission of Internal Audit Report by Trading Member (H.Y ended AUDIT_PERIOD- September 2026) TM_CODE-

D

donotreply@nse.co.in

To

Cc

Non-Confidential

Dear Sir/Madam,

This is to inform you that the Internal Audit Report for the half year ended September 2026 has been successfully submitted by the Member to the Exchange.

Member Details:

TM_NAME	
TM_CODE	
DATE_TIME	

Thanks and Regards,
NSE Inspection Team

Reply

Reply All

Step 21 : Internal Audit Report Deletion Functionality

- The Internal Audit Report can be deleted either by the Auditor or the Member, till the due date of submission.
- Deletion of Audit Report submitted by Auditor-
 - The deletion request shall be sent from the Auditor login.
 - In the Auditor login, after entering the membership no. and Audit Period, the Auditor will be able to view the submitted report.

Request Ref No.	Internal Auditor Firm Name	Segment	Audit Report Period	Status	Uploaded report	Uploaded QSB report	Annexure 1 (Auditor Certificate)	Annexure 2 (Internal Audit Report)	Annexure 3 (QSB Audit Report)	Sample Details File	Delete
07864/AUDIT_REPORT/7875	Arvind PVT	CHL		Submit By Member	upload-report.pdf		07864-ANNEXURE-26-A1-REPORT.pdf	07864-ANNEXURE-26-A2-REPORT.pdf	07864-ANNEXURE-26-A3-REPORT.pdf	07864-ANNEXURE-26-A4-REPORT.pdf	

- As per the above screenshot, a deletion button has been made available. Auditor shall click on the icon, provide appropriate reasons for deletion of report and submit the request to the Member.
- To accept the deletion request, Member shall login to Member portal. Member shall click on Internal Audit tab then click on Internal Audit Report MIS, where Member shall be able to view the deletion request in a separate tab. (As per screenshot below)

18	05980/AUDIT_REPORT/5352	CM.FO.CD.WDM, IRF	OCT-16 To MAR-17	APPROVED		Jun 30, 2017 12:59:04 PM	Jun 30, 2017 6:32:33 PM	05980-AnnMAD-1-7-A1-5352.pdf	05980-AnnMAD-1-7-A2-5352.pdf	05980-AnnMAD-1-7-A3-5352.pdf		No	
	05980/AUDIT_REPORT/5779	CM.FO.CD.WDM, IRF	APR-17 To SEP-17	CONFIRMED		Nov 30, 2017 8:40:09 PM	Nov 30, 2017 9:06:44 PM	05980-AnnSEP-17-A1-5779.pdf	05980-AnnSEP-17-A2-5779.pdf	05980-AnnSEP-17-A3-5779.pdf		No	
20	05980/AUDIT_REPORT/5788	CM.FO.CD.DEBT	OCT-18 To MAR-19	CONFIRMED		May 31, 2019 10:37:50 PM	May 31, 2019 10:51:42 PM	05980-AnnMAD-1-9-A1-5788.pdf	05980-AnnMAD-1-9-A2-5788.pdf	05980-AnnMAD-1-9-A3-5788.pdf		No	
21	05980/AUDIT_REPORT/52457	CM.FO.CD.DEBT	APR-18 To SEP-18	CONFIRMED		Nov 30, 2018 3:56:01 PM	Dec 1, 2018 12:34:14 PM	05980-AnnSEP-18-A1-52457.pdf	05980-AnnSEP-18-A2-52457.pdf	05980-AnnSEP-18-A3-52457.pdf		No	
22	05980/AUDIT_REPORT/56591	CM.FO.CD.WDM, DEBT.CO	APR-19 To SEP-19	SUBMIT		Nov 30, 2019 2:36:56 PM	Nov 30, 2019 2:57:05 PM	05980-AnnSEP-19-A1-56591.pdf	05980-AnnSEP-19-A2-56591.pdf	05980-AnnSEP-19-A3-56591.pdf		No	

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View 1 - 22 of 2

Delete Audit Report

Audit Period:

Select

 Auditor's Req Ref No. Status:

Select

Search

Reset

Date of Submission at Member end	Annexure 1 (Auditor End) (Auditor Certificate)	Annexure 2 (Auditor End) (Internal Audit Report)	Annexure 3 (Auditor End) (QSB Audit Report)	Annexure 2 (Member End) (Internal Audit Report)	Annexure 3 (Member End) (QSB Audit Report)	Sample Details File	Declaration of Penalty	Declaration of Penalty Certificate	Auditor Remarks	Delete
	05980-AnnMAD-1-1-A1-58163.pdf	05980-AnnMAD-1-1-A2-58163.pdf	05980-AnnMAD-1-1-A3-58163.pdf			05980-AnnMAD-1-1-A4-58163.pdf	Yes	05980-AnnMAD-1-1-A5-58163.pdf	Remarks	

- e) Member shall click on delete icon (as highlighted above), provide appropriate reasons for deletion and delete the report.

Confirm

Are you sure you want to delete the Audit Report??

Also provide remarks for the same
Remarks*

Submit

Delete Audit Report

- f) Once the report is deleted following screen will be displayed and report will be deleted.

Confirmation

Report Deleted Successfully

OK

Internal Audit Report MIS

- Deletion of Audit Report submitted by Member-

- The deletion request shall be sent from the Member login.
- In Internal Audit tab, click on Internal Audit Report MIS then the following screen will be displayed.

- As per the above screenshot, a deletion button has been made available. Member shall click on the icon, provide appropriate reasons for deletion of report and submit the request to the Auditor.

- To accept the deletion request, Auditor shall login to Auditor portal.

- In the Auditor login, after entering the membership no. and Audit Period, the Auditor will be able to view the deletion request in a separate tab. (As per screenshot below)

Request Ref. No.	Internal Auditor Firm Name	Segment	Audit Report Period	Status	Uploaded report	Uploaded QSI report	Annexure1 (Auditor Certificate)	Annexure2 (Internal Audit Report)	Annexure3 (QSI Audit Report)	Sample Details File	Delete
05980/AUDIT_REPORT/58832	PS & Co.	CM,	Apr-26 To Sep-26	Request_For_Report_Deletion By Member	IARNSESEP26.xlsx	IAROSBNSESEP26.xlsx	05980_IarSep_26_A1_58832.pdf	05980_IarSep_26_A2_58832.pdf	05980_IarSep_26_A3_58832.pdf	IARNSESEP26_SAMPLE_DETAILS	

- Auditor shall click on delete icon (as highlighted above), provide appropriate reasons for deletion and delete the report.

g) Once the report is deleted following screen will be displayed and report will be deleted.

The screenshot displays the NSE Internal Audit Report MIS interface. A confirmation dialog box is overlaid on the form, indicating that the report deletion is successful. The dialog box contains the following text:

Confirmation

Report Deletion done when status is Request_For_Report_Deletion_By_Member only

OK

The background form includes the following fields and controls:

- Auditor's Membership No.:** Input field with value 00000.
- Audit Period:** Dropdown menu with value Apr-26 To Sep-26.
- Search** and **Reset** buttons.
- Declaration checkboxes:**
 - ☐ I/we hereby declare that (we are not debarred or restricted from issuing any certificate by the agency).
 - ☐ I/we declare that the firm or agency has not been involved in carrying out audits of the company. Further no regulatory action has been taken against internal auditor/partner/director.
 - ☐ I/we declare that the firm or agency has not been involved in carrying out audits of the company. Further no regulatory action has been taken against internal auditor/partner/director.
- Name of Certification:** Dropdown menu with value Select.
- Upload Certificate (PDF only):** Button labeled Choose File, with text No file chosen.
- Certification No.:** Input field with value 00000000000000000000.
- Validity Date:** Input field with value dd-Mmm-yyyy.
- Designation:** Dropdown menu with value Select.
- Name of the Certified Person:** Input field.
- PAN of the Certified Person:** Input field.
- Submit** button.

Note: Please note that if the Internal Audit Report submitted by the member is deleted, the corresponding report submitted by the auditor will also be deleted

-END-