

Annexure A

INDEX

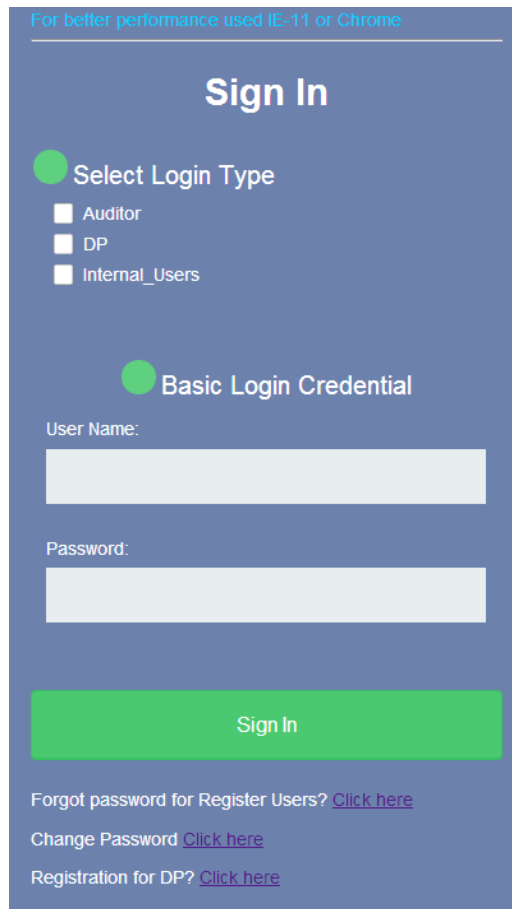
Sr. No.	Particulars	Page No.
1.	Login/ Registration of DP	2 - 5
2.	Creating login / Registration for Auditor	6 - 9
3.	Sending of Internal Audit Report (IAR) by DP to Auditor for review	10 - 11
4.	Attaching of DP Digital Signature and Submission to CDSL	12 - 15
5.	In case Internal Auditor and Con-current Auditor are different	16 - 16
6.	Deletion of Auditor	17 - 17
7.	Forgot Password	18 - 18
8.	Change of Password	19 - 20

I. Login/ Registration of DP

- **Login:** DPs are required to click on the following link to login into the system.

<https://auditweb.cdslindia.com/login.aspx>

The following page will open.



The screenshot shows a web page titled "Sign In" with a blue background. At the top, a message reads "For better performance used IE-11 or Chrome". Below this, the heading "Sign In" is displayed. A green circle icon precedes the text "Select Login Type". Underneath, there are three radio button options: "Auditor", "DP", and "Internal_Users". Another green circle icon precedes the text "Basic Login Credential". Below this, there are two input fields: "User Name:" and "Password:". A large green button labeled "Sign In" is positioned below the input fields. At the bottom, there are three links: "Forgot password for Register Users? [Click here](#)", "Change Password [Click here](#)", and "Registration for DP? [Click here](#)".

(Fig. 1)

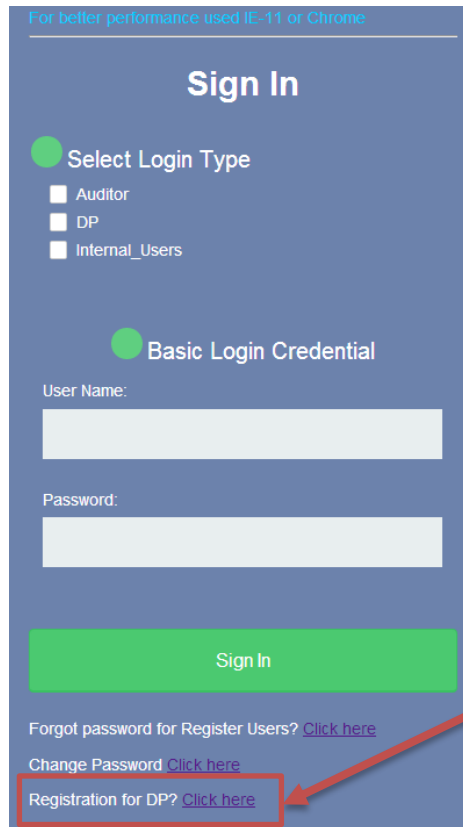
There are 3 type of Users:

Auditor, DP and Internal Users.

Appropriate Login Type is to be selected. (Viz. DPs to select login type as DP and Internal Auditor should select login type as Auditor).

Login Type - Internal Users is only for CDSL use.

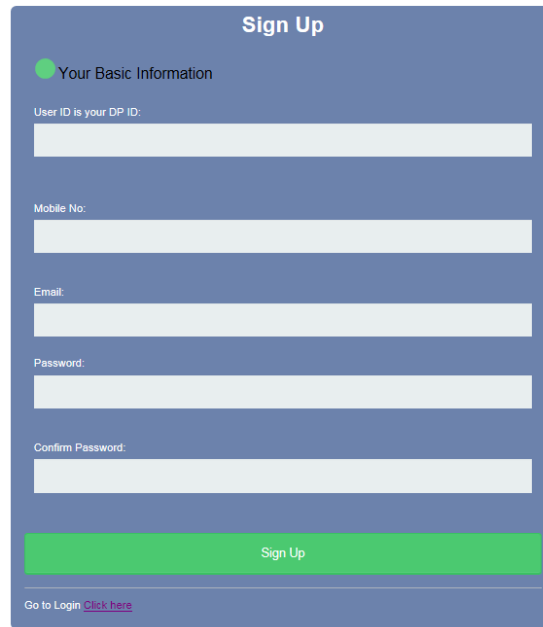
- **Registration for DP:** If the DP has already created log in credentials for any of audit type submission, new log in is not required to be created .e.g. if log in is created for submission of BOG report, there is no necessity to create log in again for IAR or HCC submission.
- For new log in to be created the following process should be followed.



The screenshot shows a 'Sign In' page with a blue background. At the top, it says 'For better performance used IE-11 or Chrome'. Below this is the 'Sign In' title. There are two main sections: 'Select Login Type' with radio buttons for Auditor, DP, and Internal_Users; and 'Basic Login Credential' with input fields for User Name and Password. A green 'Sign In' button is below the password field. At the bottom, there are three links: 'Forgot password for Register Users? Click here', 'Change Password Click here', and 'Registration for DP? Click here'. The 'Registration for DP? Click here' link is highlighted with a red box, and a red arrow points to it from the right.

(Fig. 2)

- DP needs to register on clicking the “Registration for DP”. The following page (Fig. 3) will open.

A sign-up form with a blue background. At the top, it says "Sign Up" in white. Below that, a green circle icon is followed by the text "Your Basic Information". The form contains five input fields: "User ID is your DP ID:", "Mobile No:", "Email:", "Password:", and "Confirm Password:". Each field has a light gray input box. At the bottom, there is a green "Sign Up" button. Below the button, there is a link that says "Go to Login [Click here](#)".

(Fig. 3)

- User id will be the DP ID i.e. 5 digit number (e.g. 10100). Mobile no, Email, and Password needs to be entered by the DP and click on Sign Up.
- Once you sign up, the page will again go to the main login and the DP will receive the confirmation details of its password on the email ID entered by the DP for sign up.
- The DP needs to then **Sign In** using Log in credentials.

For better performance used IE-11 or Chrome

Sign In

Select Login Type

☐ Auditor

☒ DP

☐ Internal_Users

Basic Login Credential

User Name:

Password:

Sign In

Forgot password for Register Users? [Click here](#)

Change Password [Click here](#)

Registration for DP? [Create an account for DP](#)

(Fig. 4)

In Fig. 4, The DP will:

Select Login Type: **DP**

User Name: **DPID**

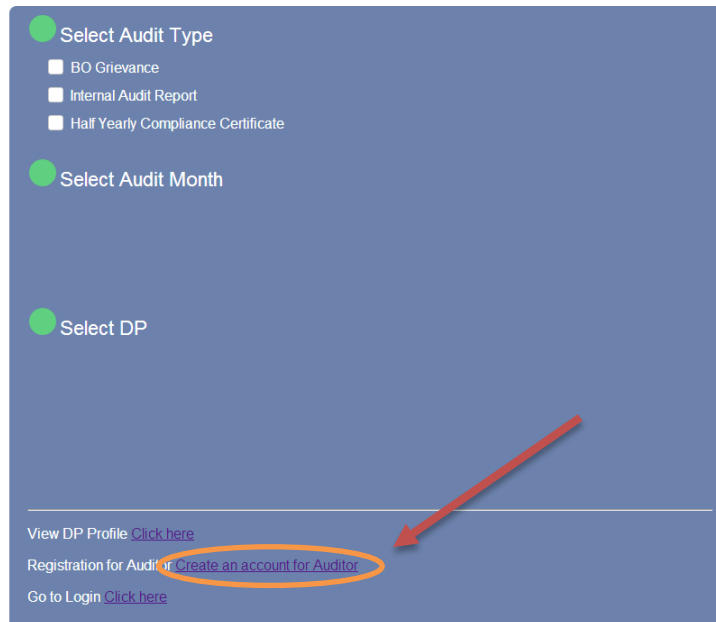
Password: <<*as provided by DP and mentioned in the email for login details*>>

Then click on **SIGN IN**.

II. Creating login / Registration for Auditor

For the first time, auditor's login will be created only by the DP. Once an auditor's login is created by any DP, other DPs can select the respective auditor by selecting them from the drop down list.

- Once DP logs into the system, below screen (Fig. 5) will appear.



The screenshot shows a blue background with three green circular icons and their corresponding labels: 'Select Audit Type', 'Select Audit Month', and 'Select DP'. Below these, there are three checkboxes: 'BO Grievance', 'Internal Audit Report', and 'Half Yearly Compliance Certificate'. At the bottom, there are three links: 'View DP Profile Click here', 'Registration for Auditor Create an account for Auditor', and 'Go to Login Click here'. The 'Create an account for Auditor' link is circled in orange, and a red arrow points to it.

(Fig. 5)

- DP needs to click on the link provided for **Registration for Auditor for the first time only**
- Following screen will appear (Fig. 6)

Your basic info

☐ --SELECT--
☐ ABC
☐ Dinesh Ahir and company
☐ GS TOSHNI
☐ HARSHADA AND ASSOCIATES

Auditor's Email ID :

Name of Audit Firm:

Address of Audit Firm:

Name of the Contact Person:

Office Phone No:

Mobile No:

Membership No. of the Audit Firm:

Select your DP

☐ 10601 - ANAND RATHI SHARE AND STOCK BROKERS LIMITED - NAGPUR
☐ 10604 - ANAND RATHI SHARE AND STOCK BROKERS LIMITED - DEHRADUN
☐ 10605 - ANAND RATHI SHARE AND STOCK BROKERS LIMITED - JAIPUR
☐ 10606 - ANAND RATHI SHARE AND STOCK BROKERS LIMITED - LUCKNOW
☐ 10607 - ANAND RATHI SHARE AND STOCK BROKERS LIMITED - COMMODITIES

Select Audit Type

☐ Internal Audit Report

Sign Up

Go to Login [Click here](#)

(Fig. 6)

- If the auditor is already registered, the name of the audit firm will appear under **Your Basic Info** as given in the below screen (Fig. 7 & 8).
- The DP may select its internal auditor (Under selected area in following screen) from the list (scroll down list) and the details of the auditor will automatically be updated.
- Under **Select your DP**, DP needs to select respective DPID from the provided list, **Select Audit Type: Internal Audit Report** and click on **SIGN UP**.

Sign Up

Your basic info

☐ --SELECT--

☐ ABC

☐ Dinesh Ahir and company

☐ GS TOSHNI

☐ HARSHADA AND ASSOCIATES

Auditor's Email ID :

Name of Audit Firm:

Address of Audit Firm:

Name of the Contact Person:

Office Phone No:

Mobile No:

Membership No. of the Audit Firm:

Name of the Contact Person:

Office Phone No:

Mobile No:

Membership No. of the Audit Firm:

Select your DP

- ☐ 11902 - BOI SHAREHOLDING LTD-CAPITAL ADEQUACY BRANCH
- ☐ 11903 - BOI SHAREHOLDING LIMITED-RETAIL
- ☐ 12000 - SWV SHARES & STOCK BROKERS PVT. LTD.
- ☐ 12001 - SWV SHARES & STOCK BROKERS PVT LTD-JAMNAGAR
- ☐ 12101 - SURESH RATHI SECURITIES PRIVATE LIMITED - JODHPUR

Select Audit Type

- ☐ Internal Audit Report

[Sign Up](#)

Go to Login [Click here](#)

For creating new Auditor registration:

- If auditor is not appearing in the list, **DP needs to add/register the auditor.**

For Auditor registration enter:

Auditor's Email ID: **Auditor's Email-id.**

Name of the Audit Firm: <<*Complete Name of Audit Firm*>>

Address of Audit Firm: <<*Complete Address of Audit Firm*>>

All the other fields needs to be filled in by the DP and then under

Select your DP: <<*Respective DPID to be selected*>>

Select Audit Type: **Internal Audit Report**

SIGN UP (Fig. 8)

Note: The Name of the Audit Firm field should contain the complete name of the Audit Firm as it is registered with the ICAI/ ICSI/ICWA.

- Once the DP selects/ registers an Auditor, the auditor will receive an email on the Email ID entered by the DP, confirming to the auditor that, "Please note that DP - xxxxxxxx has added your audit firm as their Internal / Concurrent auditor. Your login id is your email id and for getting your password for the first time you are advised to go the following website and after entering your login id click on forgot password.
- You are requested to prepare the internal audit report of the DP and share the same with the DP. The manual for preparation of the audit report is available at the following web site: <https://auditweb.cdslindia.com/login.aspx>

III. Sending of IAR by DP to Auditor for review

- Once the IAR is completed and the auditor clicks on “Submit to DP”, the report will be forwarded to the DP. The Auditor will inform the DP that they have sent IAR for their review.
- The DP using its login credentials needs to login into the system (refer page 4 of this manual) and review the IAR submitted by the auditor. The DP mandatorily needs to provide its comments under “**DP Comments**” by clicking on **Add Remark** for field marked as **NO** and **NA** by the auditor (else the IAR cannot be submitted) as shown in Fig 9 & 10.

Compliance ID	Compliance Area	Comments by Auditor	Sample	Instance	Remarks
19.5	DDP has mechanism to check about any material change in the information provided by FPI to DDP and SEBI earlier in respect of direct/indirect change in control, change in regulatory status, merger/demerger or restructuring, change in category, change in structure etc. and it reassesses the eligibility of FPI after examining the same.	YES	0	0	Add Remarks
20.1	At least one person conducting internal and/ or concurrent audit is BCCD/NISM certified/ has participated training programme conducted by CDSL.	YES	0	0	Add Remarks
20.2	The internal and / or concurrent auditors are not related party to the DP.	YES	0	0	Add Remarks
20.3	The required internal controls, checks, risk management procedure are in place.	YES	0	0	Add Remarks
20.4	The DP operations are carried out as per the Depositories Act 1996, SEBI (Depositories and Participants) Regulations 1996, Prevention of Money Laundering Act, 2002 Operating instructions, communiqués, CDSL Byelaws and SEBI Guidelines.	YES	0	0	Add Remarks
20.5	Adequate staff, hardware, and software are available at the DP's office.	YES	0	0	Add Remarks
20.6	The place of keeping records is adequate in terms of safety and security.	YES	0	0	Add Remarks
20.7	The information provided by the DP in Risk Assessment Template has been verified and found to be factual.	YES	0	0	Add Remarks
Annex	The discrepancies listed in annexures, if any, are rectified by the DP.	YES	0	0	Add Remarks
Gen	General observations of the auditor	YES	0	0	Add Remarks
Mgmt	Management Comments :	YES	0	0	Add Remarks

[Save IAR Details](#) [Submit to Auditor](#) [Generate IAR File](#) [Upload IAR File](#) [Attach Files](#)

(Fig. 9)

- Once the DP has finalized the report, the DP needs to mention their **Management Comments** by clicking on Add Remarks, Save Remarks and submit the report to auditor (Fig. 9 & 10).

A screenshot of a web form with three text input fields and a button. The first field is labeled 'Auditor Remarks' and has a grey background. The second field is labeled 'DP Remarks' and has a blue border; a red arrow points to it. The third field is labeled 'History Remarks' and has a yellow border. Below these fields is a blue button labeled 'Save Remarks', which is also pointed to by a red arrow.

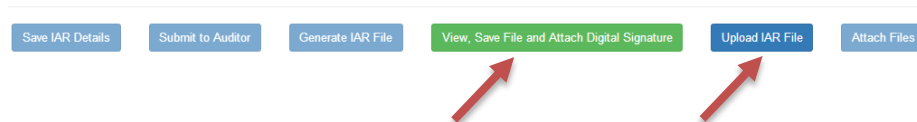
(Fig. 10)

- The DP may then click on “**Submit to Auditor**” (Fig. 9) for review. The DP will inform their Auditor to view the report.
- Auditor and DP has only 3 rounds/attempts to send details to DP and vice versa.

IV. Attaching of DP Digital Signature and Submission to CDSL

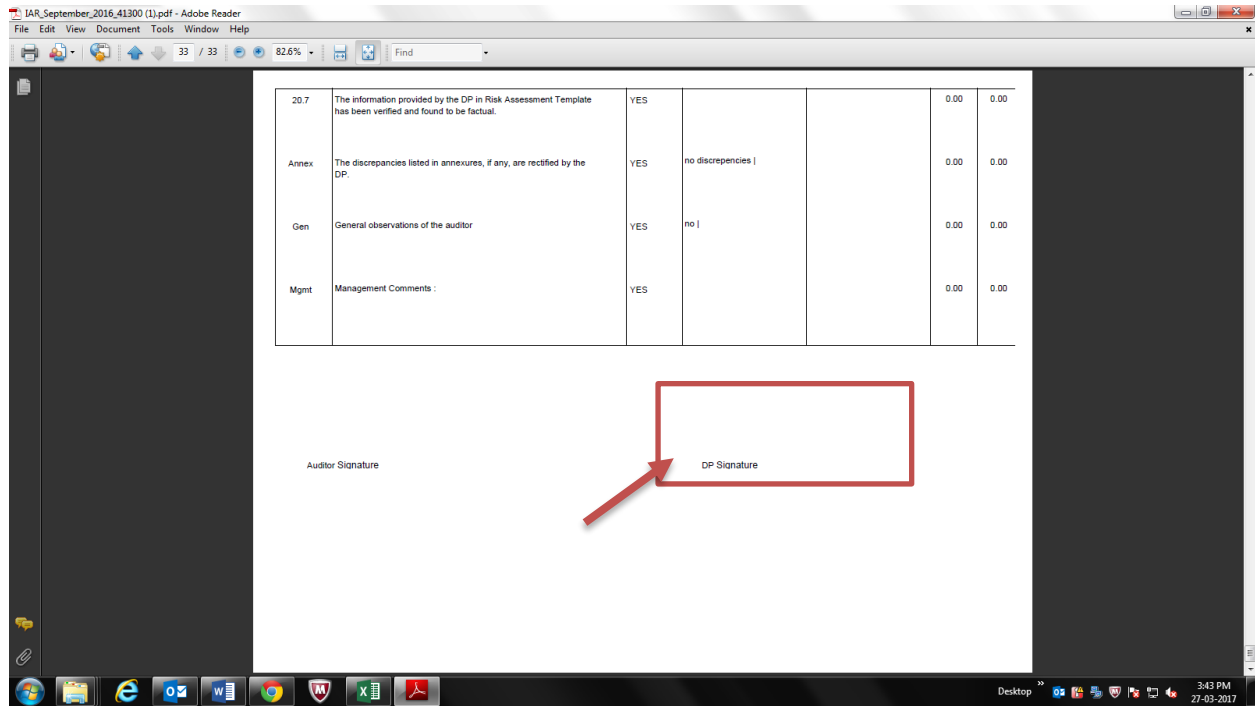
- The Auditor will inform the DP that they have uploaded the Final Internal Audit Report PDF.
- DP needs to login into the system using its login credentials and click on “**View, Save File and Attach Digital Signature**” (Fig. 11) to download the file. DP will be able to view digitally signed PDF uploaded by the Auditor.

Compliance ID	Compliance Area	Comments by Auditor	Sample	Instance	Remarks
1.1.a	Proof of identity is obtained from all holders of a non-body corporate as per SEBI, PMLA and CDSL requirements.	YES	0	0	Add Remarks
1.1.b	Proof of Address is collected from all holders as per SEBI, PMLA and CDSL requirements.	YES	0	0	Add Remarks
1.1.c	Proof of identity and address of third party is obtained and due diligence is done as prescribed by SEBI, PMLA and CDSL, in case third party address is obtained as correspondence address.	YES	0	0	Add Remarks
1.1.d	The DP obtains the proof of correspondence address and keeps on record, if the BO is registered with KRA and does not want to use the correspondence address mentioned in the KRA system.	YES	0	0	Add Remarks
1.1.e	All KYC documents are self attested by the BO(s).	YES	0	0	Add Remarks
1.1.f	The DP has actually verified documents with originals and affixed the stamp accordingly on all KYC documents.	YES	0	0	Add Remarks
1.1.g	Translation into English is on record of the DP, if any proof of identity or proof of address is in foreign language.	YES	0	0	Add Remarks
1.2.a	The requirement of obtaining PAN card details has been complied with.	YES	0	0	Add Remarks
1.2.b	PAN details are verified with the database of Income Tax Department and stamp of "PAN Verified" has been affixed on the photocopy of the PAN card(s) for all the account holders.	YES	0	0	Add Remarks
1.2.c	The DP has correctly & adequately entered PAN details in CDSL system.	YES	0	0	Add Remarks
1.3.a	The DP does "In person verification" as prescribed by SEBI, PMLA and CDSL guidelines and maintains record of in-person verification.	NO	10	2	Add Remarks



(Fig. 11)

- After the IAR has been downloaded by the DP
- DP needs to attach its digital signature in the report in the space provided for DP Signature (Fig. 12).



(Fig. 12)

- The DP needs to digitally sign the PDF and save the same. Click on '**Upload IAR File**' (Fig. 11). A new window will open (Fig. 13). Click on Choose File and select the 'Digitally signed PDF' from the saved path. Then click on Upload.

Please note the filename of the downloaded PDF should not be changed (there should not be any file extensions to it viz. .pdf).



(Fig. 13)

- Confirmation message for upload of file will appear on screen (Fig 14.).



(Fig. 14)

- Please note that once the file is uploaded it does not amount to submission of IAR to CDSL.

For submission of IAR to CDSL

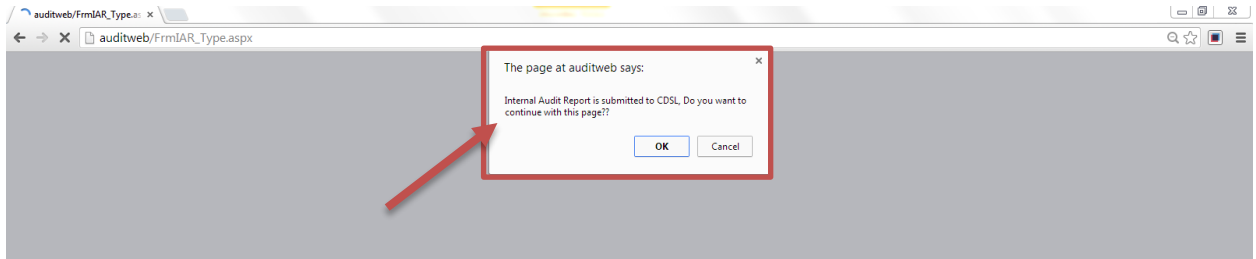
- DP needs to click on 'HOME' icon (Fig 14) on the top right side of the web-page. The page will go to the main screen.
- DP needs to click on "Submit to CDSL" to submit their final IAR to CDSL (Fig. 15).

Compliance ID	Compliance Area	Comments by Auditor	Sample	Instance	Remarks
	contradictory to SEBI specified Rights and Obligations. document.				
1.7.a	The signatures of authorised signatories are properly scanned in CDAS and Back Office System along with mode of operation as per Board resolution.	YES	0	0	Add Remarks
1.7.b	The BO signatures have been appropriately scanned in CDAS and Back office system.	YES	0	0	Add Remarks
1.8.a	The Client Master Report has been provided to the BOs. (Through email, physical, through DP's web site etc.)	YES	0	0	Add Remarks
1.8.b	The Tariff Sheet has been signed by the BO at the time of account opening.	YES	0	0	Add Remarks
1.9.a	DP has created master POA ID for all POA holders in CDSL system and mapped to the respective demat accounts where DIS is issued to POA holder.	YES	0	0	Add Remarks
1.10	DP ensures that separate mobile number and email address are being captured for each client by checking against existing demat accounts within the same DP. (Refer Communique 5139)	YES	0	0	Add Remarks
2.1.a	Modification to account details is done only after accepting account modification form/letters duly signed by BO(s) except for the demographic details.	YES	0	0	Add Remarks
2.1.b	Modification to account details is updated in CDAS and Back office system and intimated to the BO.	YES	0	0	Add Remarks
2.2.a	In case of Change of address, self attested proof of address has been obtained from the BO & procedure prescribed by KRA is followed by the DP.	YES	0	0	Add Remarks
2.2.b	In case of change in address of the BO, confirmation letter is sent to BO at old as well as new address.	YES	0	0	Add Remarks
2.2.c	In case of change in name of the BO, DP has followed the procedure and obtained the	YES	0	0	Add Remarks

[Save IAR Details](#)
[Submit to Auditor](#)
[Generate IAR File](#)
[View, Save File and Attach Digital Signature](#)
[Upload IAR File](#)
[Attach Files](#)
[Submit to CDSL](#)

(Fig. 15)

- DP will get confirmation message that, **“Internal Audit Report is submitted to CDSL”**



(Fig. 16)

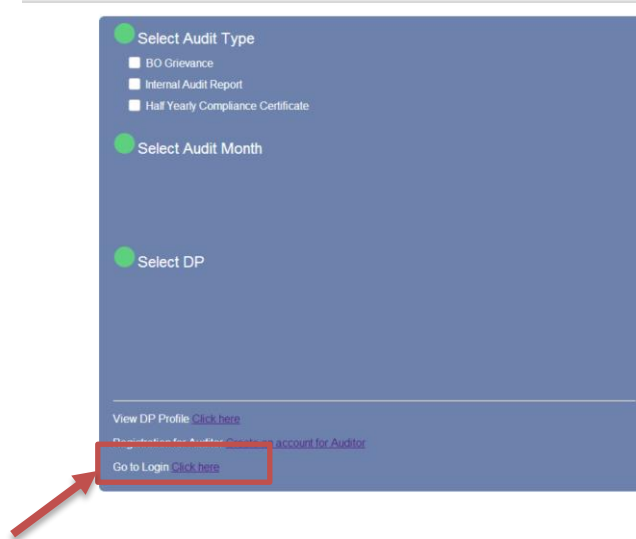
- The DP can click on “View, Save File and Attach Digital Signature” to download the final Internal Audit Report PDF file with both Auditor’s and DP’s digital signatures. The DP can save the same at their end for reference purpose.

V. **In case Internal Auditor and Con-current Auditor are different**

- If the Internal Auditor and Concurrent Auditor of the DP are different, the DP is required to submit **FORMAT OF THE CONSOLIDATED CONCURRENT AUDIT REPORT, Annexure B** of the latest communique for checklist. In such case, the DP needs to submit duly completed and scanned copy of the Annexure B along with the Internal Audit Report submitted electronically (Since the DP cannot upload/ attach any files in the system, the same may be provided to the internal auditor and the internal auditor will upload/ attach the Annexure B).

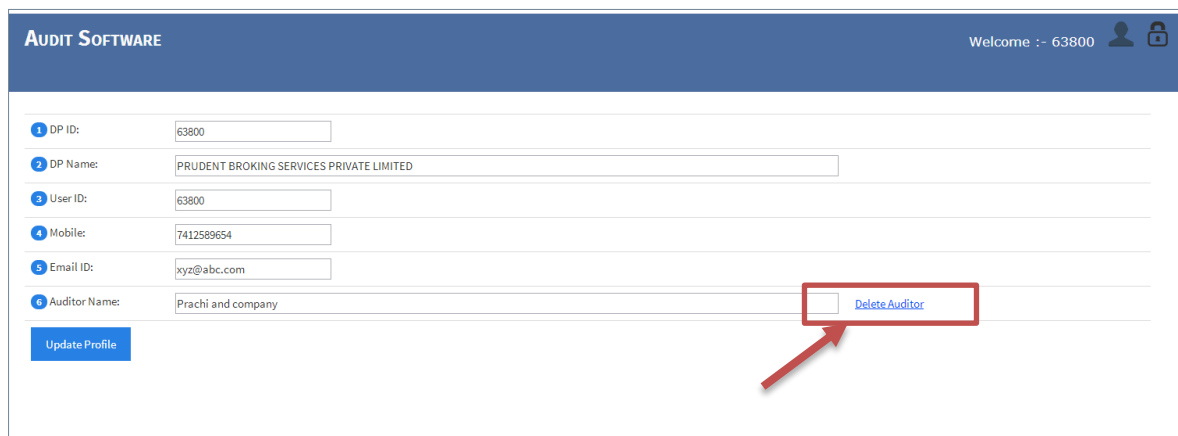
VI. Deletion of Auditor

- DP can delete an auditor from its Login. It may be due to change in its Internal Auditor or has wrongly selected an auditor while creating account for auditor.
- DP needs to login into the system. Following page will appear (Fig. 17).



(Fig. 17)

- Click on View DP Profile. Fig. 18 will appear.



(Fig. 18)

- Name of the mapped auditor will appear. Select Delete Auditor (Fig. 18). The Auditor will be deleted. The DP needs to then follow the procedure as mentioned in 'Creating account for Auditor' for adding new auditor or select the auditor from the drop down list.

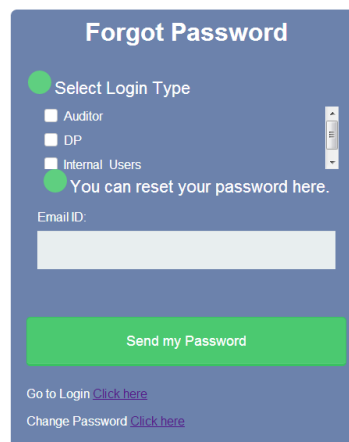
VII. Forgot Password

- Only registered users can use this link.



(Fig. 19)

- Following screen will appear (Fig. 20).

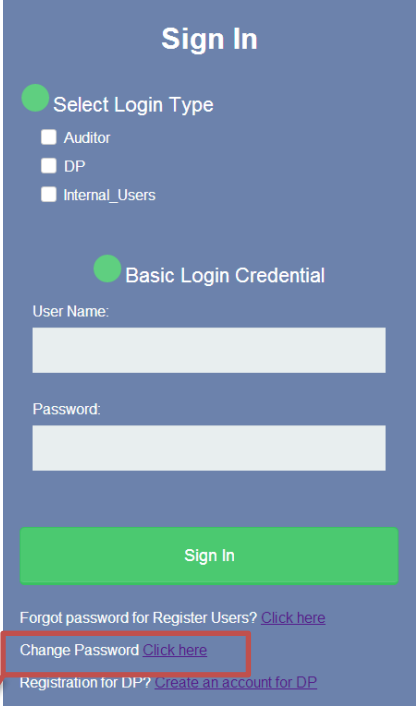


(Fig. 20)

- Select your Login Type (viz. DP/ Auditor)
- Enter your email ID and click on “Send my Password”. The new password will be emailed to the respective email ID. Please note password will be emailed to the registered email id only after validation.
- DP/ Auditor can change the system generated password by following the procedure for Change Password.

VIII. Change of Password

- DP and Auditor have facility to change their password. 30 days password expiry policy is followed

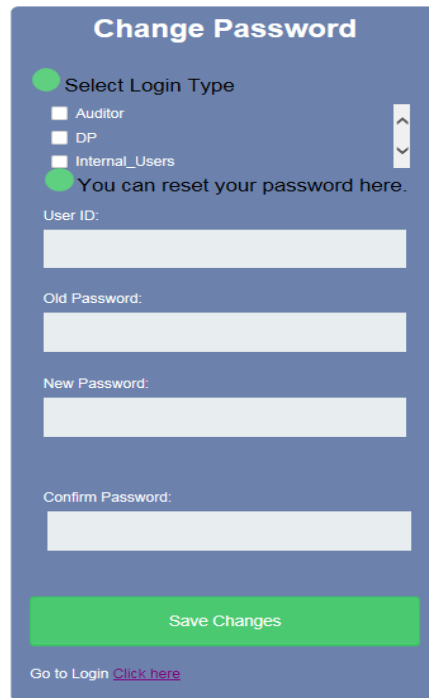


The image shows a 'Sign In' form with a blue background. It includes a 'Select Login Type' section with radio buttons for 'Auditor', 'DP', and 'Internal_Users'. Below this is a 'Basic Login Credential' section with input fields for 'User Name:' and 'Password:'. A green 'Sign In' button is positioned below the password field. At the bottom of the form, there are three links: 'Forgot password for Register Users? [Click here](#)', 'Change Password [Click here](#)', and 'Registration for DP? [Create an account for DP](#)'. The 'Change Password' link is highlighted with a red box, and a red arrow points from a box labeled 'Click Here' to this link.

Click Here

(Fig. 21)

- Following page will open (Fig. 22)

A screenshot of a 'Change Password' web form. The form has a blue header with the title 'Change Password'. Below the header, there is a green circle icon followed by the text 'Select Login Type'. Underneath, there are three radio button options: 'Auditor', 'DP', and 'Internal_Users'. To the right of these options is a vertical scrollbar. Below the radio buttons, there is a green circle icon followed by the text 'You can reset your password here.'. The form then contains four text input fields labeled 'User ID:', 'Old Password:', 'New Password:', and 'Confirm Password:'. At the bottom of the form is a large green button labeled 'Save Changes'. Below the button, there is a link that says 'Go to Login [Click here](#)'.

(Fig. 22)

- DP/ Auditor need to select their Login Type, Mention User ID, Old Password, New Password and click on 'SAVE CHANGES'.
- The password will be changed and the DP/ Auditor can login with New Password.