# Central Depository Services (India) Limited

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COMMUNIQUÉ TO DEPOSITORY PARTICIPANTS

**CDSL/A,I&C/DP/POLCY/2026/634** **September 15, 2026**

## ONLINE FACILITY FOR SUBMISSION OF NET WORTH CERTIFICATE & AUDITED FINANCIAL STATEMENTS

DPs are advised to refer to Communique No. CDSL/AUDIT/DP/POLCY/2025/616 dated September 12, 2025, regarding the submission of the Net Worth Certificate and a copy of the Audited Financial Statements (AFS), along with the auditor's report, by October 31 of the relevant financial year. Accordingly, all DPs shall submit the Net Worth Certificate along with the Audited Financial Statements (AFS) for the financial year ended March 31, 2026, on or before **October 31, 2026**.

DPs are requested to note that the online facility for submission of the Net Worth Certificate and Audited Financial Statements has been enhanced with certain additional features, the details of which are provided in **Annexure – A**. Further, during the verification process, any clarifications sought by CDSL from DPs regarding the computation of net worth, along with any clarifications or supporting documents submitted by DPs in response thereto, shall be routed through the Audit web application. The detailed process for the same is provided in **Annexure – B**.

DPs are requested to take note of the above and follow the revised process accordingly.

It may be noted that all applicable clauses, instructions, requirements, and provisions stipulated in the aforesaid Communiqué No. CDSL/AUDIT/DP/POLCY/2025/616 dated September 12, 2025, shall continue to remain applicable and unchanged, including the process for uploading the Audited Financial Statements (AFS).

DPs shall ensure that correct and complete copy of the Net Worth certificate and Audited Financial Statements are submitted through the Audit web portal within the prescribed timeline. In case of any incorrect submission or incomplete documents uploaded, the same shall be treated as non-submission of the required documents, and the applicable penalty shall be levied in accordance with Operating Instructions Annexure 11.1.

In case of any further queries regarding this communiqué may be addressed to CDSL-Audit on (022) 6234 3077/6234 3489/6234 3074/6234 3084 or e-mail at nwafs@cdslindia.com.

**For and on behalf of**
**Central Depository Services (India) Limited**

**sd/-**

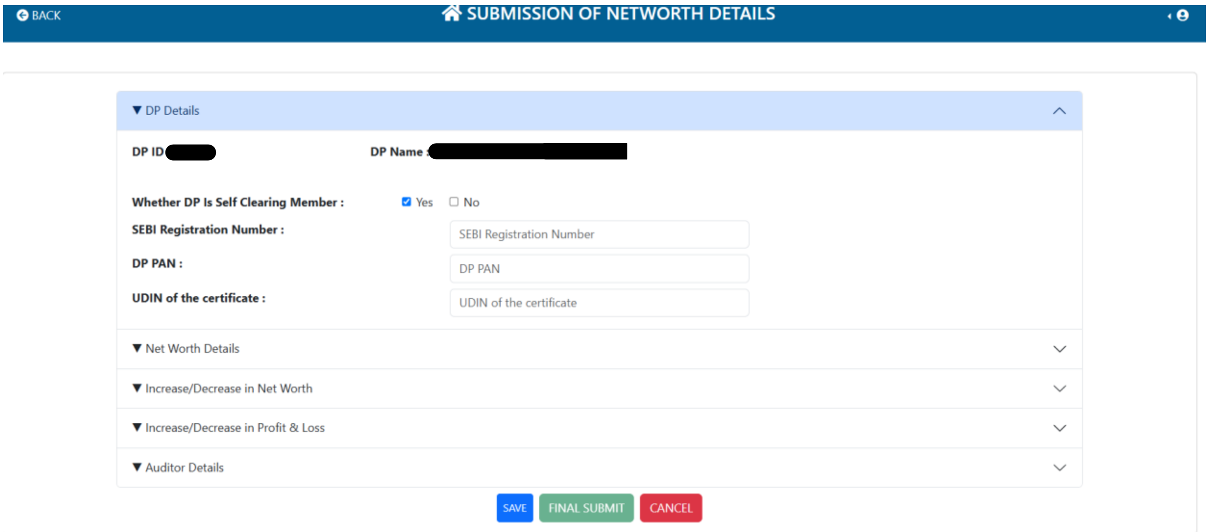
**Ajit Prabhu**
**Sr. Manager – Audit, Inspection & Compliance**

## Annexure A

**PROCEDURE FOR SUBMISSION OF NET WORTH CERTIFICATE:**

1. Log in into Audit application by using the link: https://auditweb.cdslindia.com
2. Sign in using 'Login Type- DP
3. Logging in, select the Audit Type as "**Net worth Certificate**" choose the appropriate **'Audit Month'**. (e.g.: March 2026) and select the DP and confirm.


4. Once DP login the net worth tab following screen will be displayed as under:

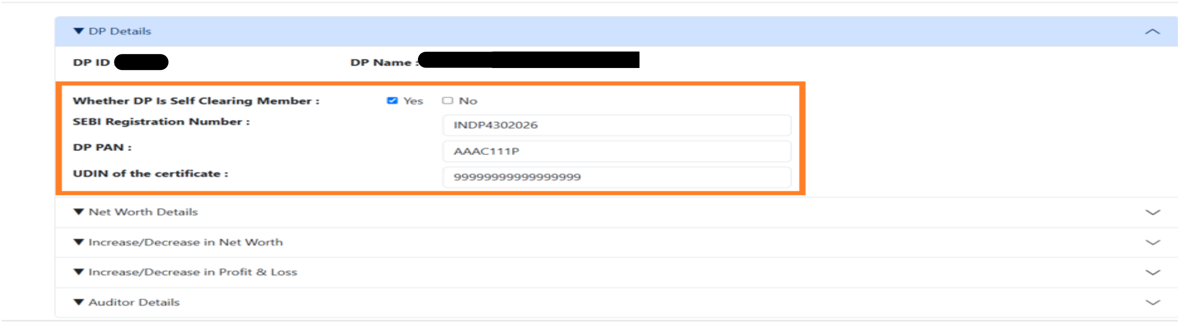



5. DPs need to indicate their Self-Clearing Member Status:
   - ➢ If the DP is a Self-Clearing Member, DP needs to tick 'Yes'.
   - ➢ If you are not a Self-Clearing Member, tick 'No
6. Following are the mandatory details required to be Entered by DPs:

   i. SEBI Registration Number

   ii. DP PAN

   iii. UDIN of the certificate



▼ DP Details

DP ID [redacted] DP Name : [redacted]

| | | |
|---|---|---|
| Whether DP Is Self Clearing Member : | ☑ Yes | ☐ No |
| SEBI Registration Number : | INDP4302026 | |
| DP PAN : | AAAC111P | |
| UDIN of the certificate : | 9999999999999999 | |

▼ Net Worth Details

▼ Increase/Decrease in Net Worth

▼ Increase/Decrease in Profit & Loss

▼ Auditor Details

7. Net worth Certificate with computation:

   Once DP selects net worth details, following screen will be displayed,

▼ Net Worth Details

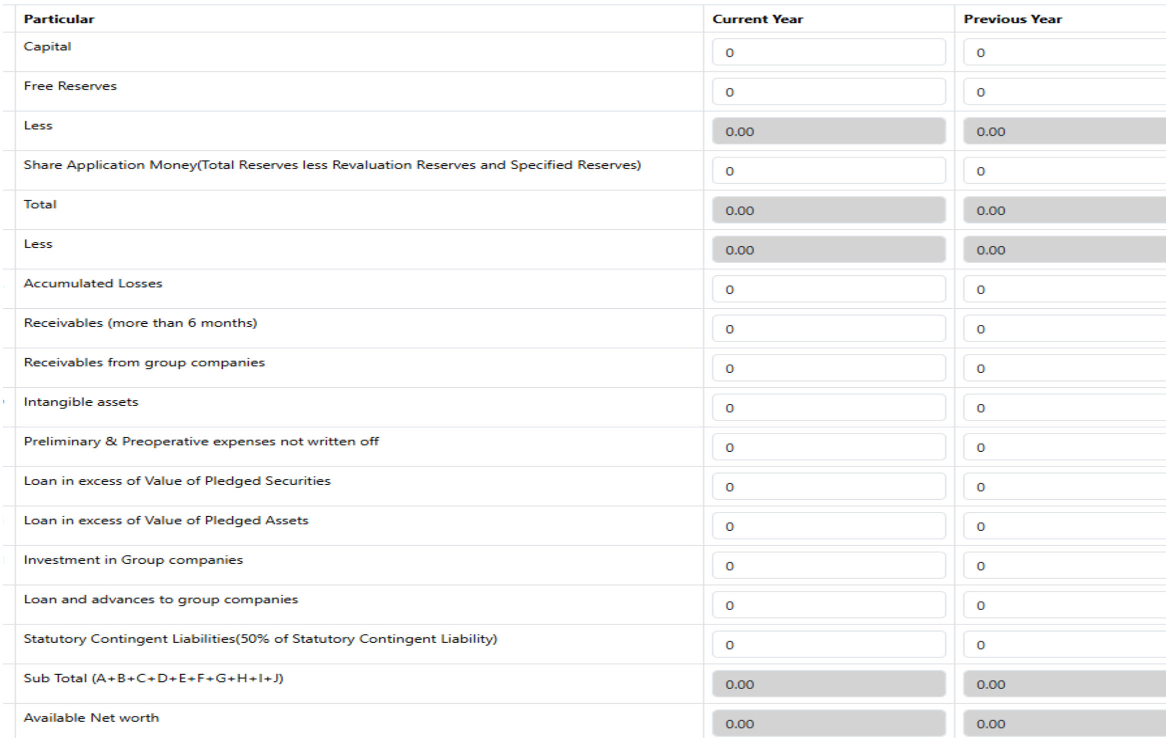
Latest Net worth amount : 0

upload scanned documents

Networth Certificate with computation :

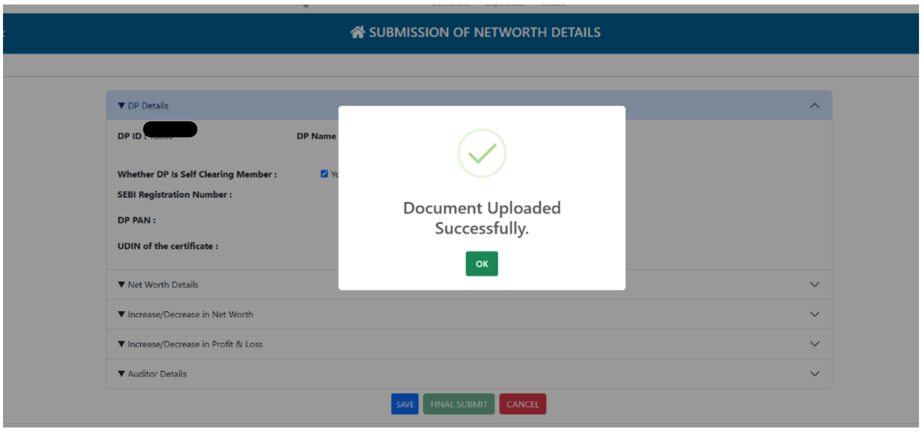
Choose File No file chosen UPLOAD DOWNLOAD

8. DP needs to enter the latest net worth amount i.e as per schedule month i.e March, XXXX.



| Particular | Current Year | Previous Year |
|---|---|---|
| Capital | 0 | 0 |
| Free Reserves | 0 | 0 |
| Less | 0.00 | 0.00 |
| Share Application Money(Total Reserves less Revaluation Reserves and Specified Reserves) | 0 | 0 |
| Total | 0.00 | 0.00 |
| Less | 0.00 | 0.00 |
| Accumulated Losses | 0 | 0 |
| Receivables (more than 6 months) | 0 | 0 |
| Receivables from group companies | 0 | 0 |
| Intangible assets | 0 | 0 |
| Preliminary & Preoperative expenses not written off | 0 | 0 |
| Loan in excess of Value of Pledged Securities | 0 | 0 |
| Loan in excess of Value of Pledged Assets | 0 | 0 |
| Investment in Group companies | 0 | 0 |
| Loan and advances to group companies | 0 | 0 |
| Statutory Contingent Liabilities(50% of Statutory Contingent Liability) | 0 | 0 |
| Sub Total (A+B+C+D+E+F+G+H+I+J) | 0.00 | 0.00 |
| Available Net worth | 0.00 | 0.00 |

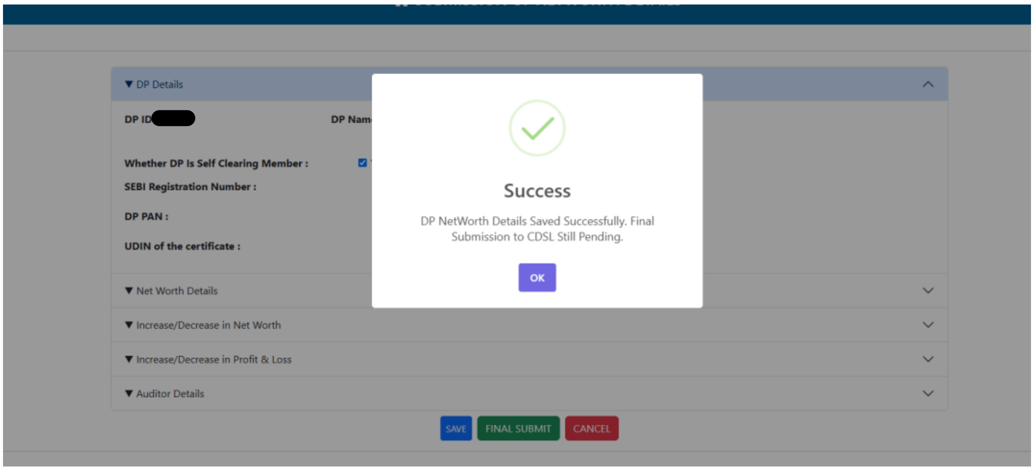
9. DP should upload the Net Worth Certificate along with computation in PDF format signed by statutory auditor/practicing chartered accountant. Once DP submits the Net worth certificate an auto-populate message – Document uploaded successfully.




** Please note that space or any special characters are not used in file name.*

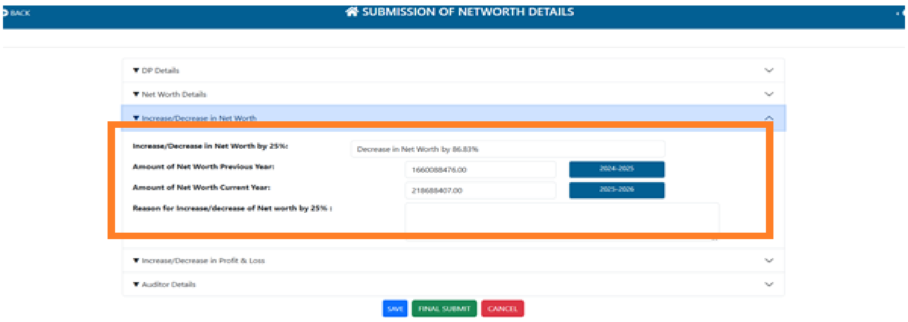
10. If the DP wants to verify the document uploaded DP can click download option and view the type of document submitted. (Kindly ensure to upload the correct documents before saving)

11. After this DP should click save button for saving the details and following screen will be displayed:

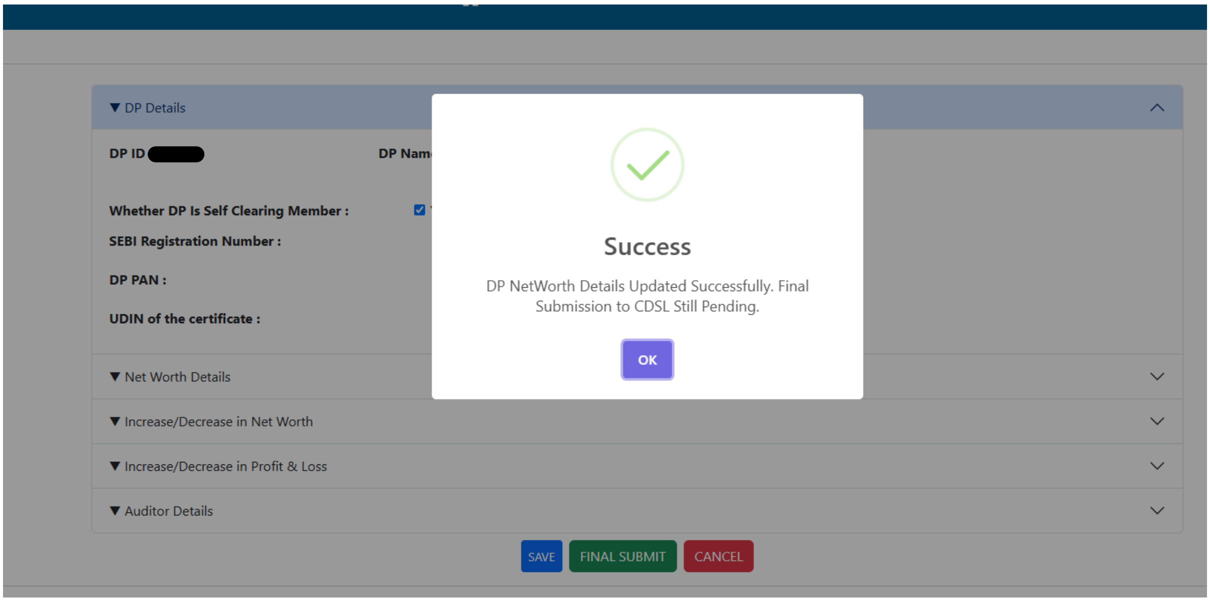



12. DP is required to enter the amount as per net worth certificate under each financial items as per net worth certificate.

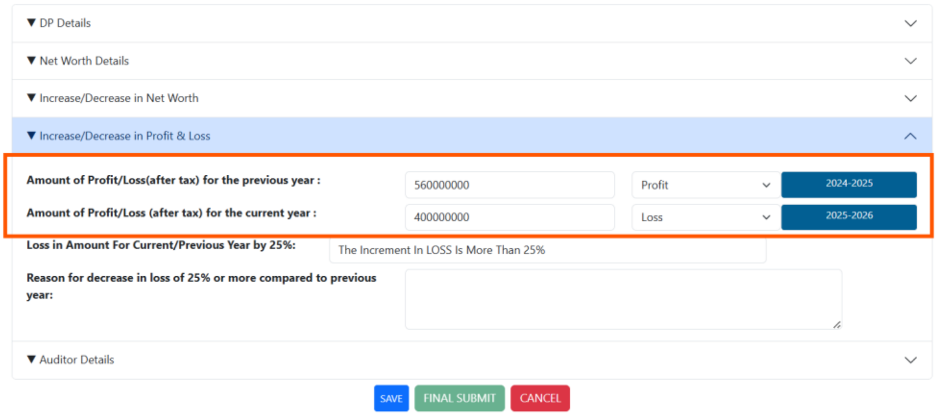
13. The net worth amounts entered by the DP under Net worth details will be auto captured for Increase/Decrease in Net worth as under:



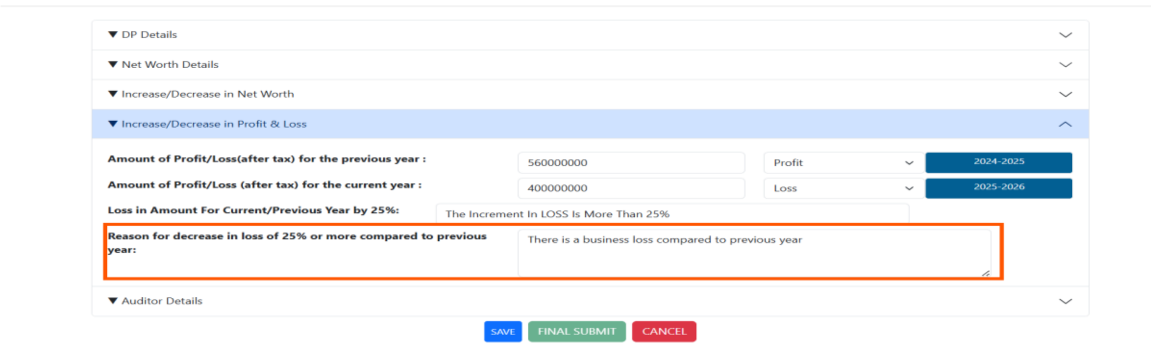
14. In case of an increase or decrease of more than 25% in net worth, the DP must mandatorily provide the reasons for such variation.
15. DP can click save, then following screen will appear



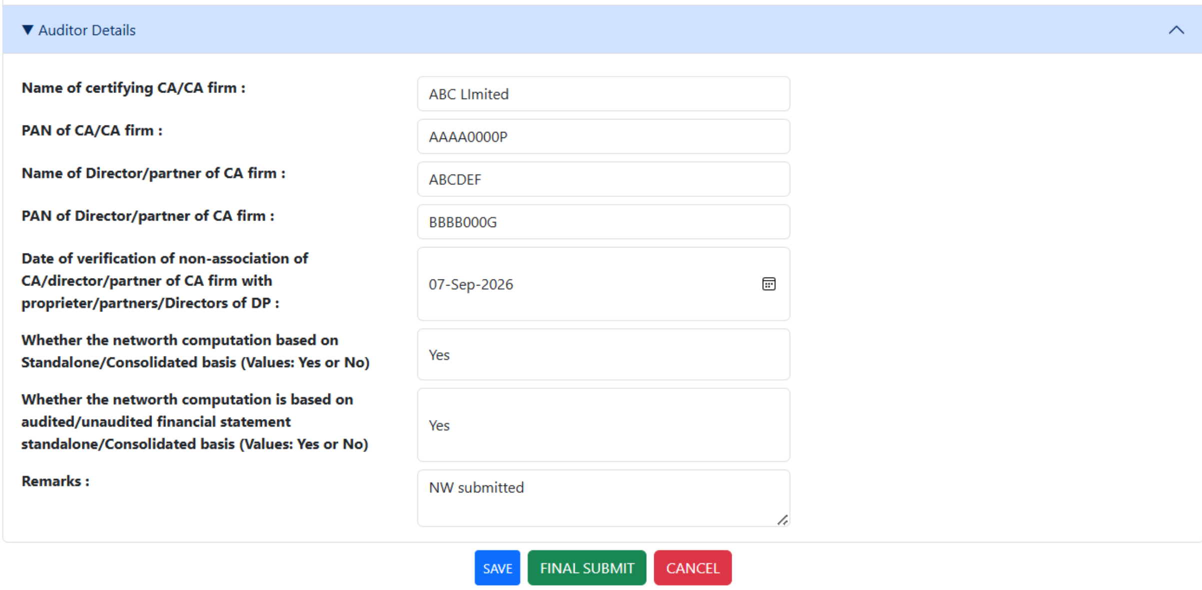

16. Next Increase/decrease in Profit & loss wherein DP needs to enter the profit or loss as per the financial statement.



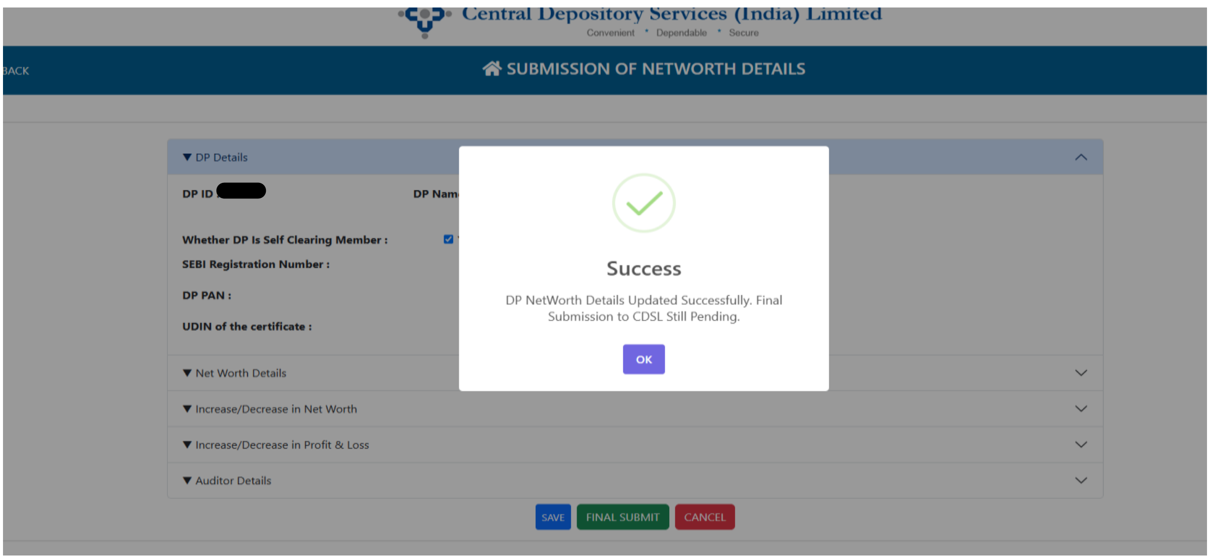

17. In case of increase/decrease is more than 25% reason should be entered by the DP.



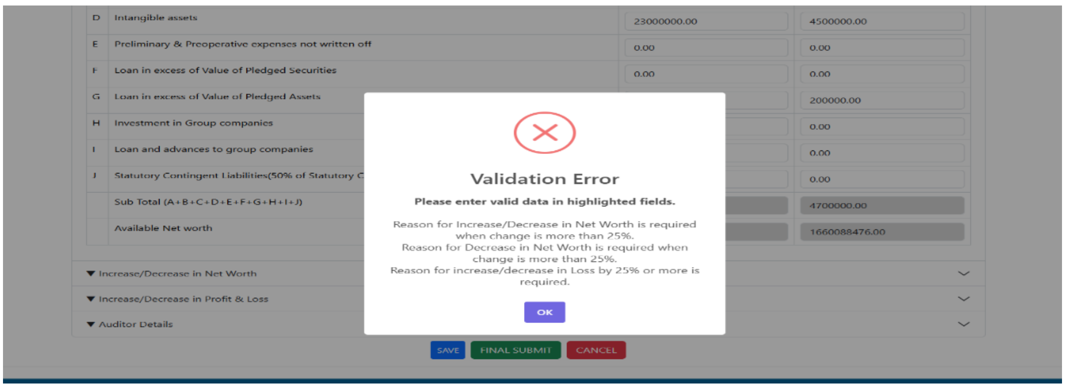

18. DP should enter all the mandated fields as under:



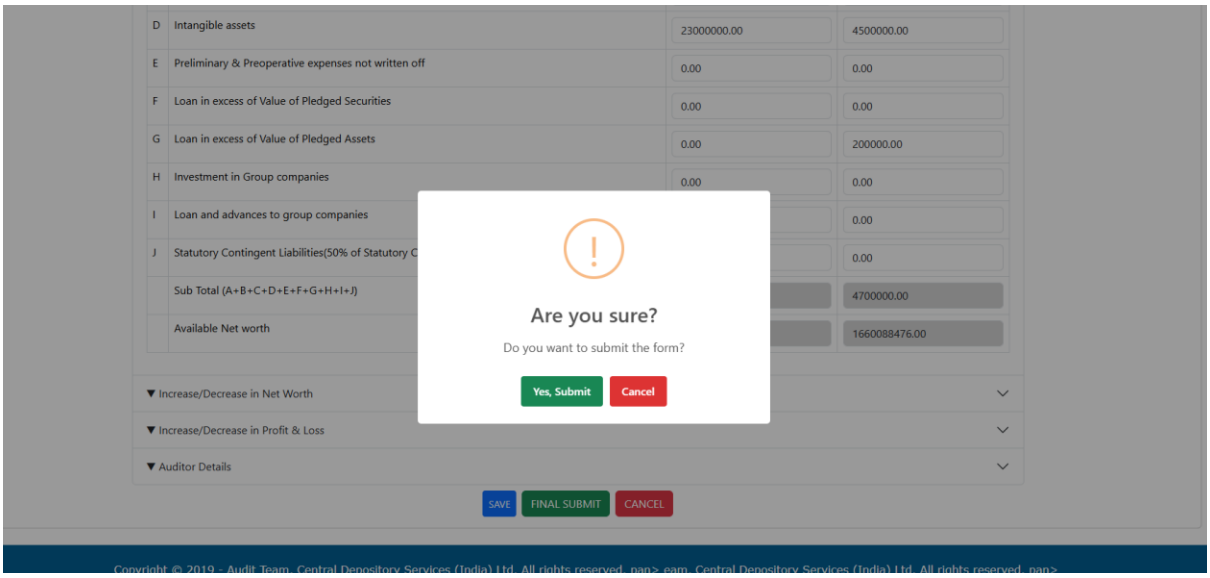

19. Once DP enters all details, then click save button. The screen will be displayed as under:



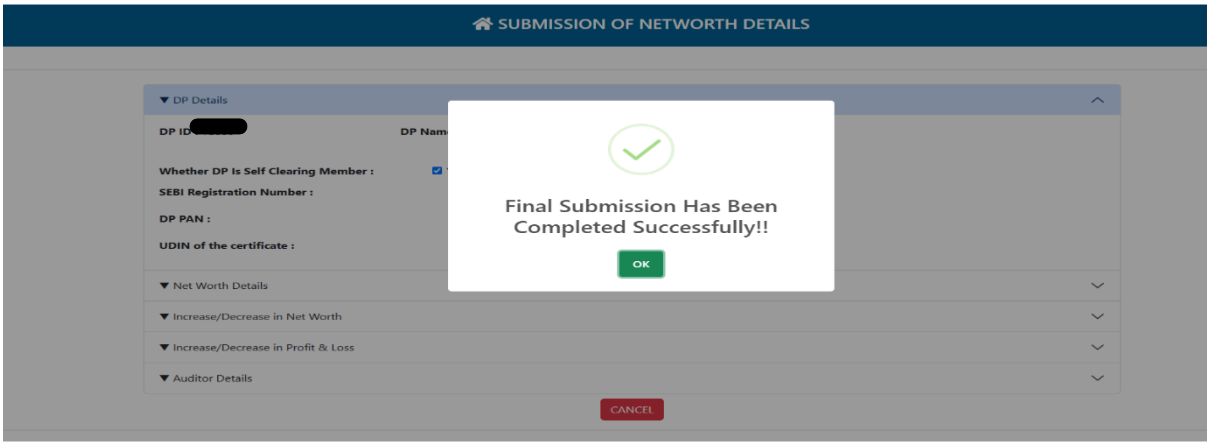

20. In case of non-submission of details in the mandated fields then following error message will be displayed as under:



21. Once the DP has submitted all the details, the system displays the following message for final submission.




22. Post clicking final submit then system gives a pop-up message as under:

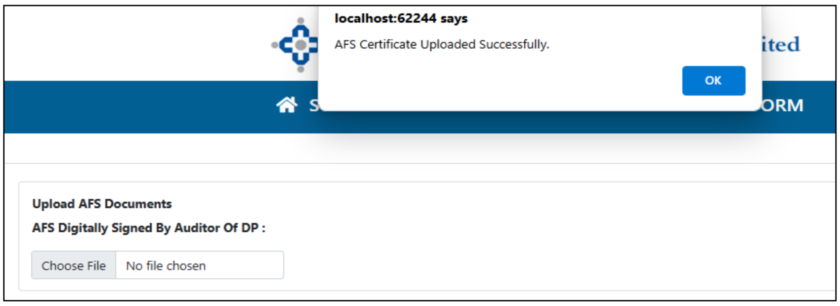


**Submission of Audited Financial Statements through https://auditweb.cdslindia.com**

1. Select the Audit Type as “Audited Financial Statement**” and** choose the appropriate **'Audit Month'**. (e.g.: March 2026) and select the DP and confirm.


2. Upload the AFS documents.


3. Message will display AFS uploaded successfully.

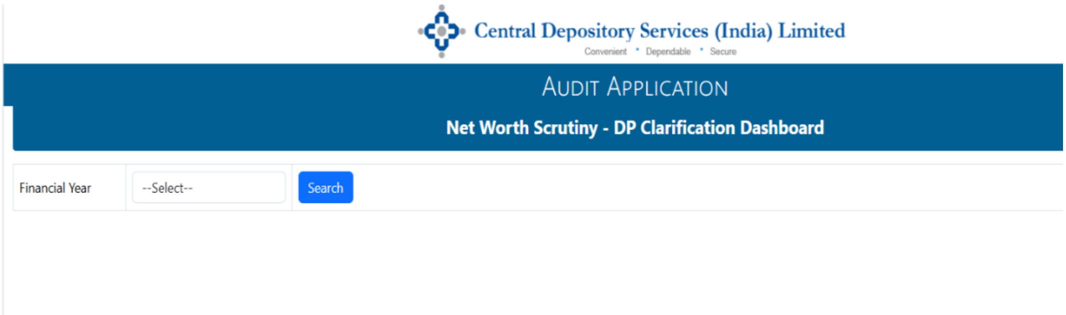



4. Once the Audited Financial Statement is uploaded, click on **‘Save’** and **'Final Submit'** to complete the submission process.
5. Please note that once the **'Final Submit'** button is clicked, the DP will no longer be able to submit any information or details.

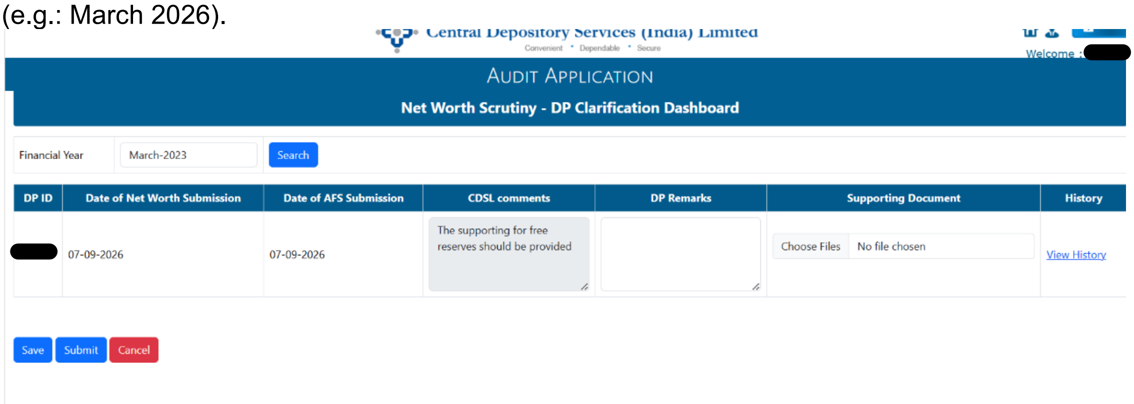
## ANNEXURE – B

### PROCEDURE FOR SUBMISSION OF CLARIFICATIONS SOUGHT BY CDSL FROM DPs

1. Log in into Audit application by using the link: [https://auditweb.cdslindia.com](https://auditweb.cdslindia.com)
2. Sign in using 'Login Type- DP
3. Once login the page following screen will be displayed,

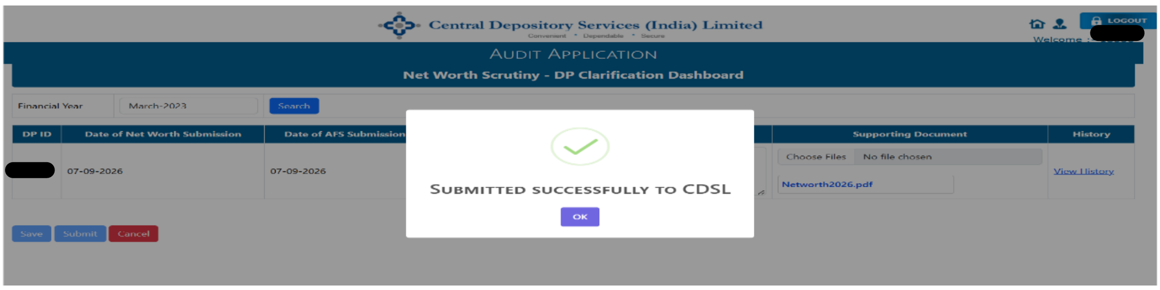



4. Logging in, select the Audit Type as "**NW scrutiny"** choose the appropriate **'Audit Month'**. (e.g.: March 2026).




5. DP needs to provide clarification based on CDSL comments and enclose the supporting documents (word, PDF, excel). DP will click save button after entering the comments and uploading the supporting.

6. Once DP submit then following screen will be displayed:




7. Please note that until the completion of the net worth verification process, CDSL may seek further clarifications or supporting documents from the DP through the Audit web application and the DP may submit its replies and supporting documents through the same facility.