



# Central Depository Services (India) Limited

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## COMMUNIQUE TO REGISTRAR & TRANSFER AGENTS

CDSL/AUDIT/RTA/POLCY/2026/105

April 07, 2026

### SUBMISSION OF REPORT ON INTERNAL AUDIT OF REGISTRAR AND TRANSFER AGENT

1. Attention of Registrar and Transfer Agents (RTAs) (including in-house RTAs) is drawn to CDSL Bye Laws 12.9 which states that RTAs shall ensure that an internal audit in respect of its depository operations is conducted at intervals of not more than six months by a qualified Chartered Accountant or a Company Secretary or a Cost and Management Accountant, holding a Certificate of Practice and a duly signed internal audit report shall be furnished to the Depository.
2. The scope, objectives, mandatory contents, and the checklist of the internal audit report is enclosed as **Annexure-A** which will be applicable for the internal audit for the half year ended 31<sup>st</sup> March 2026.
3. A system enhancement has been incorporated in the Audit Application for the Internal Audit Report, as detailed in **Annexure-B**. Certain fields are mandatory and the required details must be provided by both the Auditor and the RTA.
4. The due date for submission of IAR for half a year ended 31<sup>st</sup> March 2026 is **15<sup>th</sup> May 2026**. Issuer / RTAs to adhere strictly to the timelines for submitting the Internal Audit Report (IAR). Issuer / RTAs to note that failure to submit the IAR on or before the due date will result in penalties as per Operating Instructions.
5. The submission of IAR should be online as per the procedure prescribed in the Communique CDSL/A,I&C/RTA/POLCY/2018/22 dated March 20, 2018. Physically submitted IAR will not be accepted and shall be considered as non-submission.
6. RTAs activated during the half-year ended 31<sup>st</sup> March 2026 should submit the internal audit report pertaining to the period from the date of activation till the end of the half year.
7. Further, as per CDSL Bye Laws 12.10, every RTA shall ensure that internal audit findings along with management comments are placed before its Board of Directors in respect of its Depository operations.



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8. NISM Qualification:

The internal audit report should contain a declaration to the effect that at least one person conducting the internal audit of the RTA (including in-house RTAs) is NISM Series IIA certified. The internal audit report submitted by the RTA and signed by the auditors who have not fulfilled the requirement of NISM qualification, will not be accepted and will be considered as non-submission.

9. The importance of verifying the implementation of the Online Dispute Resolution (ODR) mechanism is crucial and internal auditors are required to ensure that the ODR mechanism is properly implemented and that all related website compliances are thoroughly checked before submitting the Internal Audit Report (IAR). Please be advised that failure to verify these aspects could result in actions being taken against both the RTA and the auditor.

10. RTAs are required to bring this to the notice of the internal auditors and ensure compliance.

CDSL – Audit, Inspection & Compliance Department on telephone nos. on (022) 6234-3143, 6234-3163, 6234-3081, 6234-3075, 6234-3095, 6234-3083, 6234-3455, 6234-3078.

Emails may be sent to: [audit@cdslindia.com](mailto:audit@cdslindia.com)

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

**sd/-**

**Urmila Chougule  
Senior Manager - Audit, Inspection & Compliance**

Internal

The internal audit should cover activities in respect of depository operations carried out by Registrar and Transfer Agent (RTA). A checklist of audit points is given below which stipulates the minimum areas to be verified. Over and above of the same, internal auditors may adopt more stringent requirements and expand the scope of audit or add more audit points to achieve the internal audit objectives listed below.

**OBJECTIVES OF INTERNAL AUDIT: -**

The following are the broad objectives of internal audit function of operations of an RTA: -

- a. To ensure that the Registrar and Transfer Agent (RTA) is complying with, Circulars issued by SEBI, Bye Laws and Operating Instructions for RTA, Communiqués issued by CDSL and the agreement entered with the CDSL.
- b. To ensure that the required internal controls, checks and risk management procedures are in place.
- c. To ensure that the manpower, procedures, and systems of the RTA are adequate with respect to the current and projected business of the RTA.
- d. To ensure that an appropriate risk management policy with internal control and exception reporting mechanism is in place.
- e. To ensure that the systems are managed in a manner to ensure that there is no risk to business continuity and integrity of data processing system is maintained at all times.
- f. To ensure adequacy of procedures with respect to maintenance of records. In the event of loss or destruction of data, sufficient backup of records should be available at all times.

**AUDIT REPORT: -**

The audit report should contain the following:

- 1) The scope, objectives, period of coverage and nature and extent of audit work performed.
- 2) The minimum sampling plan should be as mentioned in this communique under the head "Sampling Plan" and mentioned in the audit report as per the format provided for. The internal auditors should draw samples taking into consideration all ISINs managed (Listed/Unlisted) by the RTA/Issuers and give weightage to companies having a higher volume of transactions. Also, more samples should be drawn from listed Companies on exchanges.
- 3) Observations on all the checklist points should be commented highlighting the exceptions and deviations of repetitive nature. In case of any deviation from the prescribed procedure, the exact nature of deviation should be stated.
- 4) Recommendations of auditors if any, with respect to internal controls, procedures, etc.
- 5) Management comments on all the exceptions, deviations, adverse observations and recommendations made by the auditor.
- 6) Compliance status regarding observations made in the earlier audit report/s and previous CDSL inspection. In case of any misleading compliance provided by the RTA, the internal auditor should specifically comment on the same.
- 7) In case any point / comment is of confidential nature, auditor may communicate it separately to CDSL.
- 8) The checklist points which are not applicable should be marked as 'not applicable' indicating the reason for the same in the remark column or else may be considered as a non-compliance. The number of instances where non-compliance has been observed should be

stated under the column 'No. of Instances' and details of the same should be provided as Annexure to the report.

9) A statement by the auditor that he is not a related party to the RTA.

10) Auditor's membership number.

11) Name & Address of the Registrar and Transfer Agent (RTA)

RTA-ID :

Date(s) of Internal Audit:

Period for which internal audit is conducted:

Name, Telephone number and Email ID of the Compliance Officer:

Name of the Audit firm and officials conducting internal audit and contact details:

(Mention Tel.no./ Mobile no. /email ID)

| Sampling Plan                                                                                                    |                                    |                 |
|------------------------------------------------------------------------------------------------------------------|------------------------------------|-----------------|
| Audit Area                                                                                                       | Sample Size<br>(In actual numbers) | Sample Size (%) |
| Dematerialization (at least 25%)                                                                                 |                                    |                 |
| De-Statementization (at least 25%)                                                                               |                                    |                 |
| Dematerialization Rejections (at least 25%)                                                                      |                                    |                 |
| De-Statementization Rejections (at least 25%)                                                                    |                                    |                 |
| Rematerialisation (at least 25%)                                                                                 |                                    |                 |
| Re-Statementization (at least 25%)                                                                               |                                    |                 |
| Rematerialisation rejection (at least 25%)                                                                       |                                    |                 |
| Re-Statementization rejection (at least 25%)                                                                     |                                    |                 |
| Grievances received in respect of RTA operations received by RTA/Issuer (100%)                                   |                                    |                 |
| Other Areas (at least 25%) e.g. IPO / Corporate action, Distinctive Nos, transfer of locked-in securities etc... |                                    |                 |
| Reconciliation (at least as on two different dates for all the ISINs (100%) associated with the RTA).            |                                    |                 |

Note - Auditors shall verify the reconciliation for different dates and submit the details of such verification as annexure.

#### (1) Demat / Destatementization/ Remat / Restatementization / Redemption Requests Processing

| Sr. No. | Particulars Checked                                                                           | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1       | There is a proper procedure in place for inward of requests received from Participants        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 2       | Adequate controls exist over requests received and their respective status                    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 3       | Serial number and receipt date stamp has been affixed on all the requests received by the RTA | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 4       | All the requests received during the audit                                                    | <input type="checkbox"/> Yes                                                                |                 |                             |

| Sr. No. | Particulars Checked                                                                                                                                                                                                                                                                                                             | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
|         | period have been processed within the stipulated time frame                                                                                                                                                                                                                                                                     | <input type="checkbox"/> No<br><input type="checkbox"/> N/A                                 |                 |                             |
| 5       | Date of receipt mentioned on the requests matches with the receipt date entered in CDAS                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 6       | Request forms received were duly authorised by the Depository Participant and were completely filled in.                                                                                                                                                                                                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 7       | No requests have been confirmed where there exists any prohibitory order, stop transfer, attachment order, or disputed title on the said securities or MF units                                                                                                                                                                 | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 8       | RTA accepts and processes the physical certificates having the old name on the physical certificate/s, provided the new name of the company is available on CDSL website and DP's verification stamp on the DRF and/ or if the same is accompanied with printout of change of company name from MCA portal. Refer Comm 2024/75. | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |

## (2) Dematerialization

| Sr. No. | Particulars checked                                                                                                                                                                                                                                           | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1       | Validity of the certificate/"Letter of confirmation" is verified, on receipt of physical security certificates/Letter of confirmation.                                                                                                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 2       | On receipt of physical security certificates, the RTA verifies whether the application for demat has been made by the person(s) whose name is recorded in the Register of member / debenture holders as the case may be                                       | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 3       | Register of member (ROM) is updated on confirmation of demat requests                                                                                                                                                                                         | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 4       | On receipt of physical security certificates, the RTA tallies the details mentioned in the DRF with details received electronically                                                                                                                           | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 5       | On receipt of physical security certificates, whether the RTA tallies the signature of the applicant(s) with the signature recorded by the RTA                                                                                                                | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 6       | Certificates received with requests were marked with words "Surrendered for Demat, DP ID, DP name and client ID mentioned on the certificate                                                                                                                  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 7       | Issuer/RTA have created/updated the Database for Distinctive numbers of equity shares for dematerialization of listed companies and the same is verified at the time of dematerialization                                                                     | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 8       | Procedure for demat as prescribed in RTA Operating Instructions is complied with                                                                                                                                                                              | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 9       | RTA ensures that demat requests are honored within a period of 15 days from the date of physical receipt of the DRF                                                                                                                                           | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 10      | Issuer/RTA has accepted the demat request, wherein physical security certificate(s) have got lost in transit, and carried out the dematerialization on the basis of indemnity and proof of dispatch furnished by the Participant as per prescribed guidelines | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 11      | In case of transposition cum demat, proper internal controls are implemented                                                                                                                                                                                  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |

| Sr. No. | Particulars checked                                                                                                                                                                                                                                                                                                      | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
|         | to ensure that the transposition form contains those combinations of names in which the BO account has been opened.                                                                                                                                                                                                      | <input type="checkbox"/> N/A                                                                |                 |                             |
| 12      | RTA gives credit of demat securities for which listing approval has been received from the relevant stock exchange/s                                                                                                                                                                                                     | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 13      | In case of RTA handling only the electronic connectivity, the physical RTA informs the receipt of documents related to DRF to the electronic RTA (Note: Electronic RTA should confirm or reject only on the basis of intimation received from physical RTA)                                                              | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 14      | Procedure for withdrawal of demat request as prescribed in RTA Operating Instructions is complied with                                                                                                                                                                                                                   | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 15      | RTA follows the due diligence process in respect of processing of dematerialization request of remaining physical shares as prescribed in SEBI Circular SEBI/HO/MIRSD/RTAMB/CIR/P/2019/122 dated November 05, 2019 (Ref Comm. CDSL/OPS/RTA/POLCY/2019/126 dated November 06, 2019)                                       | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 16      | In instances, where flags/alerts have been generated by Depository for mismatch of name on the share certificate(s) vis-à-vis name of the BO of demat account, RTA has obtained the additional documents explaining the difference in name as per SEBI Circular SEBI/HO/MIRSD/RTAMB/CIR/P/2019/122 dt. November 05, 2019 | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 17      | RTA/Issuer follows the procedure as per the guidelines issued vide SEBI Circular No. 2022/8 dated January 25, 2022 regarding issuance of securities in dematerialized form in case of Investor Service Requests of listed companies                                                                                      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 18      | RTA has a suitable SOP to handle instance(s) of erroneous confirmation of the demat request processed. (Ref. Communique CDSL/OPS/RTA/POLCY/2023/135 dated July 20, 2023)                                                                                                                                                 | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 19      | RTA has appropriately rectified the demat                                                                                                                                                                                                                                                                                | <input type="checkbox"/> Yes                                                                |                 |                             |

| Sr. No. | Particulars checked                                                                                                        | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
|         | requests which were erroneously confirmed instead of being rejected, if any.                                               | <input type="checkbox"/> No<br><input type="checkbox"/> N/A                                 |                 |                             |
| 20      | Conversion request form of Alternative Investment Fund (AIF) units are processed in accordance with SEBI/ CDSL guidelines. | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |

**(3) Dematerialisation Rejections**

| Sr. No. | Particulars Checked                                                                                                                                                                                                           | Comments                                                                                    | No. of Instances | Remarks of Auditors |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------------|---------------------|
| 1       | RTA rejects the demat requests electronically by capturing the appropriate rejection reason if certificates / documents are not received within 30 days from the date of electronic request logged into the system by the DPs | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                     |
| 2       | In case of rejection, RTA returns the certificates relating to those securities to the DP in all cases and proof of dispatch is maintained                                                                                    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                     |
| 3       | The rejection memo contains DP ID, client ID, rejection code and rejection reason                                                                                                                                             | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                     |
| 4       | Rejection reason as mentioned in memo matches with rejection reason entered in CDAS system                                                                                                                                    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                     |
| 5       | The RTA/Issuer is rejecting the request for valid reason                                                                                                                                                                      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                     |
| 6       | In case of rejection of demat requests, all the formalities as prescribed in Operating Instruction for Issuer / RTA are complied with                                                                                         | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                     |

**(4) Destatementization**

| Sr. No. | Particulars checked                                                                                                                    | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1       | On receipt of Statement of Account (SOA), the RTA tallies the details mentioned in DRF with details received electronically            | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 2       | Received date mentioned on the DRF matches with received date entered in the system                                                    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 3       | Procedure for destat as prescribed in RTA Operating Instructions is complied with                                                      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 4       | RTA ensure that destat requests are honored within a period of 2 days from the date of physical receipt of the DRF. Ref Comm 2024/134. | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 5.      | Transposition cum destat request is not processed by the RTA                                                                           | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 6.      | Signature of the BO is verified with the records available with Issuer/RTA                                                             | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |

**(5) Destatementization Rejections**

| Sr. No. | Particulars checked                                                                                                                                                                                                   | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1.      | In case of rejection, the RTA returns the Statement of account relating to those securities to the DP in all cases and proof of dispatch is maintained                                                                | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 2       | Rejection code and rejection reason as mentioned in the rejection memo matches with that captured in the CDAS                                                                                                         | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 3       | Rejection code and rejection reason selected by RTA/Issuer for rejecting the request was correct                                                                                                                      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 4       | RTA rejects the destat requests electronically by capturing the appropriate rejection reason if SOA / documents are not received within 30 days from the date of electronic request logged into the system by the DPs | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |

|   |                                                                                                                                                |                                                                                             |  |  |
|---|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|--|--|
| 5 | In case of rejection of destat requests, whether all the formalities as prescribed in Operating Instruction for Issuer / RTA are complied with | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |  |  |
|---|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|--|--|

**(6) Rematerialisation/ Repurchase of existing scrips**

| Sr. No. | Particulars checked                                                                                                                                                                 | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1       | RTA checks that the remat request made by the BO has been authorized by the DP                                                                                                      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 2       | The procedure for acceptance and rejection of remat request as prescribed in Operating Instructions for Issuer / RTA is complied with                                               | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 3       | Name of the BO as the Registered Owner(s) of the rematerialised securities is recorded and CDSL is debited in the Register of Members of the Issuer for the rematerialised quantity | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 4       | Printed certificates are sent directly to the Registered Owner at the address mentioned on the RRF and proof of despatch of certificates maintained                                 | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 5       | RTA / Issuer has issued the repurchase / redemption warrant in case of repurchase of units                                                                                          | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 6       | The process of rematerialisation is completed within 30 days of the receipt of intimation of remat request from CDSL                                                                | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 7       | The back office records are reconciled with the CDSL records for pending rematerialisation                                                                                          | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |

**(7) Rematerialisation Rejections**

| Sr. No. | Particulars Checked                                                                     | Comments                                                                                    | No. of Instances | Remarks of internal auditor |
|---------|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------------|-----------------------------|
| 1       | The remat rejection memo contains DP ID, client ID, rejection code and rejection reason | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 2       | Rejection memos have been sent in all                                                   | <input type="checkbox"/> Yes                                                                |                  |                             |

|   |                                                                                                                             |                                                                                             |  |  |
|---|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|--|--|
|   | cases of rejections within seven days of rejection.                                                                         | <input type="checkbox"/> No                                                                 |  |  |
| 3 | Rejection code and rejection reason as mentioned in the rejection memo matches with that captured in the CDAS by RTA/Issuer | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |  |  |
| 4 | Proof of despatch for remat request rejections has been properly maintained by the RTA/Issuer                               | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |  |  |
| 5 | RTA/Issuer is rejecting the request for valid reason                                                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |  |  |

## (8) Restatementization

| Sr. No. | Particulars checked                                                                                                                                                                         | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1       | At the time of restatementization, units have been issued to the person as per the pattern of holdings in the demat account with the participant from which such units are restatementized. | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 2       | AMC / RTA ensures processing of the Restat(reconversion) requests within 5 days from the date of set-up. Ref Comm 2024/134.                                                                 | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |

x

| Sr. No. | Particulars checked                                                                                                                          | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1.      | Objection memos have been sent in all cases of rejections.                                                                                   | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 2.      | Objection code and objection reason in case of restatementisation as mentioned in the objection memo matches with that captured in the CDAS. | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 3.      | The objection code and objection reason selected by RTA/Issuer for rejecting the request was correct.                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |

|    |                                                                                                                           |                                                                                             |  |  |
|----|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|--|--|
| 4. | AMC/RTA electronically intimates the rejection of restate request and sends the rejection letter to the DP within 7 days. | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |  |  |
|----|---------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|--|--|

**(10) IPO / Corporate Action Processing**

| Sr. No. | Particulars checked                                                                                                                                                                                                                                                                             | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1       | RTA has taken appropriate action on 'unsuccessful allotments' (Report RT38/RT98/RT24) and any unclaimed shares (i.e., shares which could not be allotted to the rightful shareholder due to insufficient/incorrect information or any other reason) have been credited to the suspense account. | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 2       | The name of CDSL is recorded as "Registered owner of Securities" in the Register of Members for securities allotted in electronic form in CDSL                                                                                                                                                  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 3       | In case of cash corporate action, bank account details of the investors as provided by CDSL are used                                                                                                                                                                                            | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 4       | In case of cash corporate action, ECS facility (wherever available) is used for such distribution                                                                                                                                                                                               | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 5       | Proper controls are in place to ensure that allotments for mismatched items are made in physical form after trying to rectify the errors                                                                                                                                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 6       | Reconciliation of its records i.e. total number of applicants in electronic mode = Total successful allottees (electronic credit + physical credit in respect of mismatch cases) + Applications rejected) is done                                                                               | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |

**(11) Reconciliation of ISIN Balances**

| Sr. No. | Particulars checked                                                                                          | Comments                                                    | No of instances | Remarks of internal auditor |
|---------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------|-----------------------------|
| 1       | RTA is carrying out process of daily reconciliation through its back office software and maintaining record. | <input type="checkbox"/> Yes<br><input type="checkbox"/> No | No instances    |                             |
| 2       | ISIN balances are reconciled on daily basis                                                                  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No |                 |                             |

|   |                                                                                                                                                |                                                                                             |  |  |
|---|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|--|--|
| 3 | Separate folios for NSDL & CDSL are maintained in back office                                                                                  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |  |  |
| 4 | RTA verifies the securities held by CDSL in the books of the issuing company by reconciling the inter depository transactions on a daily basis | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |  |  |
| 5 | RTA reconciles security balances of CDSL+NSDL+securities held in physical form with listed and issued capital of a company on daily basis      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |  |  |
| 6 | Issuer/ RTA maintains Register for recording all information/ Reconciliation figures for each ISIN on a daily basis (Refer RTA O.I.5.5.2)      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |  |  |
| 7 | In case of mismatch found during reconciliation, RTA immediately informs CDSL about the same                                                   | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |  |  |
| 8 | RTA submits Reconciliation of Share Capital Audit Report (Quarterly) in case of any difference in issued, listed and the capital held by CDSL  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |  |  |

**(12) Investor Grievances**

| Sr. No. | Particulars checked                                                                                                        | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1       | There is system to record & redress all grievances of clients received within stipulated time.                             | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 2       | In case of any grievance received from the BO, the same is reported to CDSL through grievance report                       | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 3       | RTA informs the action taken for pending grievances received regarding non-receipt of non-cash corporate action            | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 4.      | Quarterly investor grievance reports have been submitted to CDSL as per SEBI / CDSL guidelines within stipulated timelines | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 5       | Issuer/RTA has registered on the Common Online Dispute Resolution Portal ("ODR Portal") as per SEBI Circular viz.          | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |

| Sr. No. | Particulars checked                                                                                                                                                                                                                          | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
|         | SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/131 dated July 31, 2023 and has displayed a link to the ODR Portal on the home page of their websites and mobile apps.                                                                                    |                                                                                             |                 |                             |
| 6       | The Action Taken Report ("ATR") has been submitted to SEBI within 21 calendar days from the date of receipt of the complaint from SCORES portal.                                                                                             | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 7       | RTAs disclosed the data on complaints received against them or against issues dealt by them and redressal thereof on their websites within prescribed timelines. (Ref Comm 2024-72)                                                          | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 8       | RTA/issuer updated the details related to Grievance Redressal, Escalation, Timelines etc. with respect to depository operation, in Investor charter and displayed the same on website and at prominent places in offices. (Ref Comm 2024-72) | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |

## (13) System Areas

| Sr. No. | Particulars checked                                                                                                                                                                                              | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1       | Physical access to client machine is restricted to authorized persons                                                                                                                                            | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 2       | Variable Access Rights is implemented in CDAS                                                                                                                                                                    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 3       | There is no occasion of failure to establish connectivity with depository even through alternate means of communication                                                                                          | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 4       | Single point connectivity for all the work related to share registry in terms of both physical and electronic is maintained by listed companies as per SEBI circular no. D&CC/FITTC/Cir-15/2002 dated 27/12/2002 | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 5       | Antivirus software is loaded/ upgraded/enabled on server and/or client machine                                                                                                                                   | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |

## (14) Other Areas

| Sr. No. | Particulars checked                                                                                                                                                                                       | Comments                                                                                    | No. of Instances | Remarks of internal auditor |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------------|-----------------------------|
| 1       | The Issuer handling registry operations in-house has exceeded one lac limit of account holders and requires to be registered as Share transfer agent under RTA Regulation 2g (ii) as per SEBI requirement | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 2       | RTA operations are carried out after following all communiqués issued by CDSL/SEBI                                                                                                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                  |                             |
| 3       | All associated persons engaged in RTA activities are NISM-Series IIA certified (as per SEBI notification dated 04-Sep-2009)                                                                               | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                  |                             |
| 4       | The requirement of maintaining trained staff is followed (as per RTA operating instruction chapter 8.2)                                                                                                   | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                  |                             |
| 5       | Issuer/RTA has processed requests for transfer of locked-in securities or securities held under suspended ISIN in case of account transfer and transmission                                               | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                  |                             |

| Sr. No. | Particulars checked                                                                                                                                                                                                                                                   | Comments                                                                                    | No. of Instances | Remarks of internal auditor |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------------|-----------------------------|
|         | (Refer RTA Communique 987).                                                                                                                                                                                                                                           |                                                                                             |                  |                             |
| 6       | Change in details of Compliance Officer / Authorized Signatory / Office address in prescribed format is submitted to CDSL.                                                                                                                                            | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 7       | The discrepancies and /or non-compliances observed during previous inspections / last two internal audit are rectified and /or complied with. (Please refer the non-compliance letter issued by CDSL)                                                                 | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 8       | RTA/ Issuer has placed last CDSL inspection report and corrective action taken before the meeting of its Board of Directors held on_____ (same may be verified from the extract of the minutes of the Board Meeting)                                                  | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 9       | RTA/ Issuer has placed last CDSL internal audit report and corrective action before the meeting of its Board of Directors held on_____ (same may be verified from the extract of the minutes of the Board Meeting)                                                    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                  |                             |
| 10      | At least one person of internal auditors of RTA conducting internal audit is NISM Series IIA certified)                                                                                                                                                               | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                  |                             |
| 11      | The internal auditors are not related party to the RTA                                                                                                                                                                                                                | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                  |                             |
| 12      | Issuer / RTA has obtained requisite details of Promoters/ Promoter Group from the listed Issuers and uploaded the same in the prescribed format on the CDSL system.                                                                                                   | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                  |                             |
| 13      | The Issuer / RTA, in case of any change in Promoters / Promoter Group (i.e. for Addition, Modification or Deletion), obtained the approval of the stock exchange(s) on which the securities of company is / are listed and thereafter updated the same in CDSL system | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                  |                             |
| 14      | RTA is updating Distinctive Number (DN) information in respect of all physical share capital and overall DN range for                                                                                                                                                 | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |

| Sr. No. | Particulars checked                                                                                                                                                                                                                                                                                | Comments                                                                                    | No. of Instances | Remarks of internal auditor |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------------|-----------------------------|
|         | dematerialised share capital for all listed companies in the manner prescribed by SEBI.                                                                                                                                                                                                            |                                                                                             |                  |                             |
| 15      | There is no regulatory action against the Issuer / RTA by SEBI, RBI, stock exchanges, etc. during audit period. (Yes / No) (Provide details in case there is any regulatory action against the Issuer / RTA by SEBI, RBI, stock exchanges, etc.)                                                   | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 16      | The guidelines/information issued by SEBI/CDSL from time to time have been communicated to all the Issuer companies handled by the RTAs, wherever applicable.                                                                                                                                      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 17      | There are no instances of delay observed in the confirmation/rejection of pending demat/remat requests within the prescribed time period, which is attributed to the listed Issuer companies.                                                                                                      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 18      | RTA / Issuer Companies issues a reminder after the end of 45 days and 90 days from the date of issuance of Letter of Confirmation, informing the securities holder/claimant to submit the demat request, in case no such request has been received by the RTA / Issuer Company. (Ref Comm 2024-72) | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 19      | RTA / Issuer Companies credited the securities to the Suspense Escrow Demat Account of the Company in case securities holder/claimant fails to submit the demat request within 120 days. (Ref Comm 2024-72)                                                                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 20      | The name of the BO as appearing on the Issue Application Form is verified against the details downloaded by CDSL (Report RT25).                                                                                                                                                                    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |
| 21      | Neither the audit firm nor any of the partner/ employees of the firm conducting internal audit of the RTA are directly or indirectly interested or associated with the RTA and do not have conflict of interest whatsoever.                                                                        | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                  |                             |

## (15) Record Maintenance

| Sr. No. | Particulars checked                                                                                                                                                                                                                                  | Comments                                                                                    | No of instances | Remarks of internal auditor |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------------|
| 1       | Original DRF, TRPF and RRFs are kept in a manner so that they can be retrieved at any time                                                                                                                                                           | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 2       | Record of all the rejections sent by the Issuer / RTA along with all the necessary documents such as copies of Court orders, order of any tribunal etc. are maintained                                                                               | <input type="checkbox"/> Yes<br><input type="checkbox"/> No<br><input type="checkbox"/> N/A |                 |                             |
| 3       | Record of the Folio Nos., Distinctive Nos. and Certificate Nos. issued against any remat request is maintained                                                                                                                                       | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 4       | All documents required for corporate action are maintained                                                                                                                                                                                           | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |
| 5       | There is a system in place to maintain all the records and written instructions received from DPs / BOs for a minimum period of 8 years or any such period as specified by SEBI /CDSL/ Prevention of Money Laundering Act 2002, whichever is higher. | <input type="checkbox"/> Yes<br><input type="checkbox"/> No                                 |                 |                             |

**(16) Details of the Audit Firms to be provided (Mandatory requirement):**

|                                                                                                                                                        |   |                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------------------------------------------|
| Name of the Audit Firm conducting Internal Audit                                                                                                       | : |                                           |
| Address of the Audit Firm                                                                                                                              | : |                                           |
| PAN of the Audit Firm                                                                                                                                  | : |                                           |
| Office Phone No.                                                                                                                                       | : |                                           |
| Email id of the Firm                                                                                                                                   | : |                                           |
| Registration No. of the Firm                                                                                                                           | : |                                           |
| Name of the Auditor                                                                                                                                    | : |                                           |
| Designation of Auditor                                                                                                                                 | : |                                           |
| PAN Number of the Auditor                                                                                                                              | : |                                           |
| Mobile Number of the Auditor                                                                                                                           | : |                                           |
| NISM-Series-II-A: Registrars to an issue and Share Transfer Agents-Corporate Certificate Number (of Auditor i.e. person conducting the internal audit] | : | (Mentioned Certificate number of Auditor) |
| NISM Upload                                                                                                                                            | : | <b>(Need to upload NISM Certificate)</b>  |
| NISM- Series-II-A Certificate Valid Up to                                                                                                              | : | <b>(Select Date from Calander)</b>        |
| Unique Document Identification Number (UDIN)                                                                                                           | : |                                           |

Conflict of Interest certificate:

☐ We hereby confirm that neither the firm nor any of the partner/ employees of the firm are directly or indirectly interested or associated with (Name of the RTA) whose internal audit is carried out.

**Stamp/Seal & Signature of the Internal Auditor** : \_\_\_\_\_ **Date:** \_\_\_\_\_

**Management Comments** : \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Stamp and Signature of RTA** : \_\_\_\_\_ **Date:** \_\_\_\_\_

**A. Process for Internal Audit Report Submission by Auditor to RTA -:**

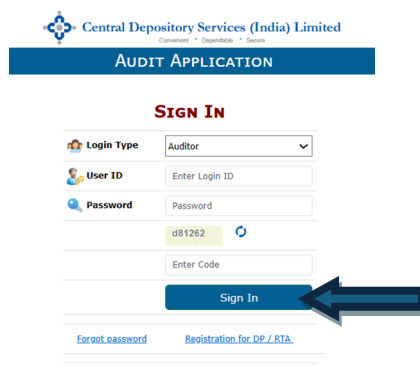
1. **Login:** Auditors are required to access the Internal Audit Report module by clicking the link below

Login credentials to be used:

- **Login Type:** Auditor
- **User ID:** Registered Email ID of the Auditor
- **Password:** As created by the user
- **Captcha:** As displayed on the screen

Click “Sign In” to proceed. **(Figure 1)**

**Note: In case of password change, click on “Forgot Password”**



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**AUDIT APPLICATION**

**SIGN IN**

Login Type: Auditor

User ID: Enter Login ID

Password: Password

Captcha: d81262

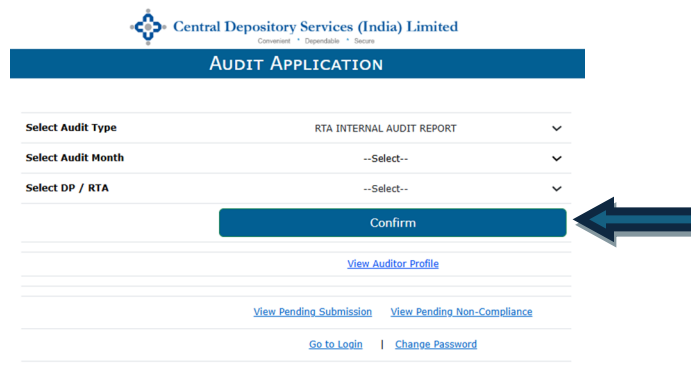
Enter Code

**Sign In**

[Forgot password](#) [Registration for DP / RTA](#)

2. Select Audit Type “**RTA INTERNAL AUDIT REPORT**”. Enter the **Audit Month** from available drop-down list and Select **RTA details**. Click on “**Confirm**” to proceed further. (Refer Figure 2)

**Figure 2**



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**AUDIT APPLICATION**

Select Audit Type: RTA INTERNAL AUDIT REPORT

Select Audit Month: --Select--

Select DP / RTA: --Select--

**Confirm**

[View Auditor Profile](#)

[View Pending Submission](#) [View Pending Non-Compliance](#)

[Go to Login](#) | [Change Password](#)

### 3. Auditor Details & Sampling Plan (Refer Figure 3):

On the subsequent screen, the Auditor is required to update the following:

- **Name of the person conducting the audit**
- **Details of any regulatory action** taken against the RTA Internal Auditor / Partner / Director (if applicable)

#### Sampling Plan:

- Enter the **Total count** for each audit area for the audit period
- Verify that the **sample size meets the prescribed sampling percentage**
- Click **“Update Sampling”** after entering the details

**Figure 3**


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AUDIT APPLICATION

RTA Internal Audit Report

• Audit Type :- RTA Internal Audit

• Auditor Name :-

• Audit Month :-

• RTA DP Name(ID) :-

• Schedule No :-

• As on :-

• Name of the person conducting the Audit :-

• Any regulatory action taken against RTA Internal Auditor/Parter/Director :-

#### Sampling Plan

| Audit Area                                                                                                       | Total Count                               | Sample Size (In Actual Numbers)           | Sample Size(%)                            |
|------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------|-------------------------------------------|
| Dematerialization (at least 25%)                                                                                 | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| De-Statementatisation (at least 25%)                                                                             | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| Dematerialization Rejections (at least 25%)                                                                      | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| De-Statementatisation Rejections (at least 25%)                                                                  | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| Rematerialisation (at least 25%)                                                                                 | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| Re-Statementatisation (at least 25%)                                                                             | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| Rematerialisation rejection (at least 25%)                                                                       | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| Re-Statementatisation rejection (at least 25%)                                                                   | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| Grievances received in respect of RTA operations received by RTA/Issuer (100%)                                   | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| Other Areas (at least 25%) e.g. IPO / Corporate action, Distinctive Nos, transfer of locked-in securities etc... | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |
| Reconciliation (at least as on two different dates for all the ISINs (100%) associated with the RTA)             | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> | <input style="width: 100%;" type="text"/> |

Update Sampling



## System Enhancement for Half-Yearly RTA IAR Submission

4. For **Half-Yearly RTA Internal Audit Reports**, the system has been enhanced and the following **mandatory details** must be updated by the Auditor:

(Refer Figure 4)

Figure 4

**A. Details of Internal Auditors**

|                                                                                                                                       |                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 1. Name of the Audit Firm conducting Internal Audit <b>All * points are mandatory</b>                                                 | <input type="text"/>                                                                            |
| 2. Address of the Audit Firm <b>All * points are mandatory</b>                                                                        | <input type="text"/>                                                                            |
| 3. PAN of the Audit Firm. <b>All * points are mandatory</b>                                                                           | <input type="text"/>                                                                            |
| 4. Office Phone No. <b>All * points are mandatory</b>                                                                                 | <input type="text"/>                                                                            |
| 5. Email id of the Firm <b>All * points are mandatory</b>                                                                             | <input type="text"/>                                                                            |
| 6. Registration No. of the Firm <b>All * points are mandatory</b>                                                                     | <input type="text"/>                                                                            |
| 7. Name of the Auditor <b>All * points are mandatory</b>                                                                              | <input type="text"/>                                                                            |
| 8. Designation of Auditor <b>All * points are mandatory</b>                                                                           | <input type="text"/>                                                                            |
| 9. Registration no. of Auditor <b>All * points are mandatory</b>                                                                      | <input type="text"/>                                                                            |
| 10. Pan Number of the Auditor. <b>All * points are mandatory</b>                                                                      | <input type="text"/>                                                                            |
| 11. Mobile Number of the Auditor. <b>All * points are mandatory</b>                                                                   | <input type="text"/>                                                                            |
| 12. NISM-Series-II-A: Registrars to an Issue and Share Transfer Agents-Corporate Certificate Number <b>All * points are mandatory</b> | <input type="text"/>                                                                            |
| 13. NISM Upload                                                                                                                       | <input type="button" value="Choose File"/> No file chosen <input type="button" value="Upload"/> |
| 14. NISM-Series-II-A certification Valid Up to                                                                                        | <input type="text" value="28-Jul-2025"/> <input type="button" value="Calendar"/>                |
| 15. Unique Document Identification Number (UDIN)                                                                                      | <input type="text"/>                                                                            |

**Note:**

- **Complete all required fields displayed on the screen.**
- Upload the NISM Certificate of the Auditor in:
  - Sr. No. 13 – Certificate upload
  - Sr. No. 14 – Certificate validity date (to be selected from calendar)

After filling in all mandatory details, click **“Save Auditor Details”**.

**5. Website Related Compliance (Refer Figure 5):**

Under the Website Compliance Section:

- Indicate the availability of various services / functionalities on the RTA website by selecting Yes / No
- If “Yes” is selected, provide the relevant supporting URL where the service is available
- Click “Save Compliance RTA (URL) Details”

**Figure 5**

**Website Compliance RTA (URL)**

| Sr. No. | Particulars                                                                                           | Whether Available on Website? (Yes/No) | If Yes, Provide Website Link (URL Mandatory) |
|---------|-------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------------|
| 1       | Designated email ID and other relevant details for redressal of investor complaints                   | --Select--                             |                                              |
| 2       | Investor charter displayed on website (Ref Comm 2024-72).                                             | --Select--                             |                                              |
| 3       | Data on complaints received against the RTA (or issues dealt with) and status of redressal            | --Select--                             |                                              |
| 4       | Display of Online Resolution of Disputes (ODR) portal link on the homepage of website and mobile app. | --Select--                             |                                              |
| 5       | Display of Investor Grievance Escalation Matrix on website.                                           | --Select--                             |                                              |

[Save Compliance RTA \(URL\) Details](#) 

**6. UDIN Entry & Generation of RTA IAR File:** The UDIN must be entered by the Auditor in Sr. No. 15 under Details of Internal Auditor

- Click “Save RTA IAR Details”
- After saving the details, click “Generate RTA IAR File”

Note: Entry of UDIN is mandatory before generation of the RTA IAR file.

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

**B. Process for Submission of Internal Audit Report by RTA-:**

1. Login: RTA shall access the portal using the link below.

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

Login credentials:

- **Login Type:** RTA
- **User ID:** RTA ID (XXXXX)
- **Password:** As assigned
- **Captcha:** As displayed

Click “Sign In” to proceed.

Note: “Forgot Password” option may be used if required. (Refer Figure 6)

Figure 6

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**AUDIT APPLICATION**

**SIGN IN**

 **Login Type**

 **User ID**

 **Password**

 caea5b 

**Sign In**

[Forgot password](#) [Registration for DP / RTA](#)

2. Select Audit Type “RTA INTERNAL AUDIT REPORT” (Refer Figure 7):

- Select Audit Type: RTA Internal Audit Report
- Select the Audit Month
- Select RTA details
- Click “Confirm”

Figure 7

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### AUDIT APPLICATION

|                    |                           |   |
|--------------------|---------------------------|---|
| Select Audit Type  | RTA INTERNAL AUDIT REPORT | ▼ |
| Select Audit Month | --Select--                | ▼ |
| Select DP / RTA    | --Select--                | ▼ |

**Confirm**

[View DP / RTA Profile and Status of Reports](#)

[View Investor Complaints](#)

[View Pending Submission](#) | [View Pending Non-Compliance](#)

[Go to Login](#) | [Change Password](#)

[Registration for Auditor](#) | [Registration for VAPT / IT Auditor](#) | [Registration for Designated Officer](#) | [User registration - Bidding DP](#)

The RTA will now be able to view the details uploaded by the Auditor.

### 3. Updating RTA / Compliance Officer Details. (Refer Figure 8).

The following details must be updated by the RTA / Compliance Officer:

Figure 8

**C. Details of RTA Compliance Officer**

|                                                                                  |                                                                                                 |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| 1. Name of RTA Compliance Officer                                                | <input type="text"/>                                                                            |
| 2. PAN of the RTA Compliance Officer                                             | <input type="text"/>                                                                            |
| 3. Mobile Number RTA Compliance Officer.                                         | <input type="text"/>                                                                            |
| 4. Email ID of the RTA Compliance Officer                                        | <input type="text"/>                                                                            |
| 5. NISM Certification (Series IIA) Registration Number of RTA Compliance Officer | <input type="text"/>                                                                            |
| 6. NISM Certification (Series IIA) Valid Upto                                    | <input type="text" value="04-Apr-2025"/>                                                        |
| 7. NISM Upload                                                                   | <input type="button" value="Choose File"/> No file chosen <input type="button" value="Upload"/> |



Note:

Upload the **NISM certificate of the Auditor** in the relevant section (Sr. No. 07)

### 4. RTA Remarks: (Figure 9)

- Enter remarks in the "RTA Remarks" column
- Click "Save RTA IAR Details"

Figure 9

Operation is Pending Non-Compliance points (NO / NA)

| Account Head | Compliance ID | Compliance Area | Comments by Auditor | Sample | Instance | Auditor_Remarks | RTA_Remarks | History Remarks |
|--------------|---------------|-----------------|---------------------|--------|----------|-----------------|-------------|-----------------|
|--------------|---------------|-----------------|---------------------|--------|----------|-----------------|-------------|-----------------|



**5. Submission to Auditor and Final Submission to CDSL:** Submit to Auditor: Once all mandatory details are uploaded in the RTA IAR by RTA, click on “Submit to Auditor” to proceed with finalization for digital signature and UDIN.



[Save RTA IAR Details](#)

[Submit to Auditor](#)

[Generate RTA IAR File](#)

[Upload RTA IAR File](#)

[Attach Files](#)

- ❖ The Auditor will:
  - Upload the **UDIN**
  - Upload the **digitally signed IAR**
- ❖ Post auditor submission:
  - RTA will download the report
  - Digitally sign the IAR (**by Compliance Officer**)
  - Upload the signed RTA IAR file
  - Click “**Submit to CDSL**”

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**AUDIT APPLICATION**

**File Upload**

[Choose File](#) No file chosen

[Upload](#)

IAR\_September\_2025\_33200\_Aud.pdf has been uploaded.

**Upon successful submission:**

*An auto-generated email confirmation will be sent to the RTA stating:*

***“The RTA Internal Audit Report (IAR) has been successfully submitted to CDSL.”***