

National Stock Exchange of India Limited

Circular

DEPARTMENT: INSPECTION	
Download Ref No: NSE/INSP/71800	Date: December 12, 2025
Circular Ref. No: 73/2025	

To All Trading Members,

Sub: Ease of Doing Compliance- Submission of Action Taken Report for non-compliance(s) reported in the Internal Audit Report

This is with reference to Exchange Circular Ref. No. NSE/INSP/ 71579 dated December 1, 2025, on “Ease of Doing Compliance- Submission of Action Taken Report for non-compliance(s) reported in the Internal Audit Report”.

In accordance with the aforesaid Circular, Trading Members are required to close all the non-compliances reported in the internal audit report within 2 months from the end of due date of submission of Internal Audit Report i.e., for the half year ended September 30, 2025, the due date for submission of Action Taken Report is January 31, 2026.

In this regard, detailed procedure for submission of Action Taken Report electronically through the Inspection module in the Member Portal under the Internal Audit Tab is attached as **Annexure A**.

Members are further advised to note that prescribed monetary penalty/disciplinary actions shall be initiated in accordance with Exchange Circular Ref. No. NSE/INSP/70746 dated October 10, 2025, in case the observations are not closed in the Action Taken Report or Action Taken Report is not submitted within the due date.

Further in cases where critical non-compliances viz; shortfall of client funds/securities/commodities/ networth/incorrect reporting of networth to the Exchange resulting in shortfall/ not meeting the minimum networth criteria for providing margin trading facility wherein such shortfalls are not recouped and offering fixed/assured/periodic returns to clients / mobilizing deposits from investors are reported in the internal audit report, immediate action shall be taken in accordance with Exchange Circular Ref. No. NSE/INSP/70746 dated October 10, 2025 without waiting for submission of Action Taken Report.

National Stock Exchange of India Limited

Members are requested to note that submission of Action Taken Report shall be considered complete only after Member submits the action taken report to the Exchange and receives an acknowledgment email. Action Taken Report saved in the system or submitted only by Auditor shall not be considered as final submission to Exchange.

All Trading Members are advised to take note of the above and bring the provisions of this Circular to the notice of their respective internal auditors and ensure compliance with the above requirement.

For and on behalf of
National Stock Exchange of India Limited

Kapil Marwah
Associate Vice President

In case of any clarifications, Members may contact our below offices:

Regional Office	CONTACT NO.	E MAIL ID
Ahmedabad (ARO)	079-65278024/55	inspectionahm@nse.co.in
Chennai (CRO)	044- 66309915/17	inspection_cro@nse.co.in
Delhi (DRO)	011-23459146/ 127/144/ 147	delhi_inspection@nse.co.in
Kolkata (KRO)	033-40400412 / 59	inspection_kolkata@nse.co.in
Mumbai (WRO)	022-61928200	compliance_wro@nse.co.in
Central Help Desk	compliance_assistance@nse.co.in	

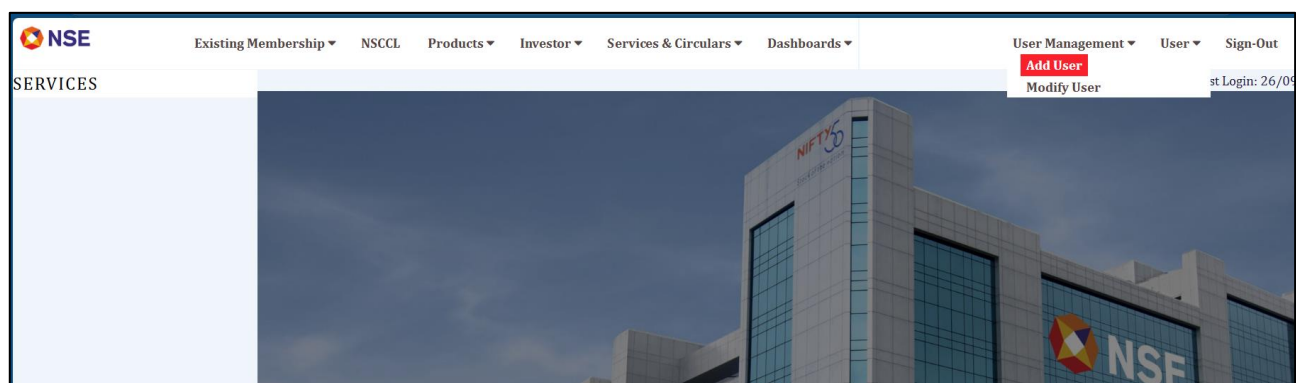
PART 1 : MANUAL FOR SUBMISSION OF ACTION TAKEN REPORT (ATR) BY MEMBER

Step 1 : Auditor Login Creation

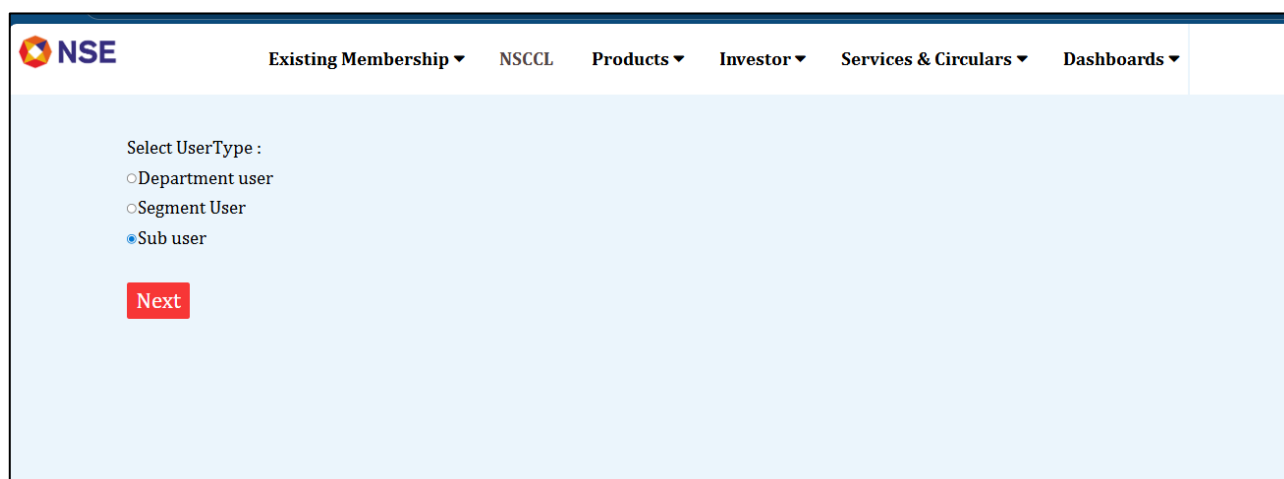
- Member shall login into member portal (<https://inspection.nseindia.com/MemberPortal/>).
- For creating the login for the auditor who has submitted the Internal Audit Report for relevant half year, member shall assign the role of 'Internal Audit-ATR' to the existing user ID of Internal Auditor or alternatively create a new sub-user using below-mentioned steps for ATR submission.
If member wants to create login for auditor (other than Internal Auditor as mentioned above), Member shall create new sub user from Member's ENIT admin login.

Steps for creation of auditor login:-

1. 1st login in Member's ENIT admin login. Right hand side under User Management click on 'Add User'.




2. Select Sub user and click on Next button.



3. After filling the required details, click on Next.

Note: User ID and Password should be same as entered in Auditor's Registration



Existing Membership ▼
NSCCL
Products ▼
Investor ▼
Services & Circulars ▼
Dashboards ▼
User Management

User Details

User Id:*

Name:*

Password:*

Confirm Password:*

Address Line 1:*

Address Line 2 :

Mobile No.:*

Std Code. :

Landline :

Fax No. :

Email :*

* Indicates mandatory fields , and all fields are mandatory for NSE-ASSIST service.

[Password Policy](#)

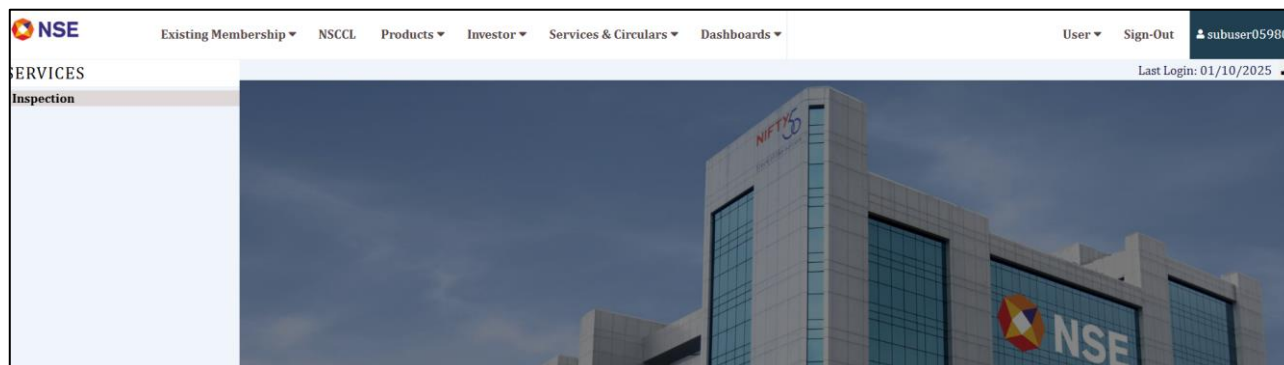
Prev
Next

4. Assign 'Internal Audit-ATR' role to the auditor and submit.

ENIT_Portal_Old	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EXTRANET-circulars	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EXTRANET-common	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EXTRANET_dnlid	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EXTRANET_upld	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ExtranetAPI-Registration	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
INSPECTION-INTERNAL AUDIT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inspectn_Bnchmrkng_Api	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inspection	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inspection_Oracle	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inspection_Oracle_IA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inspection_Rhel8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inspection_bank_recon	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inspection_rhel_8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internal Audit-ATR	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NSE Investor Centre	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NSE-ASSIST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
UCI-Online	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
UCI-Online DEV	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
UCI-Online DEV2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
WebAPP	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
inspection_itr	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Submit
Cancel

- For Auditor Registration, member shall login into Member portal using (<https://inspection.nseindia.com/MemberPortal/>) and below screen will be displayed and Select 'Inspection' tab.

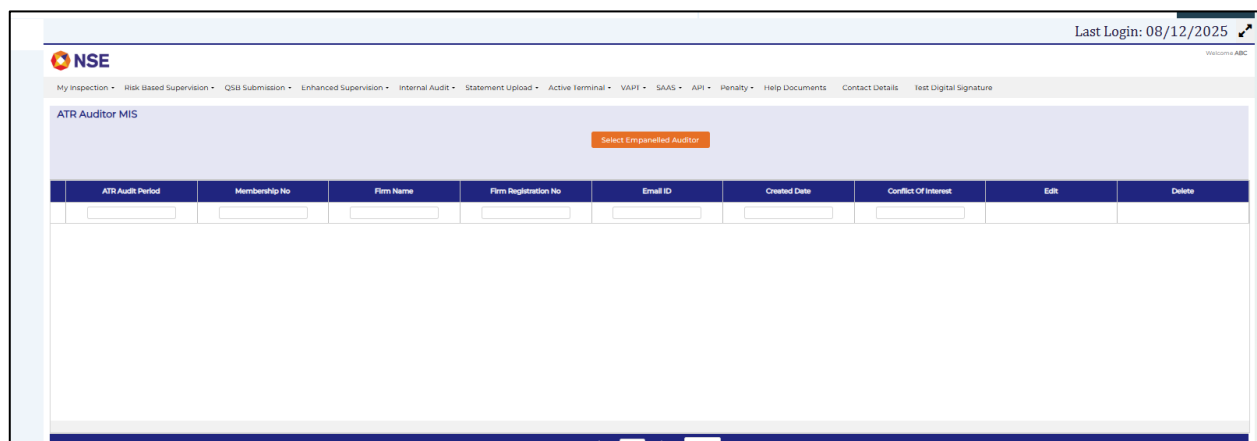
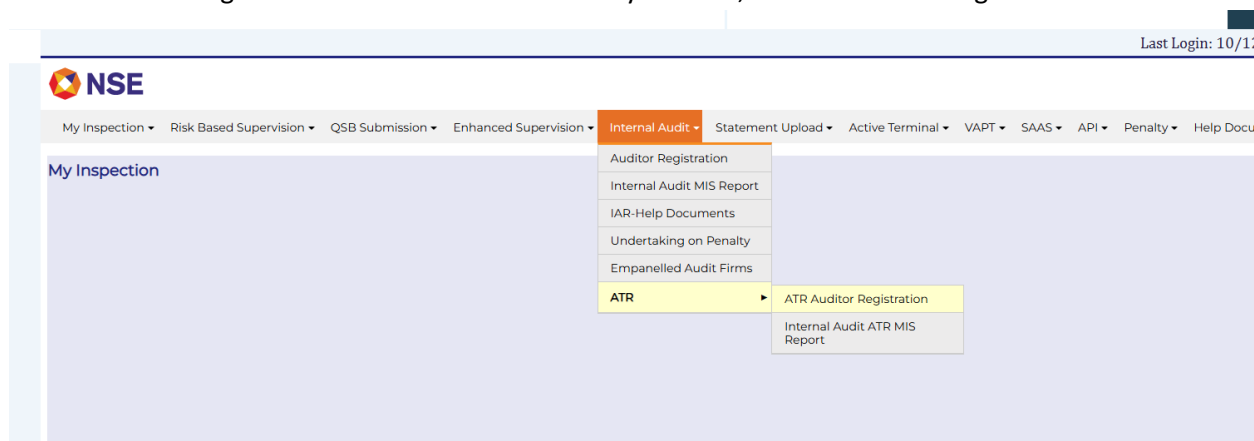


Step 2 : Auditor Registration

Members need to register their Auditor irrespective of auditor being a new/existing auditor. To do so, click on 'Internal Audit' tab and click on "ATR", "ATR Auditor Registration" from the dropdown available in the Internal Audit tab. Click on 'Select Empanelled Auditor' which allows members to add auditor with his details.

To select same auditor (who submitted internal audit report), select the checkbox 'select same auditor who submitted IAR', all the details will be auto populated, where member can edit few fields like 'Auditor ID', 'Auditor Password' details if necessary (update details in case of new sub-user); 'Date of Appointment', 'Date of Term End' ,etc.

After ensuring that all details have been correctly entered, click "Submit" to register the Auditor



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(* Indicates Mandatory)

Add Internal Auditor for ATR

☒ Select same auditor who submitted IAR

Member Name	
Member Code	
Pin of the Member*	
Auditor Period	APR 25 To SEP 25
Type of Entity*	Partner
Auditor Firm Registration No*	
Name of the Firm*	
Address of the Firm*	Thane
Pin of the Firm*	
Auditor Membership No*	446767
Auditor Email ID*	
Name of the Auditor*	
Auditor Contact Details*	
Pin of the Auditor*	
Issuance date of certificate of practice*	01-Oct-2022
Expiry date of certificate of practice	31-Oct-2025
Certificate of Practice number*	12345
Date of term end*	31-Dec-2025
Date of Appointment of an Auditor	01-Mar-2026
Auditor ID*	
Auditor Password*	
Auditor Qualification*	<input checked="" type="checkbox"/> CA <input type="checkbox"/> CS <input type="checkbox"/> CMA <input checked="" type="checkbox"/> CM <input type="checkbox"/> FO <input type="checkbox"/> SLBM <input type="checkbox"/> CD <input type="checkbox"/> WGM <input type="checkbox"/> CBPP <input type="checkbox"/> IRF <input type="checkbox"/> MFS <input type="checkbox"/> DEBT <input type="checkbox"/> CO

Note:
 1. Kindly create Auditor Login ID through Member's Admin ID and register the same Login ID.
 2. Auditor Login ID created through Member Admin ID should match with the Auditor Login ID registered.

[Submit](#) [Reset](#)

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Note – Member needs to enter auditor's correct email id so that after submitting the above form, auditor will receive his login credentials on his/her E mail along with the URL.

Step 3 : Conflict of Interest

After submission of 'Conflict of Interest' (COI) by Auditor, the Member will be able to submit it. Member shall access the 'ATR Auditor Registration' tab and click on the 'Conflict of Interest' button.

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ATR Auditor MIS

ATR Auditor Period	Membership No	Firm Name	Firm Registration No	Email ID	Created Date	Conflict Of Interest	Edit	Delete
					Dec 8, 2025 11:2:48 PM			

During submission of conflict of interest from member end, the following screen appears, and member shall submit the appropriate response.

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(* Indicates Mandatory)

Conflict Of Interest

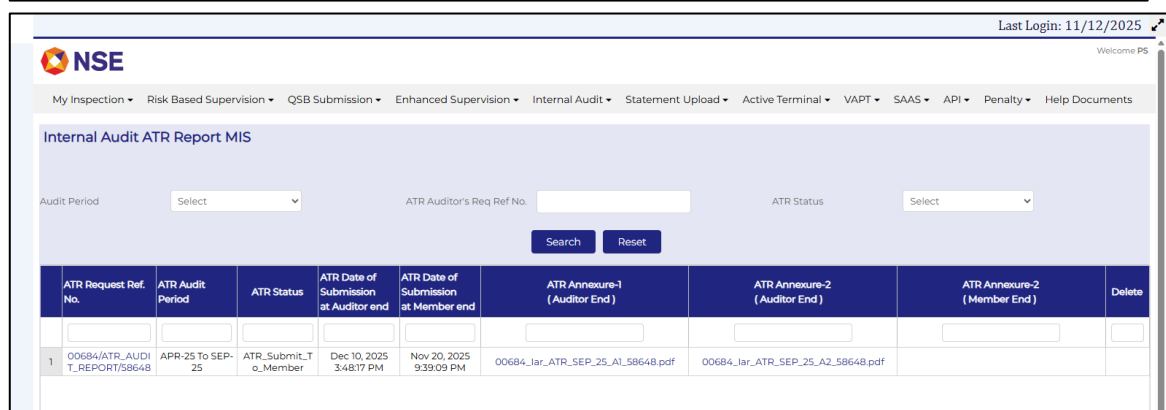
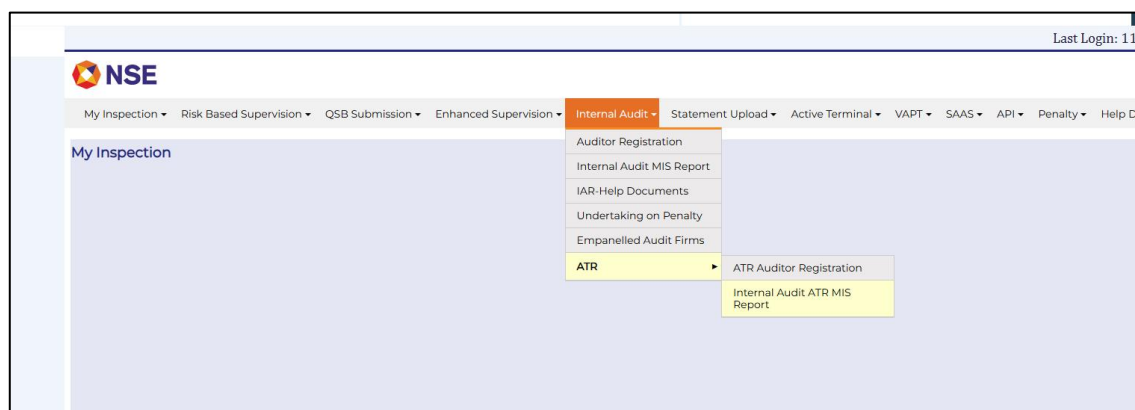
Member Name	
Member Code	
Auditor Period	
Auditor Firm Name	
Auditor Firm Registration No	
Auditor Email ID	
Auditor name	
Auditor Membership No	
Conflict Of Interest*	<input type="radio"/> Yes <input type="radio"/> No

[Submit to Exchange](#)

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Step 4 : Action Taken Report Submission- Member End

1. Post COI submission, Auditor shall login to Auditor's login and process the Action Taken Report.
2. After submission of Action Taken Report by the Auditor, the Member can view the Audit report by accessing the 'ATR' in 'Internal Audit' tab in the Member login.
3. Under 'Internal Audit ATR MIS report' tab, Member shall select the period and click 'Search' button to view the ATR submitted by the Auditor.



4. To view the Audit report and submit the management comments, Member shall click the "Request reference no." against the current submission and the following page will be displayed.

The screenshot shows the 'Action Taken Report' page. It contains a table with the following data:

S.No	Area Of Verification	Compliance Status	Remarks by Auditor	Sample size verified	Details of sample where non compliance observed	Percentage of instance	Amount of instance	Whether Auditor comments accepted (Y=Yes, N=No)	Remarks (Para wise, where auditor has reported non-compliance)
2ay	Trading Member has not initiated orders on behalf of the clients through Interactive Voice Response (IVR) system where order confirmation involves the client pressing a predefined number/option.	C		2					
3s	If member has made margin calls to the client and the client has failed to comply with these margin calls, then the contract note issued by Member for transactions owing to non-compliance of such margin calls bear a remark specifying the same.Further, member has maintained a verifiable record of having made such margin calls and that the clients have not complied with the same.	NC	Testing ATR submission Testing ATR submission Testing ATR submission	2	1	50		Select	

5. The Member shall provide management comments for the non-complied clauses in ATR and indicate his acceptance (by selecting Y or N from the dropdown) for each compliance status marked by the Internal Auditor.
6. Member shall proceed to fill the required details and the click the "Submit" button

7. Upon proceeding, Member shall download the Action Taken Report (Annexure 2) available in PDF format.

8. To digitally sign Action Taken Report, click on the 'Sign PDF'. Select the same PDF which was downloaded and digitally sign the same. Signed PDF file will be generated in the signed file folder in the same path where original file is saved. Once all the files are signed, then the 'Choose File' button will appear to upload the signed files.

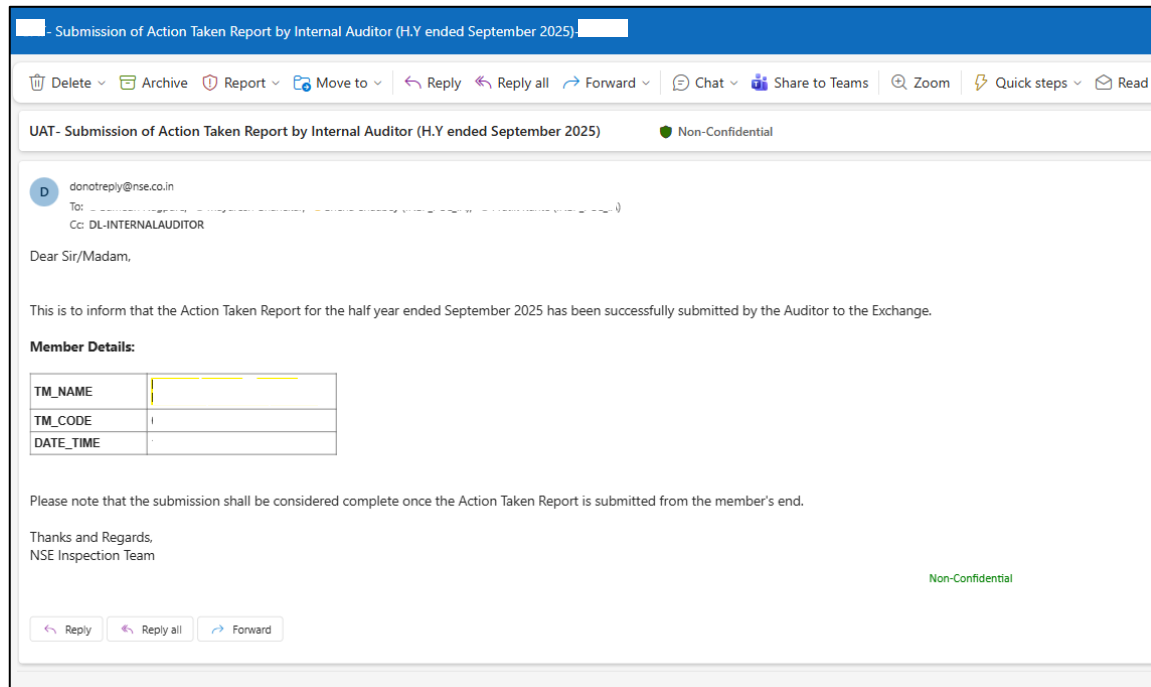
9. While uploading the Action Taken Report, member shall ensure the following:

- ✓ File name should not be changed and should remain same as downloaded. Add '-signed' at the end of the PDF name generated for uploading files.
Eg: 12345_lar_ATR_SEP_25_A2_58643-signed
- ✓ File size should be less than 10 MB.

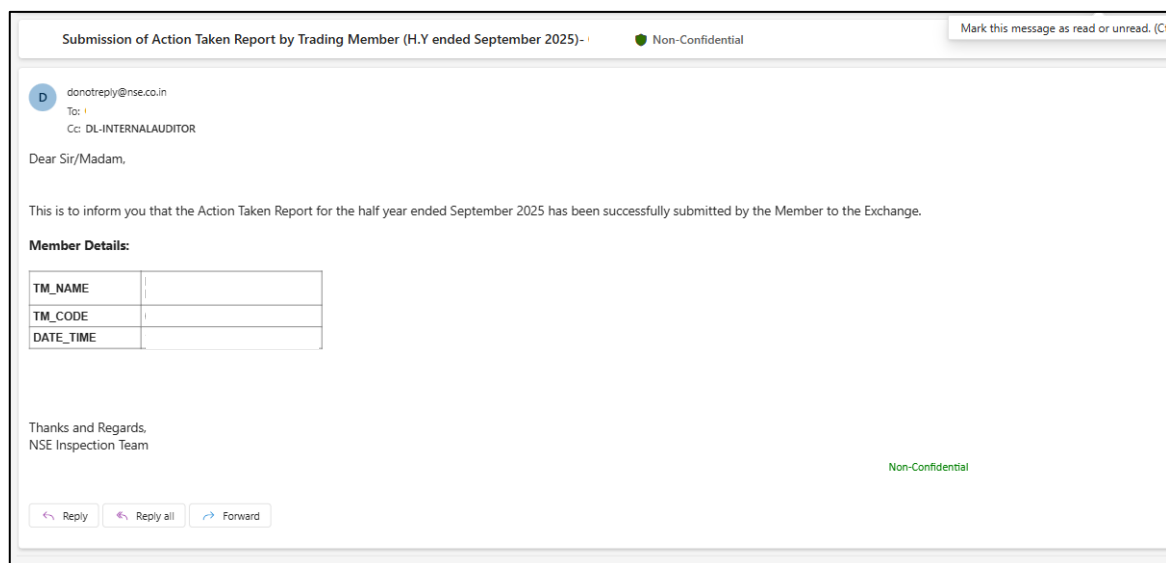
Upload signed file of Action Taken Report and click submit. Once the files are submitted, the following screen shall be displayed.

Step 5 : Acknowledgement of Report Submission

Once the Action Taken Report is successfully submitted by the Auditor, an auto-generated email will be sent to both the Auditor and the Member. This email serves as a notification for the Member to complete their part of the submission process.



After submission of Action Taken Report by Member an auto-generated email will be sent to the Member.



Step 6 : Action Taken Report Deletion Functionality

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

ATR Request Ref. No.	ATR Auditor Firm Name	ATR Period	ATR Status	Uploaded report	Annexure1 (Auditor Certificate)	Annexure2 (Internal Audit Report)	Sample Details File	Delete
		APR 25 To SEP 25	ATR_Submit_To_Member	IARNGSEP25.xlsx	10718_IarSEP_25_A1_5866.pdf	10718_IarSEP_25_A2_5866.pdf	IARNGSEP25_SAMPLE_DETAILS.xls	

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

ATR Request Ref. No.	ATR Audit Period	ATR Status	ATR Date of Submission at Auditor end	ATR Annexure-2 (Auditor End)	ATR Annexure-2 (Member End)	Delete
10718/ATR_AUDIT_REPORT/5866	APR 25 To SEP 25	ATR_Submit_To_Member	Dec 8, 2025 3:22:28	10718_IarSEP_25_A1_5866.pdf	10718_IarSEP_25_A2_5866.pdf	

- Member shall click on delete icon (as highlighted above), provide appropriate reasons for deletion and delete the report.
- Once the report is deleted following screen will be displayed and report will be deleted successfully.

ATR Request Ref. No.	ATR Audit Period	ATR Status	ATR Date of Submission at Auditor end	ATR Annexure-2 (Auditor End)	ATR Annexure-2 (Member End)	Delete
10718/ATR_AUDIT_REPORT/5866	APR 25 To SEP 25	ATR_Submit_To_Member	Dec 8, 2025 3:22:28	10718_IarSEP_25_A1_5866.pdf	10718_IarSEP_25_A2_5866.pdf	

- Deletion of Action Taken Report submitted by Member-

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

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Internal Audit ATR Report MIS

Audit Period: ATR Auditor's Reg Ref No.: ATR Status:

	ATR Request Ref. No.	ATR Audit Period	ATR Status	ATR Date of Submission at Auditor end	ATR Date of Submission at Member end	ATR Annexure-1 (Auditor End)	ATR Annexure-2 (Auditor End)	ATR Annexure-3 (Member End)	Delete
1	00064/ATR-SUBMIT-BEFOREPDR (RUC)	APR-25 TO SEP-25	ATR_SUBMIT	Dec 10, 2025 3:48:17 PM	Dec 11, 2025 2:46:50 PM	00064_1nr_ATR_SEP_25_A2_SMRch.pdf	00064_1n AT-TR-SEP-25_A2_SMRch.pdf	00064_1n AT-TR-SEP-25_A2_SMRch.pdf	

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

Last Login: 11/12/2025


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 [Active Terminal](#) •
 [VAPT](#) •
 [SAAS](#) •
 [API](#) •
 [Penalty](#) •
 [Help Documents](#) •
 [Contact Details](#) •
 [Test Digital Signature](#)


Internal Audit ATR Report MIS

Audit Period Select ▼


ATR Auditor's Reg Ref No.

ATR Status Select ▼

Search
Reset

ATR Request Ref. No.	ATR Audit Period	ATR Status	ATR Date of Submission at Auditor end	ATR Annexure-2 (Auditor End)	ATR Annexure-2 (Member End)	Delete
1 DOGBL/ATR_AUDIT_REQUESTS/REQ	APR-25 To SEP-25	ATR_SUBMIT	Dec 10, 2025 3:48:17 PM	DOGBL/tr_ATR_SEP-25_A2_Specs/out	DOGBL/tr_ATR_SEP-25_A2_Specs/out	

Deletion Confirmation for request raised by Member


Remarks*:

Send to Auditor

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

Action Taken Report MIS

Auditor's Membership No.:

Audit Period*:

You have already submitted the ATR report for all of the segments assigned to you.

Conflict Of Interest: ☐ Yes ☒ No

ATR Request Ref. No.	ATR Auditor Firm Name	ATR Period	ATR Status	ATR Annexure 1 [Auditor Certificate]	ATR Annexure2 [Action Taken Report]	Delete
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	
<input type="text" value=""/>		APR-25 To SEP-25	ATR_SUBMIT	D06B4_lar_ATD_SEP_25_A1.5B.pdf	D06B4_lar_ATD_SEP_25_A2.5B.pdf	

--> Page -->

View 1 - 1 of 1

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

The screenshot shows the NSE Internal Audit portal. A modal dialog box titled "Deletion Confirmation for request sent by Member" is displayed. It contains a "Remarks*" field with a red warning icon and "Approve" and "Reject" buttons. The background shows the "Action Taken Report MIS" page with a table of reports. A red message states: "You have already submitted the ATR report for all of the segments assigned to you."

ATR Request Ref. No.	ATR Auditor Firm Name	ATR Period	ATR Status	ATR Annexure 1 [Auditor Certificate]	ATR Annexure 2 [Action Taken Report]	Delete
00684/ATR_AUDIT_REPORT/58648	PS & Co.	APR-25 To SEP-25	ATR SUBMIT	Download	Download	

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

The screenshot shows the NSE Internal Audit portal after a successful deletion. A modal dialog box titled "Confirmation" is displayed, showing a green checkmark and the message "ATR Report Deleted Successfully!". The background shows the "Action Taken Report MIS" page with a "Search" button.

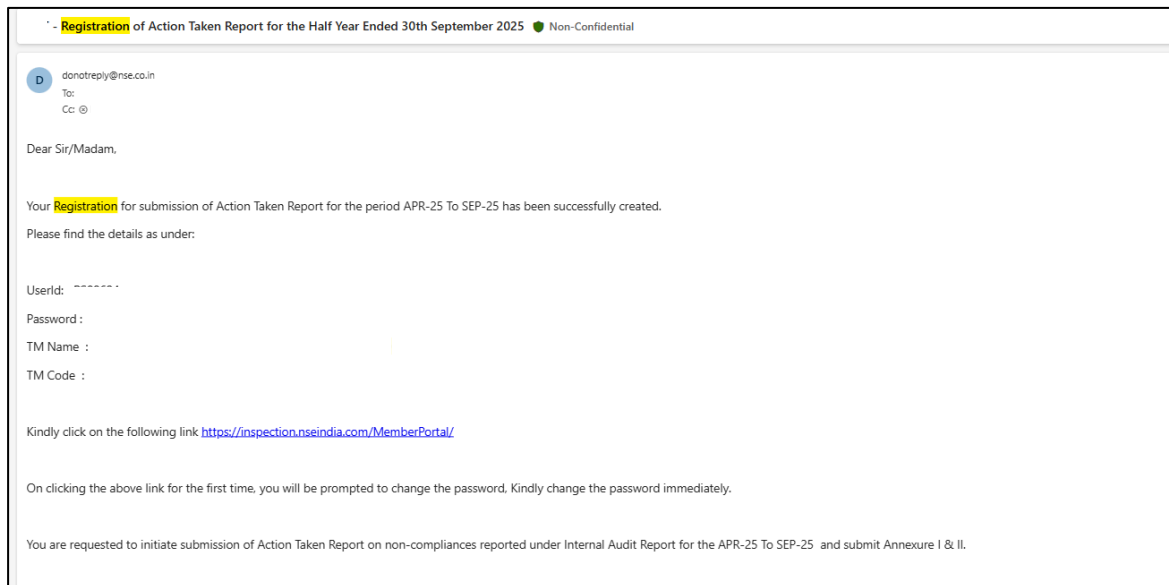
Note: Please note that if the Action Taken Report submitted by the member is deleted, the corresponding report submitted by the auditor will also be deleted.

-
END-

PART 2 : MANUAL FOR SUBMISSION OF ACTION TAKEN REPORT (ATR) BY AUDITOR

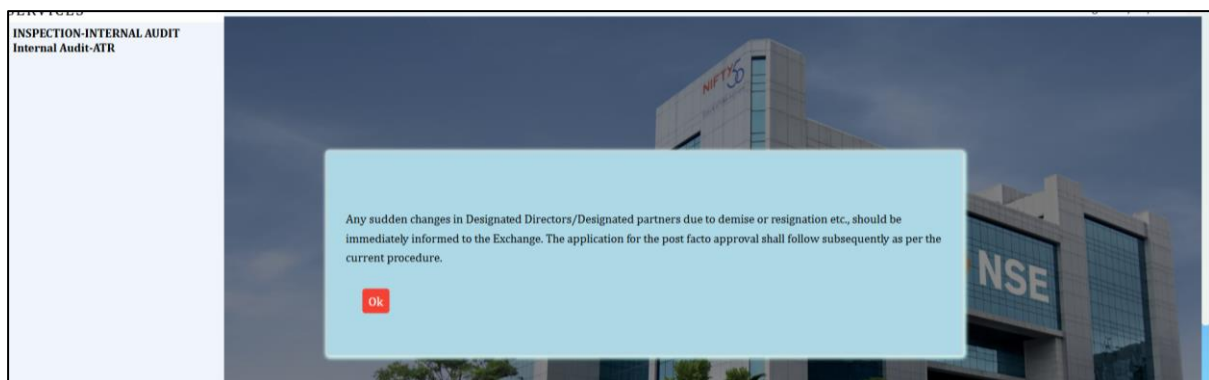
Step 1 : Auditor Registration:

- The Trading Member shall register the Auditor for ATR for the relevant half year through Member portal (Steps elaborated in ATR Manual for Member)
- Upon registration of Auditor by member, the Auditor shall receive the following e-mail on his registered E mail ID.

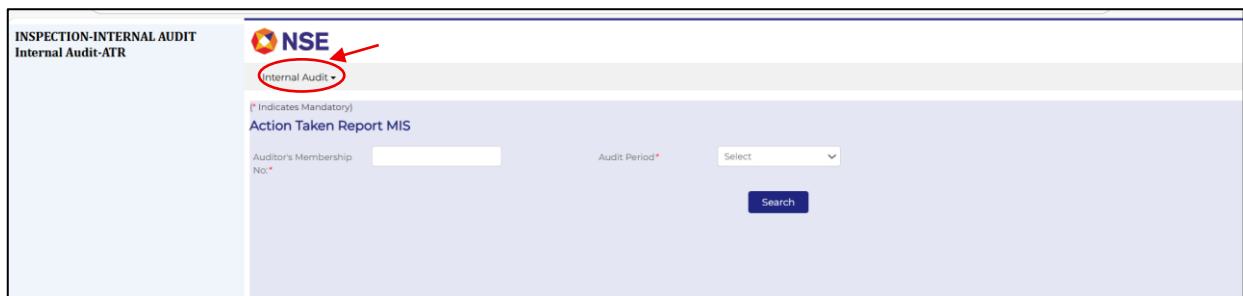


Step 2 : Submission of Action Taken Report:

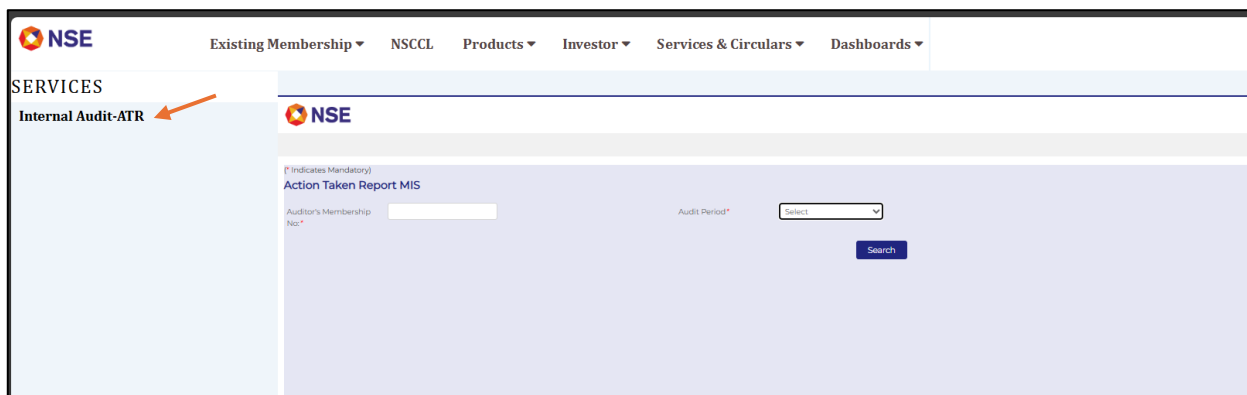
1. Click on the link mentioned in the email and proceed with submission using login credentials mentioned in the Auditor registration email.
(<https://inspection.nseindia.com/MemberPortal/>)
2. Click on “Internal Audit - ATR” under Menu at the left-hand side, Action Taken Report MIS page will open.



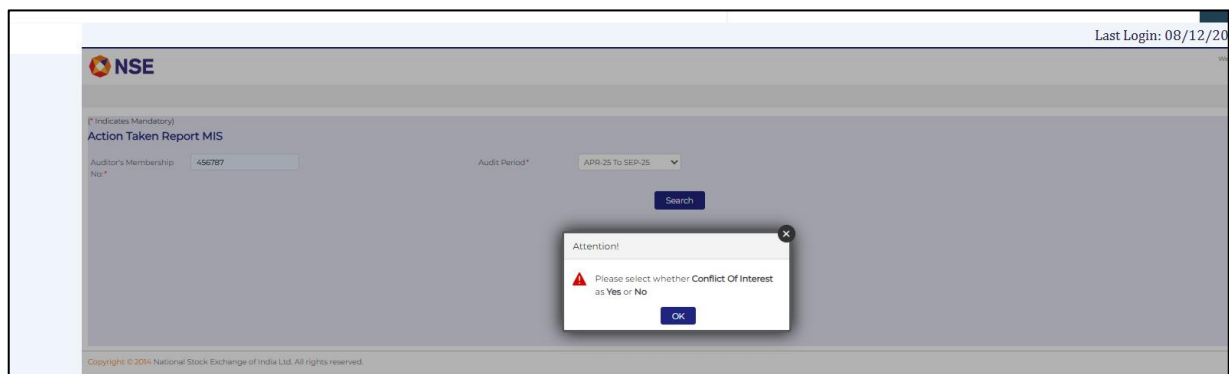
3. In case, 'Internal Audit-ATR' right is given to the existing internal auditor, then auditor shall click on 'Internal Audit' (as per screenshot attached) and select 'Internal Audit-ATR' from the dropdown.



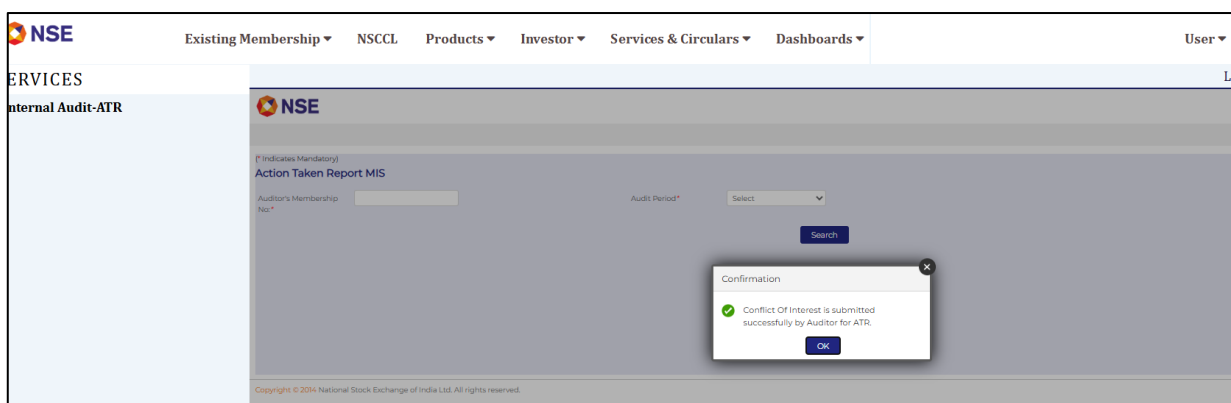
4. New auditor shall click on 'Internal Audit-ATR' and proceed.



5. Under Action Taken Report MIS – by entering Auditor Membership Number and Audit Period, Auditor shall click on search button the following screen will appear.



6. Auditor shall submit conflict of interest, subsequently to be submitted by Member to the Exchange from his login (First auditor then member)
7. Upon successful submission of 'Conflict of Interest' following is displayed.



8. Upon submission of 'Conflict of Interest' from member end, auditor shall proceed with the submission of Action Taken Report.
9. Auditor shall login into the portal using membership number and audit period.
10. Auditor shall be able to download the Internal Audit report submitted by the Internal Auditor and Trading Member for the relevant half year as shown in below screenshot.

Request Ref. No	Member Name	Member Code	Segment	Audit Report Period	Status	Date of Submission at Auditor end	Date of Submission at Member end	Report Uploaded By Auditor	Annexure1(Auditor End)	Annexure2(Auditor End)	Sample Details File	Report Uploaded By Member	Am En

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View 1 of 1

NON COMPLIANCE CLAUSES

Enter UDIN No* :

S.No	Area Of Verification	Auditor Observation (IAR)	Management Comments (IAR)	Observation Of Internal Auditor	Compliance Status	Remarks in case of observation	Sample size verified	Details of sample where non compliance observed	percentage of instances where non-compliance is observed	amount/value involved where non-compliance is observed
4.1	Trading member has done actual settlement of clients funds for the month/quarter as per the annual calendar for settlement (quarterly/monthly) prescribed by the Exchange.	ADWIR EIRLEJLEL SEJRLKSJELAS SEJRLJRLS/	FDSPFSE FPERESTS RES		Select					

ATR SAMPLE DETAILS FOR NON-COMPLIANCES OBSERVED IN 4.AI

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

Add Row Delete Row

ATR SAMPLE DETAILS FOR NON-COMPLIANCES OBSERVED IN 4.BV

11. All the non-compliances in the Internal Audit Report for the respective half year shall be populated in the Auditor login for ATR submission.
12. Auditor shall select current compliance status 'Non-Compliance' (NC)/ 'Complied' (C) for all the non-complied clauses reported in the Internal Audit Report
 - a) For NC points (including QSB violations wherever applicable), auditor shall provide remarks and, wherever applicable, include details such as the number of non-compliance instances, the percentage of non-compliance observed, and the value involved.
 - b) For NC points relating to point 9.M and 9.P regarding "Net worth", auditors are required to provide additional information

ATR NETWORK DETAILS FOR NON COMPLIANCES OBSERVED IN 9.M AND 9.P

S.No	Area Of Verification	Auditor Observation (IAR)	Management Comments (IAR)	Observation Of Internal Auditor	Compliance Status	Remarks in case of observation	Sample size verified	Details of sample where non compliance observed	percentage of instances where non-compliance is observed	amount/value involved where non-compliance is observed	Net-worth as reported by member to the Exchange(a)	Net worth computed by Internal auditor (b)	Amount of discrepancy observed (in Ru)(c-a-b)	Whether the Amount is leading to Short-fall (Yes/No) (d)	If (d) is yes, Provide amount leading to short-fall(e)
9.m	Last submitted net worth certificate to the Exchange is correctly submitted. In case of incorrect reporting of Networth is leading to shortfall, please specify in remarks.	ASQASRE4WR ESR73SER	FDSPFSE FPERESTS RES				Audit Period								
9.p	Member has maintained Net worth as prescribed by the SEBI Gazette Notification No. SEBI/LAD-NRD/GN/2022/73 dated February 23, 2022.	SPSSTSG ERSQTSRT	FDSPFSE FPERESTS RES				Audit Period								

- c) For points 4.AI, 4.BV and 4.BX (as per screenshots below) - in the format available on the Non-Compliance page.

In case the Auditor wants to add or delete dates (rows), please click 'Add Row' or 'Delete Row'.

SAMPLE DETAILS FOR NON-COMPLIANCES OBSERVED IN 4.BV										
Sr No	Area of Verification	Compliance Status	Remarks in case of Observation	Sample Dates Verified	Whether there is any impact on "G" (Yes/No)	Whether there is any impact on margin reporting (Yes/No)	Whether there is any impact on settlement (Yes/No)	Field name under which incorrect reporting was done	Whether there is any misuse of clients funds reported (Yes/No)	Amount of violation
1	Member has correctly reported the data towards "Segregation and Monitoring of Collateral at Client Level" to their respective Clearing Member/Clearing corporation.	Select ▼			Select ▼	Select ▼	Select ▼		Select ▼	
2	Member has correctly reported the data towards "Segregation and Monitoring of Collateral at Client Level" to their respective Clearing Member/Clearing corporation.	Select ▼			Select ▼	Select ▼	Select ▼		Select ▼	
3	Member has correctly reported the data towards "Segregation and Monitoring of Collateral at Client Level" to their respective Clearing Member/Clearing corporation.	Select ▼			Select ▼	Select ▼	Select ▼		Select ▼	

d) Auditor can use 'Save As Draft' functionality while submission of ATR.

[illegible]

13. Once the auditor enters all the details & submits it, he will get navigated to the next screen i.e. 'Action Taken Report' where Annexure 1 (ATR Certificate), Annexure 2 (Action Taken Report) will be generated through the system.

Note: Format of ATR Certificate is provided at the end of the document for reference.

Last Login: 11/12/2025

(*) Indicates Mandatory)

Action Taken Report on non-compliances reported in Internal Audit Report

Download Action Taken Report

Download

▶ Action Taken Report Certificate (Annexure 1)

▶ Action Taken Report (Annexure 2)

Upload Certificate Action Taken Report

Certificate for Action Taken Report

Sign PDF

Action Taken Report

Sign PDF

☐ I/We have conducted the audit to verify and certify the compliance status of the violations reported in Internal Audit for the half year ended on 30th September, 2025 on the captioned subject and guidelines thereof. Please find enclosed the Action Taken Report for your consideration and necessary action.

Submit

Note:

1. Kindly upload PDF format documents only.

2. File size should be less than 10 MB.

3. Kindly save the file in Local Drive and upload.

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14. To digitally sign Action Taken Report Certificate (Annexure 1), Action Taken Report (Annexure 2). Click on the 'Sign PDF'. Select the same PDF which was downloaded and digitally sign the same. Signed PDF file will be generated in the signed file folder in the same path where original file is saved. Once all the files are signed, then the 'Choose File' button will appear to upload the signed files.

Last Login: 11/12/2025

(*) Indicates Mandatory)

Action Taken Report on non-compliances reported in Internal Audit Report

Download Action Taken Report

Download

▶ Action Taken Report Certificate (Annexure 1)

▶ Action Taken Report (Annexure 2)

Upload Certificate Action Taken Report

Certificate for Action Taken Report

Choose File No file chosen

Action Taken Report

Choose File No file chosen

☐ I/We have conducted the audit to verify and certify the compliance status of the violations reported in Internal Audit for the half year ended on 30th September, 2025 on the captioned subject and guidelines thereof. Please find enclosed the Action Taken Report for your consideration and necessary action.

Submit

Note:

1. Kindly upload PDF format documents only.

2. File size should be less than 10 MB.

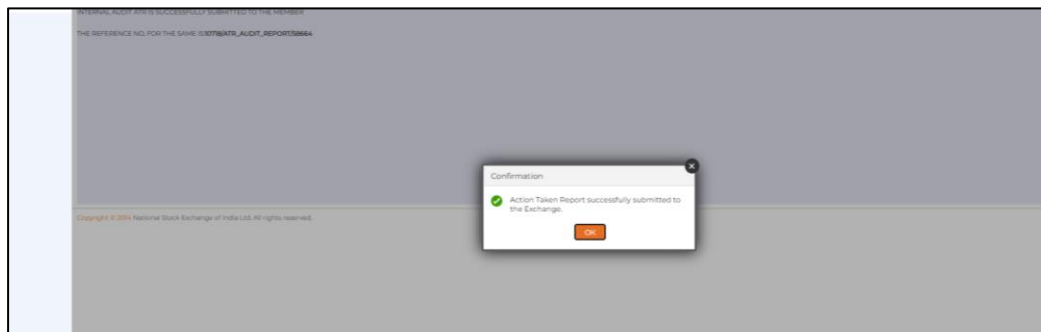
3. Kindly save the file in Local Drive and upload.

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15. While uploading the ATR Certificate (Annexure 1), ATR (Annexure 2), Auditor shall ensure the following:

- ✓ File name should not be changed and should remain same as downloaded. Add '-signed' at the end of the PDF name generated for uploading files.
Eg: 12345_Iar_ATR_SEP_25_A2_58643-signed
- File size should be less than 10 MB.

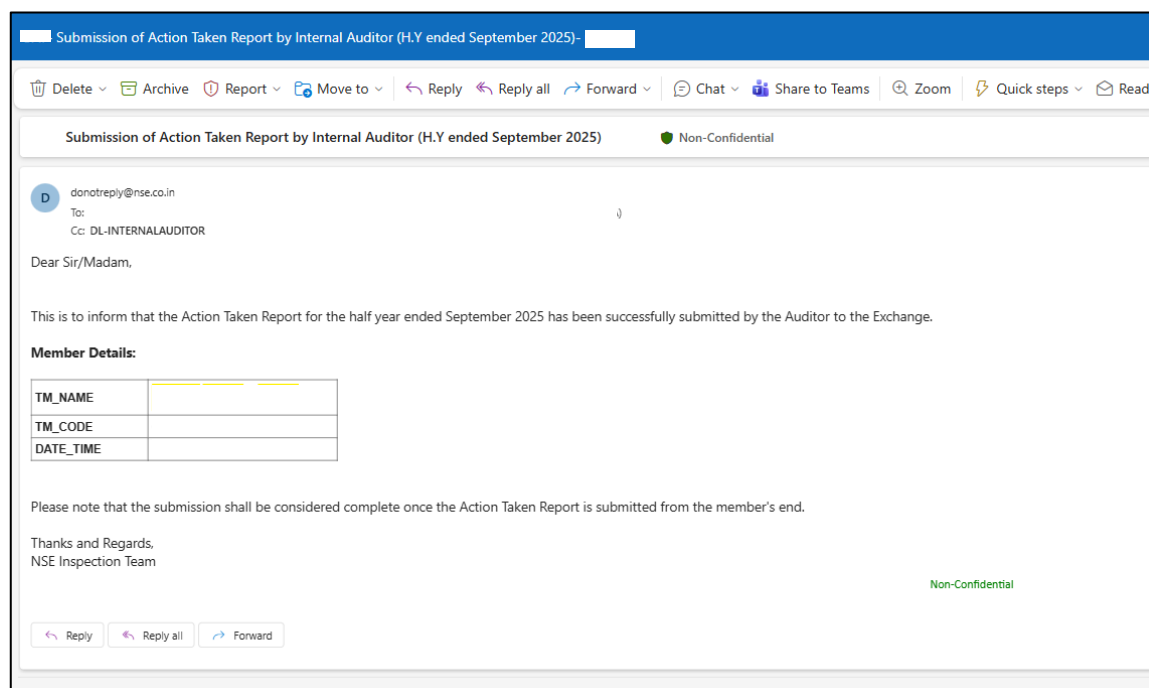
16. Upload signed file of Annexure 1 & Annexure 2 and click submit. Once the files are submitted, the following screen shall be displayed.



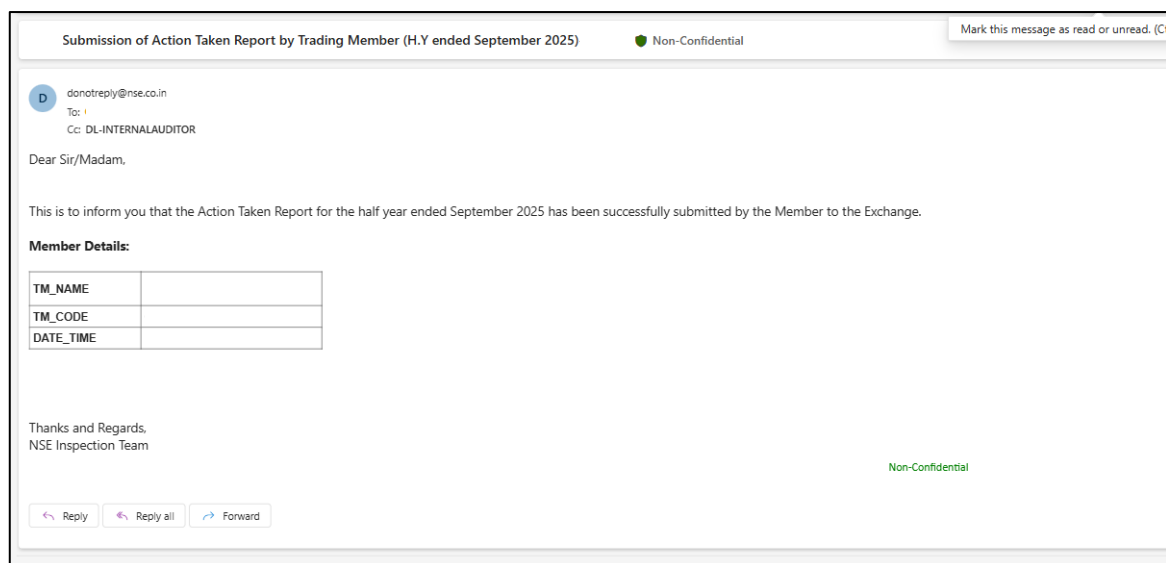
The format for the Reference no. is Member code/Audit Report/ reference no.

Step 3 : Acknowledgement of Report Submission

- Once the Action Taken Report is successfully submitted by the Member, an auto-generated email will be sent to both the Auditor and the Member. This email serves as a notification for the Member to complete their part of the submission process.



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



Step 4 : Action Taken Report Deletion Functionality

Action Taken Report can be deleted either by the Auditor or the Member, till the due date of submission.

Deletion of Action Taken Report submitted by Auditor-

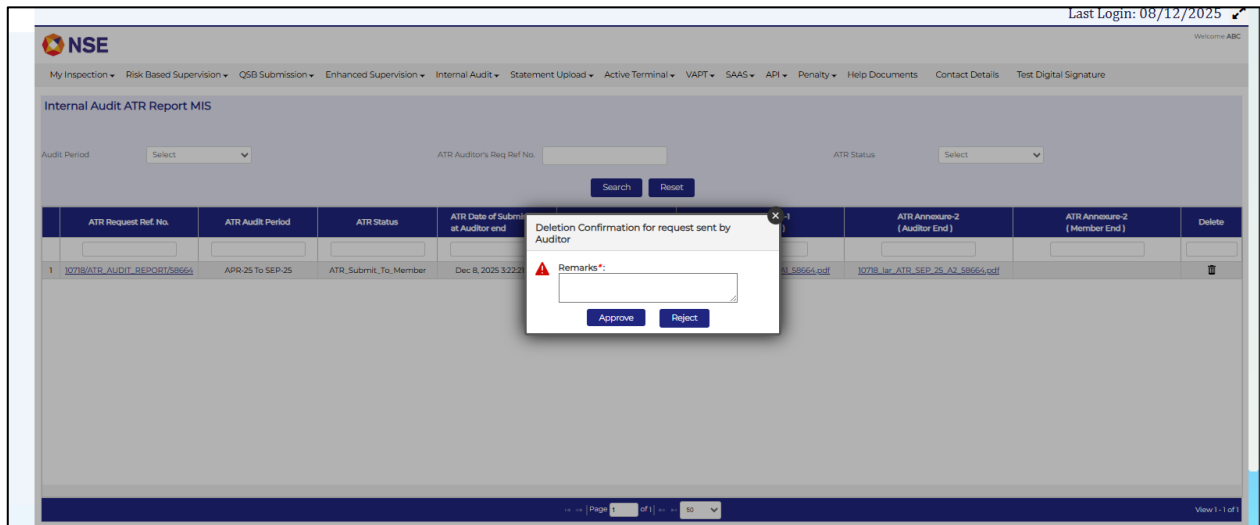
1. The deletion request shall be sent from the Auditor login.
2. In the Auditor login, after entering the membership no. and Audit Period, the Auditor will be able to view the submitted report.

ATR Request Ref. No.	ATR Auditor Firm Name	ATR Period	ATR Status	Uploaded report	Annexure1 [Auditor Certificate]	Annexure2 [Internal Audit Report]	Sample Details File	Delete
10718/ATR_AUDIT_REPORT/58664	Aniket PVT	APR-25 To SEP-25	ATR_Submit_To_Member	IARNSEP25.xlsx	10718_IarSEP-25_AI_58664.pdf	10718_IarSEP-25_A2_58664.pdf	IARNSEP25_SAMPLE_Detailed.pdf	

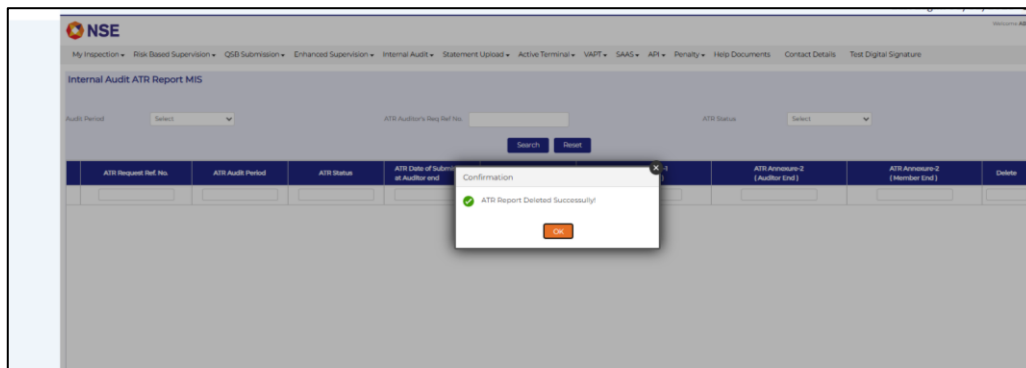
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3. As per the above screenshot, a deletion button has been made available. Auditor shall click on the icon, provide appropriate reasons for deletion of report and submit the request to the Member.
4. To accept the deletion request, Member shall login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

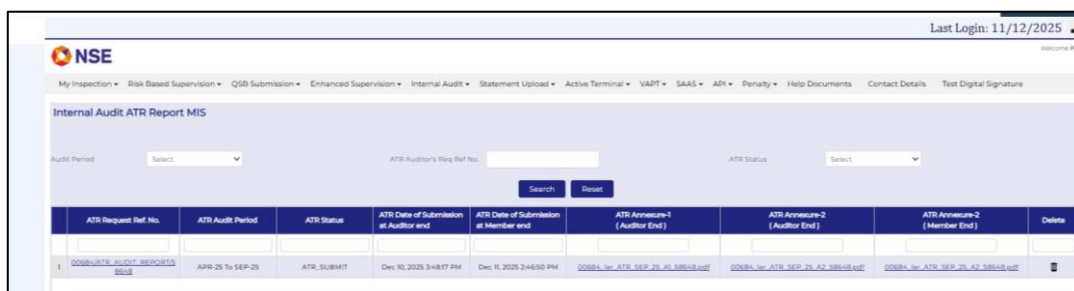


5. Member shall click on delete icon (as highlighted above), provide appropriate reasons for deletion and delete the report.
6. Once the report is deleted following screen will be displayed and report will be deleted successfully.

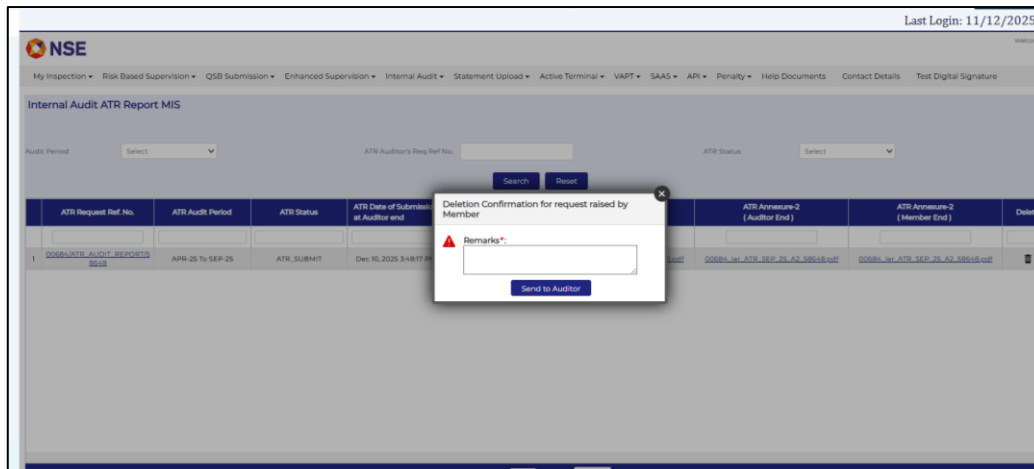


Deletion of Action Taken Report submitted by Member-

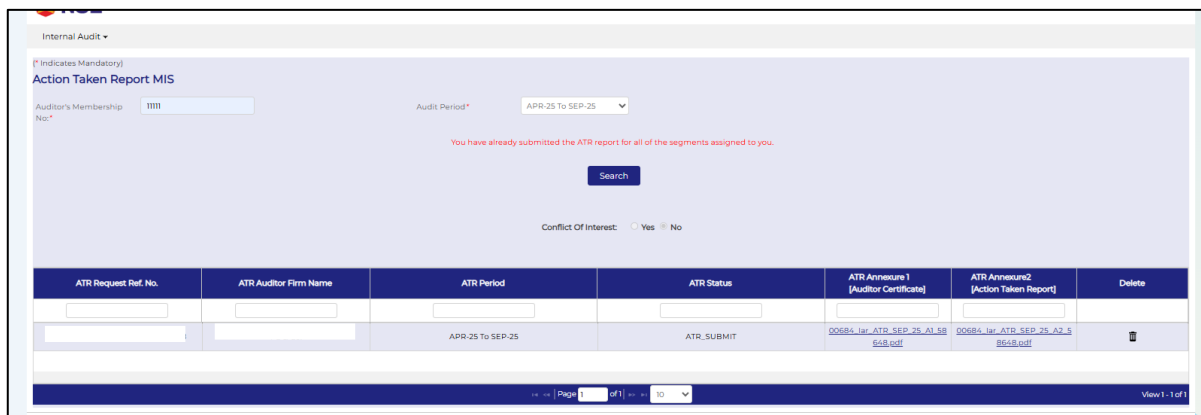
1. The deletion request shall be sent from the Member login.
2. In Internal Audit tab, click on Internal Audit ATR Report MIS then the following screen will be displayed.



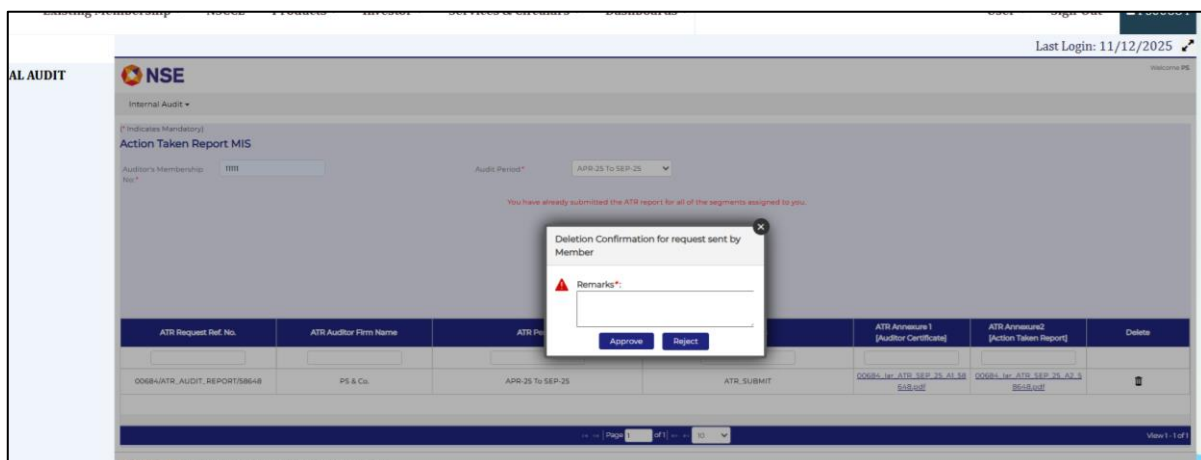
- As per the above screenshot, a deletion button has been made available. Member shall click on the icon, provide appropriate reasons for deletion of report and submit the request to the Auditor.



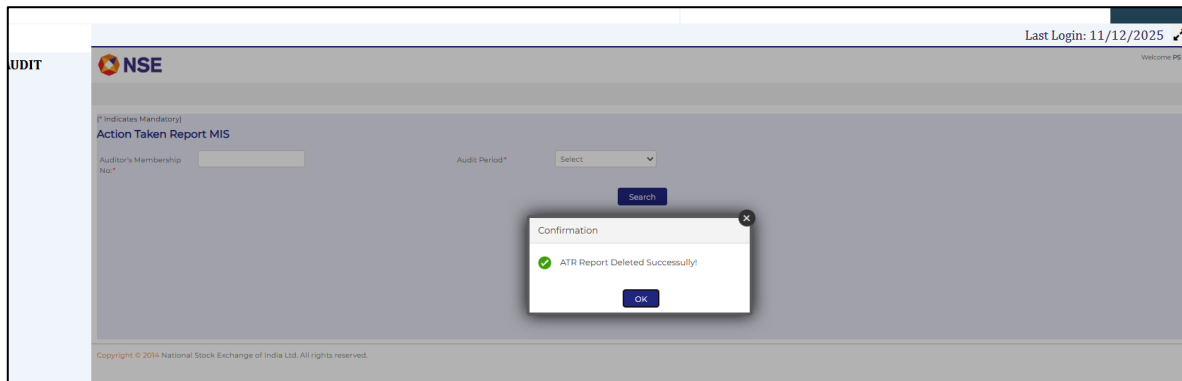
- To accept the deletion request, Auditor shall login to Auditor portal.
- In the Auditor login, after entering the membership no. and Audit Period, the Auditor will be able to view the deletion request in a separate tab. (As per screenshot below)



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



7. Once the report is deleted following screen will be displayed and report will be deleted successfully.



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

-END-

CERTIFICATE ON ACTION TAKEN FOR NON-COMPLIANCES
REPORTED IN INTERNAL AUDIT

We have examined the relevant books of accounts, records and documents maintained by M/s. _____, (name of the trading member) bearing SEBI registration number _____) a member of the National Stock Exchange of India Limited for the following segments to verify and certify the compliance on action taken by the Member for the non-compliances reported in the internal audit report for the half year ended _____.

Segment (Capital Market / Equity Derivatives Segment / Debt Segment / Currency Derivatives/Securities Lending & Borrowing segment/Commodity Derivative Segment)	Activity - Trading	SEBI registration number

The purpose of this Audit is to examine that the processes, procedures followed, and the operations carried out by the Trading Member are as per the applicable Acts, Rules, Regulations, Bye-laws and Circulars prescribed by SEBI and the Stock Exchange.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of this Audit. In our opinion proper books of accounts, records, and documents, as per the regulatory requirement have been maintained by the Member, so far as it appears from examination of the books.

Based on the scrutiny of relevant books of accounts, records and documents, and to the best of our knowledge and explanations given to us, we certify that the Member has complied with the relevant provisions of SEBI Act, 1992, Securities Contracts (Regulation) Act 1956, Securities Contracts (Regulation) Rules 1957, SEBI (Stock Brokers) Regulations, 1992 and various circulars of SEBI and with the Rules, Bye laws, Regulations of NSEIL and various circulars issued by the Stock Exchange except otherwise mentioned in the Annexure to this report.

We declare that the audit firm meets the eligibility criteria as prescribed vide Annexure A of Exchange Circular no. NSE/INSP/58709 dated September 29, 2023.

Further, we declare that we do not have any direct / indirect interest in or relationship with the member or its shareholders / directors / partners / proprietors / management, other than the proposed audit assignment and also confirm that we do not perceive any conflict of interest in such relationship / interest while verifying non-compliances reported in internal audit of the said member.

In our opinion and to the best of our information and according to the explanations given to us by the proprietor/partners/directors/compliance officer, the Action Taken Report provided by us as per the Annexure and subject to our observations, which covers the entire scope of the audit, is true and correct.

Company Secretary / Cost and Management Accountant / Chartered Accountant (Seal & Signature)

(Name of the Partner)

Membership no. / CP. No.

UDIN No.

Place: - Date: -