



NOTICE

Notice No.

20260608-21

Notice Date

08 Jun 2026

Category

Compliance

Segment

General

Department

DOSS

Subject

Submission of Action Taken Report for non-compliance(s) reported in the Internal Audit Report

Attachments

[AnnexureI](#) ; [AnnexureIII](#)

This is with reference to the Exchange Notice No. 20251202-5 dated December 02, 2025, on “Ease of Doing Compliance- Submission of Action Taken Report for non-compliance(s) reported in the Internal Audit Report” wherein the Exchange prescribed the framework for closure of non-compliances 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 March 31, 2026, the due date for submission of Action Taken Report is July 31, 2026. Action Taken Report shall be certified by an Internal Auditor empanelled with the Exchange, confirming the status of compliance and shall cover at least a period of one month for sample verification.

In this regard, detailed procedure for submission of Action Taken Report electronically through the BEFS (BSE Electronic Filing System) is provided at Annexure III.

Members are further advised to note that prescribed monetary penalty/disciplinary actions shall be initiated in accordance with the Exchange Notice No. 20260417-45 dated April 17, 2026, 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 Notice No. 20260417-45 dated April 17, 2026 without waiting for submission of Action Taken Report.

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. Saved reports/reports submitted by the Auditor shall not be considered as final submission to the Exchange.

Please find enclosed the following Annexures applicable for the submission of Action Taken Report for the half year ended March 31, 2026:

- Annexure I - Auditor Certificate
- Annexure III - Manual for Auditor and Member

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.

In case of any queries/clarifications, you may reach us on the following contact details:

Purpose	Contact Nos.	Email ID
ATR Process related	022-45720640/440	bse.reports@bseindia.com
ATR Technical queries	30594000	bsehelp@bseindia.com
ATR XBRL related issues	18002330445	bse.auditreport@bseindia.com



For and on behalf of BSE Ltd.

Kaustubh Mundada
Assistant Vice President
Member Oversight

Kalpesh Ganger
Manager
Member Oversight