

Circular No.: NSDL/POLICY/2026/0143

September 28, 2026

Subject: Submission of Action Taken Report (ATR) for Annual System Audit through e-PASS Application

Attention of Participants is invited to Circular No. NSDL/POLICY/2026/0087 dated June 4, 2026, and Circular No. NSDL/POLICY/2026/0091 dated June 2026, regarding the submission of the Action Taken Report (ATR) for observations reported as non-complied in the initial Annual System Audit Report submitted on or before June 30, 2026.

In this regard, Participants are advised to submit the ATR through the electronic form available in the e-PASS application. The detailed process for submission of ATR is enclosed as Annexure A.

The timelines for submission of the Action Taken Report (ATR) of Annual System Audit Report, wherever applicable, are specified below.

Report	Periodicity/ Frequency	Due date of submission	Action Taken Report (ATR) submission (if applicable)
Annual System Security Audit Report	Annually	Within three months from the end of the financial year. i.e. by 30th June.	Within three months from the due date of submission. i.e. by 30th September.

Participants are further advised to note that non-submission of the Annual System Audit Report and/or Action Taken Report (ATR) within the stipulated timelines shall be treated as a regulatory non-compliance and may attract penalties and/or such other actions as may be deemed appropriate under the NSDL Business Rules, as amended from time to time.

For any technical assistance related to the e-PASS application, Participants may send an email to epass@nsdl.com or contact us at 022-69448491 / 022-69448457.

For any clarifications on the circular, kindly email at dpaudit@nsdl.com or call us on (022)-4216-5062, (022)-4216-5038



**For and on behalf of
National Securities Depository Limited**

**Rakesh
Mehta**

Digitally signed by
Rakesh Mehta
Date: 2026.09.28
16:15:24 +05'30'

**Rakesh Mehta
Vice President**

Enclosure: One

FORTHCOMING COMPLIANCE			
Particulars	Deadline	Manner of sending	Reference
Investor Grievance Report (Monthly)	By 10 th of the following month	Through e-PASS	Para 22 of 'Grievance Redressal' chapter and Para 27 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants
Compliance report w.r.t Same Mobile number and/ or email address captured for multiple accounts. (monthly)	Before 27 th of following month	Through Email.	Para 26 of 'Miscellaneous' chapter of NSDL Master Circular for Participants.



National Securities Depository Limited

National Securities Depository Limited 3rd Floor, Naman Chamber, Plot C-32, G-Block, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra - 400 051 Tel.: 91-22-2499 4200 | Fax: 91-22-2497 6351 | Email: info@nsdl.com | Web: www.nsdl.co.in
Corporate Identity Number: L74120MH2012PLC230380 PUBLIC

Annexure A
Guidelines to add the Auditor details and submit the Annual System Audit Action Taken Report [ATR] Report
Guidelines to submit ATR details:

 Click on e-pass URL: <https://www.epass.nsdl.com>

1. Login into e-PASS by using DP Checker




Login

User ID:

Password:

OTP: **Generate OTP**

CAPTCHA: 2AC7d6 

[Forgot Password](#) **Login**

2. Go To DP Periodical Reports -> System Audit Report -> View/Search System Audit Report



3. Select the Audit Period and Status and click on the Respective DP Name from Dropdown that appears.



View /Search System Audit Report

Audit Period: Status:

Report No.	IP ID	IP Name	Audit Period	View Status	Uploaded Date
01	10.10.10.10	10.10.10.10	05/04/2016 - 10/04/2016	ATB Submitted by SPT	04/09/2016
02	10.10.10.10	10.10.10.10	01/04/2015 - 01/04/2016	ATB Verified by SPT and Submitted to SDO	01/04/2016

Total Records : 2

4. In the system audit checklist scroll towards the extreme right fill the Action Taken Column that appears.

System Audit Checklist

[Track Configuration](#)
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SYSTEM AUDIT CHECKLIST

	Auditor's comments	Severity	Description of Finding/ Observation	Management's comments	Target date for closure of finding	Action Taken	Revised Status
check							
status	☒ Yes ☐ No ☐ NA	Low ☒	1	Mandatory, if auditor's comments is negative	01-10-2026	Mandatory, if auditor's comments is negative	(See Below) ☒
7, etc for the deployment of	☒ Yes ☐ No ☐ NA	Low ☒	1	Mandatory, if auditor's comments is negative	09-10-2026	Mandatory, if auditor's comments is negative	(See Below) ☒
nation Level	☒ Yes ☐ No ☐ NA	Low ☒	1	Mandatory, if auditor's comments is negative		Mandatory, if auditor's comments is negative	(See Below) ☒
implementation of	☒ Yes ☐ No ☐ NA	Low ☒	1	Mandatory, if auditor's comments is negative		Mandatory, if auditor's comments is negative	(See Below) ☒
the application integrity of	☒ Yes ☐ No ☐ NA	Low ☒	1	Mandatory, if auditor's comments is negative		Mandatory, if auditor's comments is negative	(See Below) ☒
	☒ Yes ☐ No ☐ NA	Low ☒	1	Mandatory, if auditor's comments is negative		Mandatory, if auditor's comments is negative	(See Below) ☒

5. Click on ATR send to Auditor

For Audit Checklist **a) Lock Configuration** **Download PDF**

✔

1 ATR Sent to Auditor

i) Declaration By Auditor

I hereby declare that digital signature certificate being used by me for signing this document is a valid digital signature certificate as this date in terms of provisions of Information Technology Act, 2009 and rules framed thereunder and that it has not been revoked by the issuing authority till this date. Signed by the auditor of the Participant using its Digital Certificate.

Signature of Auditor:

CLASS 3 ORGANIZATION TEST
Digitally Signed by C=IN, o=EMUDHARA LIMITED, ou=CERTIFYING AUTHORITY, cn=B MUDHARA NIG GA PRL CLAS 3 ORGANIZATION TEST CN=Class 3 Organization test,
SERIALNUMBER=81d7eaf6d7ab6bf87794f13c1a40502607ee4ae75d0355aed73b4a033313d, s=Ramalakshmi, PostalCode=560103,
Phone=+919649464654cn=712125129e4ff33d1e6d5e6df7775e03f5fa28a53, OU=Certifying Authority DnsMudra Limited,CN=SERIALNUMBER-610bba29Date: Wed Jan 10 2024
13:12:43 GMT+05:30 (India Standard Time)

[View Certificate](#)

ii) Declaration By Compliance Officer:

I hereby declare that digital signature certificate being used by me for signing this document is a valid digital signature certificate as this date in terms of provisions of Information Technology Act, 2009 and rules framed thereunder and that it has not been revoked by the issuing authority till this date. Signed by the Compliance Officer of the Participant using its Digital Certificate.

Signature of Compliance officer:

✗

6. Once the Status gets changed Login to E-Pass Portal to ATR Submitted by DP for Auditor Review
Now Login using Auditor Login Credentials.





7. Once Auditor logs in they will select System Audit from DP Periodical Reports column and click on View/Search System Audit Report. On the View/Search System Audit Report screen select Report Number for latest period of ATR Submitted by DP

View /Search System Audit Report

Audit Period: (State):

Report No.	DP ID	DP Name	Audit Period	Audit Status	Uploaded Date
33	IN300011	SECCAP Securities Ltd.	05/05/2020-10/05/2020	ATR Submitted by DP	04/09/2020
34	IN300011	SECCAP Securities Ltd.	01/04/2020-31/03/2020	ATR Verified by Auditor and Submitted to NSDL	09/04/2020
35	IN300011	Stock Holding Corporation Of India Ltd.	01/04/2020-31/03/2020	ATR Verified by Auditor and Submitted to NSDL	12/05/2020
36	IN300011	Stock Holding Corporation Of India Ltd.	01/05/2020-10/05/2020	Draft	12/05/2020
37	IN300011	Stock Holding Corporation Of India Ltd.	01/05/2020-05/05/2020	ATR Verified by Auditor and Submitted to NSDL	12/05/2020
38	IN300011	Stock Holding Corporation Of India Ltd.	18/01/2020-15/01/2020	Draft	20/04/2020
39	IN300011	Stock Holding Corporation Of India Ltd.	01/01/2020-10/01/2020	ATR Verified by Auditor and Submitted to NSDL	13/01/2020
40	IN300011	SECCAP Securities Ltd.	01/01/2020-10/01/2020	Draft	13/02/2020
41	IN300011	SECCAP Securities Ltd.	01/12/2020-05/12/2020	Draft	13/03/2020

Total Records: 4

8. On the next screen, Auditor will scroll to extreme right and fill the last Revised Status Column

System Audit Checklist e-Link Configuration Download PDF

SYSTEM AUDIT CHECKLIST

	Auditor's comments	Severity	Description of Finding/ Observation	Management's comments	Target date for closure of finding	Action Taken	Revised Status
1. Check if the system is secure?	☐ Yes ☐ No ☐ NA	Low	1	Mandatory, if auditor's comment is negative	04-08-2020	Mandatory, if auditor's comment is negative	(See Below)
2. Check if the system is secure?	☐ Yes ☐ No ☐ NA	Low	1	Mandatory, if auditor's comment is negative	04-08-2020	Mandatory, if auditor's comment is negative	(See Below)
3. Check if the system is secure?	☐ Yes ☐ No ☐ NA	Low	1	Mandatory, if auditor's comment is negative		Mandatory, if auditor's comment is negative	(See Below)
4. Check if the system is secure?	☐ Yes ☐ No ☐ NA	Low	1	Mandatory, if auditor's comment is negative		Mandatory, if auditor's comment is negative	(See Below)
5. Check if the system is secure?	☐ Yes ☐ No ☐ NA	Low	1	Mandatory, if auditor's comment is negative		Mandatory, if auditor's comment is negative	(See Below)
6. Check if the system is secure?	☐ Yes ☐ No ☐ NA	Low	1	Mandatory, if auditor's comment is negative		Mandatory, if auditor's comment is negative	(See Below)

9. Once entire Revised status column gets filled by Auditor, they will scroll down and do the final submission by clicking on ATR Submitted to NSDL

System Audit Checklist		Network Configuration		Download PDF	
☐	System Audit Report (TS) pdf	Create			☒

☐ Declaration By Auditor

Signature of Auditor

[illegible]