



NOTICE

Notice No.	20261001-77
Notice Date	01 Oct 2026
Category	Others
Segment	Investment Advisers
Department	Membership Compliance
Subject	Submission of Annual Compliance Audit requirement
Attachments	UserManualForACRAuditorFlow ; UserManualForACRIARAFLOW

This is in continuation to notice no. 20260904-15 dated September 04, 2026, and notice no. 20260504-20 dated May 04, 2026, issued by the Exchange regarding Annual Compliance Audit Report submission.

The Annual Compliance Audit Report (ACR) module is available for submission on the BSE portal through both the flows i.e Filing by IA/RA and Filing through auditor. The user manual for both flows is attached for your reference.

Investment Advisers (IAs) are advised to take note of the below mentioned points and ensure compliance:

- i. Complete the annual compliance audit within six months from the end of financial year March 31, 2026, latest by i.e. September 30, 2026, and submit the compliance audit report to IAASB within a period of one month from the date of the audit report but not later than October 31, 2026.
- ii. Submit adverse findings of audit, if any, along with action taken thereof duly approved by the individual IA or management of non-individual IA to IAASB within a period of one month from the date of the audit report but not later than October 31, 2026
- iii. Annual certificate from a member of ICAI/ ICSI/ICMAI or from an auditor confirming compliance with client level segregation requirements shall form part of the compliance audit.

Further, it may please be noted that ACR submissions made through email shall not be considered.

In case of any issues related to login on the BSE portal email on lara.Compliance@bseindia.com

Neeky Subramaniam

Manager

Membership

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Deputy Manager

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