MCX Circular no.: MCX/MCXCCL/653/2026 November 20, 2026
MCXCCL Circular No. MCXCCL/INSP/253/2026

Reminder for Submission of Half-yearly Internal Audit Report by Clearing Members (ITCM & PCM) for half year ended September 30, 2026

MCXCCL vide its circular no. MCXCCL/INSP/231/2026 dated October 27, 2026 had informed the Clearing Members (ITCM & PCM) undertaking clearing activities, for at-least one trade during the period from April 01, 2026 till September 30, 2026, for other stock-brokers and/or for custodian participants code (their direct trading clients or otherwise) that they are required to carry out Internal Audit and submit the report to Multi Commodity Exchange Clearing Corporation Limited (MCXCCL)

As advised by SEBI and in order to enhance the ease of doing compliance and reduce operational difficulties faced by Members/Audit Firms, it has been decided that only the auditors empanelled with any of the Exchange(s), shall be eligible to conduct internal audit of the Clearing Members of any of the Clearing Corporations.

Members are advised to adhere to the norms prescribed under clause 4.2 of SEBI circular SEBI/HO/MIRSD/MIRSD2/CIR/P/2016/95 dated September 26, 2016, w.r.t. Appointment and Rotation of Internal auditors.

It is to be noted that the due date to submit the Internal Audit Report is within two months from the end of the half year ended September 30, 2026 that is **November 30, 2026.**

The submissions shall be made through the Member Reporting Portal (MRP) of MCXCCL as well as to the email ID inspection@mcxccl.com with the subject line as "Internal Audit Report- Name of the Clearing Member (Clearing Member Code) – September 2026". Kindly refer to the detailed process manual for submission of Internal Audit Report through MRP issued vide circular no. MCXCCL/INSP/231/2026 dated October 27, 2026.

The penalties/ disciplinary actions for late/ non-submission of the Internal Audit Report shall be as per MCXCCL/INSP/078/2024 dated April 01, 2024. The penalties/ disciplinary action for non-compliances reported in the Internal Audit Report shall be as prescribed by MCXCCL Circular No. MCXCCL/INSP/001/2024 dated January 01, 2024. (Refer Master Circular no. MCXCCL/COMP/090/2026 dated April 29, 2026)

Members are advised to take note of the above and comply.

For and on behalf of
Multi Commodity Exchange Clearing Corporation Limited

Prashant Sinha
Inspection

---------- Corporate office ----------
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