Circular No.: NSDL/POLICY/2024/0083   June 13, 2024

Subject: Updation of Auditor details on the NSDL ePASS portal.

Attention of Participants is invited to NSDL Circular No. NSDL/POLICY/2024/0042 dated April 08, 2024, wherein it is informed that, any one person conducting the internal and/or concurrent audit (risk prone areas) should obtain certification from the National Institute of Securities Markets (NISM) by passing the NISM- Series VI: Depository Operations Certification Examination DOCE). Alternatively, such persons, if eligible, may undergo Continuing Professional Education (CPE) program for depository operations (details available on www.nism.ac.in)

In this regard, Participants are hereby informed that NSDL has enhanced the module of 'Auditor Master' on NSDL e-PASS (https://www.epass.nsdl.com/epass/), whereby capturing the details of NISM Certificate of the auditor (i.e. certificate number and validity date) and address of the audit firm are now made **mandatory.**

Participants are requested to update the above mentioned details in the 'Auditor Master' module for existing auditors and for new auditors appointed before submission of Internal and Concurrent Audit Report (IAR/CAR) through e-PASS. The procedure for addition/modification/deactivation of Auditor login ID is enclosed at **Annexure A**.

Participants are advised to take note of the above and ensure compliance.

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

**Arockiaraj
Manager**

Enclosure: One

FORTHCOMING COMPLIANCE			
Particulars	**Deadline**	**Manner of sending**	**Reference**
Investor Grievance Report (**Monthly**)	By 10th of the following month	Through e-PASS	Para 22 of 'Grievance Redressal' chapter and Para 28 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants.
Artificial Intelligence /Machine Learning Reporting Form (**Annually**)	Within three months of the end of the financial year	Through e-PASS	Para 10 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants.
Annual System Audit Report (**Yearly**)	June 30th	Through e-PASS	Para 20.5 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants.

Annexure A

Procedure for addition/modification of auditor's user login for auditor type 'IAR /CAR ' through e-PASS

A. For addition of user for auditor, Participant is required to follow the below mentioned steps:

After login to e-PASS by Checker, under Masters module, click on 'Auditor Master' as exhibited below:
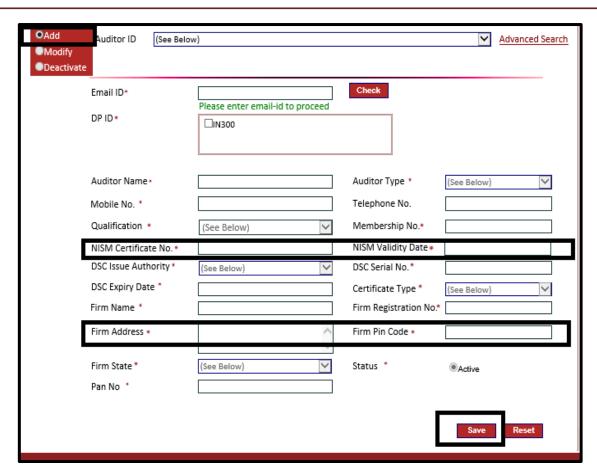

1. Addition of Auditor User ID:

   a. In order to add Auditor user ID for making necessary submission to NSDL, Participant needs to select "Add" button and enter the email ID of the Auditor in the field "Email ID". Participant will have to enter all the mandatory details of auditor including the new fields i.e. NISM Certificate No.; NISM Validity Date; Firm Address. In auditor type, the Participant has to select whether the auditor is for internal or concurrent audit or for both internal and concurrent audit. The Participant will have to click its relevant DP IDs which need to be mapped with the auditor. The Auditor will be able to submit the IAR/CAR only for the mapped DP IDs. Auditor details with such mapping will be added once Participant will save the details by clicking 'Save' button provided on the screen. Once the Auditor User is created, an Auditor ID will be created, which can be used by the Participant as an additional criteria for conducting search. The relevant screenshot is exhibited below:

b. Email ID of the auditor will be used as user ID for login by auditor. At the time of first login, the default Password to be entered is "Nsdl@123". Upon clicking on "Generate OTP", a One Time Password (OTP) will be sent on registered mobile number and email ID of Auditor as entered by the Participant in auditor details at the time of addition of auditor. The OTP and default password has to be used by the auditor for first login. On first login, e-PASS portal will prompt the auditor to change the password. The password has to be alpha numeric with at least one special character, one alphabet in Capital & one number. Upon successfully changing the password, the auditor needs to re-login with new password to get access to e-PASS.
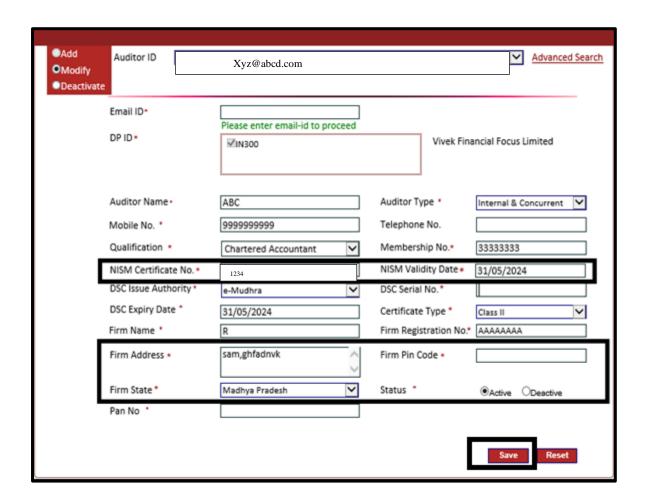
2. Modification of Auditor User ID:

a. Modification of auditor details can be done in either of the following two methods: i) Participant can select the auditor ID from drop down in which modification is required. On selection of the auditor ID to be modified, details of the auditor will be displayed on the screen. Participant is required to select "modify" radio button and modify the details of the auditor. The email ID of the auditor cannot be modified. ii) Alternatively, Participant can do a search on email ID by

entering the email id of the auditor in the Email ID field and then click on "Check" button. The details of auditor will be displayed on the screen. Participant is required to select "modify" radio button and modify the details of the auditor except for the email ID of the auditor. Participant will be able to make necessary changes in the existing details i.e. NISM details and Firm address of auditor and then save the details of auditor by clicking on save button. The relevant screen is exhibited below.

3. For deactivation of Auditor User ID/s, Participants are requested to refer to NSDL circular no. NSDL/POLICY/2016/0091 dated November 9, 2016.