

# Annexure B

# Procedure of submission of IAR through e-PASS

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#### A. Procedure for submission of Internal Audit Report through e-PASS:

#### $1) \quad \text{Auditor Login}:$

 Auditor shall login to e-PASS portal (<u>https://www.epass.nsdl.com/</u>) using their credential as created by Issuer/RTA. User ID will be provided by Issuer/RTA to Auditor. After entering user ID and password Click on "Generate OTP" as exhibited below:

Rebeiling, Trett & Roch		Participant-Inspection Au and Supervision Syst
	Login	
	User ID Enter User ID	
	Password Enter Password	
	OTP Generate OTP	
	CAPTCHA Enter CAPTCHA 0EC259	
	Forrot Password Login	

- b) Upon clicking on "Generate OTP", a One Time Password (OTP) will be sent on registered mobile number and email ID of Auditor and same has to be entered for login to e-PASS. On first login with default password Nsdl@123 and OTP, e-PASS portal will prompt the user to change password. Upon successfully changing the password, Auditor needs to re-login with new password to get access to e-PASS.
- c) Forgot Password:

In case Auditor forgets password, a link – "Forgot Password" is provided on login screen of e-PASS portal through which a new password can be generated. Upon clicking the link "Forgot Password" (as exhibited below), users login password will be reset and an email intimation will be sent on the registered email id (e-mail ID provided at the time of registration) with the new password. On receipt of this email, user can login to e-PASS using this new password. After login, the user can change the password by using the Change Password functionality provided under "Tools" in the main menu.



RSDL Technology, Freet & Road	Participant-Inspection Audit and Supervision System
	User ID Enter User ID Password Enter Password OTP Cenerate OTP CAPTCHA Enter CAPTCHA OEC259 Extred Password Login
2) Submission of Audit Report	by Auditor:
a) Registered auditor will be	e able to fill and submit an audit report for the relevant audit period.
<ul> <li>b) After login to e-PASS, for under the 'RTA Periodica</li> </ul>	or submissions of Internal Audit Report, click on 'Submit IAR Report-RTA' al Reports' head.
Welcome, AUDITOR RTA Role : Auditor - RTA Entity : RTA AUDITOR	Last Login Date/Time : Oct 20, 2020 06:07 PM
Tools RTA Periodical Report IAR Report	Submit IAR Report - RTA View/Search Reports - RTA
c) Upon Clicking 'Submit I select audit period, RTA	AR Report' screen as exhibited below will be displayed. Auditor has to ID and RTA Name and click on submit button. More Logor Determine: Oct 01, 2020 06:04 PM Last Login Date/Time: Oct 01, 2020 06:04 PM
Audit Period     (See Below)	IN000033~UTI Infrastructure Technology Services Limiteddfd
Audit Period Range : From	
<ul> <li>d) Once the auditor selects</li> <li>IAR checklist will be disp</li> <li>by the auditor.</li> </ul>	s audit period, RTA ID and RTA Name and clicks on 'submit' button, the played on the screen as exhibited below, which has to be filled completely



Te	Welcome, vikram g Role : Auditor - RTA Last Login Date/Time : Oct 01, 20 Entity : RTA AUDITOR	020 06:04 PM		Home Par	ticipant-Inspection Audit Supervision System
bmit IA	R/CAR Report (Draft)	For Assistance On IAR/CA	Report Call : 022 - 24994371 & 249	994495	
lit Perio litor	d : 15-Sep-2020 To 20-Sep-2020 RTA ID : IN000033 : VIKRAM G Report Type : Internal	Last Saved : Versions :		1 🕤	
tivity w	ise Sampling Details Checklist				7
R NO.	AREA	COUNT FOR THE AUDIT PERIOD	NO OF SAMPLE CHECKED	PERCENTAGE	(~
				1 Engennige	
1	Demat Confirmation (number of samples checked must include transposition cum demat and transmission cum demat cases) (atleast 25%)	1	1	100	
1 2	Demat Confirmation (number of samples checked must include transposition cum demat and transmission cum demat cases) (atleast 25%) Demat Rejection (atleast 25%)	2	2	100	
1 2 3	Demat Confirmation (number of samples checked must include transposition cum demat and transmission cum demat cases) (atleast 25%) Demat Rejection (atleast 25%) Remat Confirmation (atleast 25%)	1 2 3	1 2 3	100 100	

) The auditor can enter his remarks, mention observations and attach documents [as exhibited below]. The attachment can be made in formats viz; .JPG, .TIFF, .PDF, .DOC, .DOCX, .XLS and .XLSX format with a maximum size of 10 MB per attachment.

6	NSDL Technology, Trust & Road Entity : RTA AU	m g RTA Last Login Date DITOR	/Time : Oct 01, 2020 (	06:04	I PM			Home to Part and	ticipant-Inspection Audit Supervision System
Sub	mit IAR/CAR Report (Draft)				For Assistance On IAR/C	AR Report Call : 022	- 24994371 & 24994495		
Audit Audit	t Period :15-Sep-2020 To 20-Sep-2020 tor : VIKRAM G	RTA ID : IN000 Report Type : Interr	033 Ial		Last Saved : Versions :	Oct 01, 2020 08:0	5 PM		
Activ	vity Wise Sampling Details Ch	ecklist							-
SR. NO.	AUDIT AREAS		AUDITOR'S OBSERVATION		AUDITOR'S REMARKS	ATTACHMENTS	MANAGEMENT'S COMMENTS	ATTACHMENTS	$\odot$
1	Demat / Remat / Conversion / Reconversic Redemption /Repurchase Requests Proces	n / sing	☑ Applicable		$\langle \rangle$				
1.1	Whether there is a proper procedure in place for i Participants?	nward of requests received from	Yes 🗸		<	Browse	Ŷ	Browse	

f) Auditor can click "Save Draft" button to save the draft report at any point in time while filling the report. The auditor can view the saved Audit report under 'View/Search reports' option. The Auditor can complete the checklist at a future date [as exhibited below].



Welcome, vikram g Role : A uditor - RTA Entity : RTA AUDITOR	Last Login Date/Time : Oct 01, 2020 06:04 PM		Home 2014 Participant-Inspection Audit and Supervision System
Submit IAR/CAR Report (Draft)	Fc	r Assistance On IAR/CAR Report Call : 022 - 24994371 & 24994495	
Audit Period : 15-Sep-2020 To 20-Sep-2020 Auditor : VIKRAM G	RTA ID : IN000033 Report Type : Internal	Last Saved : Oct 01, 2020 08:05 PM Versions :	
			$\bigcirc$
			$\bigcirc$
Other Attachments		Other Attachment	
1) Save Draft  2) Validate Checklist	3 Send to RTA for Review	Reset	

g) Once the audit report/checklist is filled completely, the Auditor will need to click on 'validate checklist' button. If there are any error/s the same would be highlighted which are required to be corrected by the Auditor and once again click on button 'validate checklist'. Once audit checklist is validated successfully then Auditor can send the report to Issuer/RTA for review and its comments (if any) by clicking on "Send to RTA for review" button [*as exhibited below*].

CONSUL Technology, Trust & React	Welcome, vikram g Role : Auditor - RTA Entity : RTA AUDITOR	Last Login Date/Time : Oct 01, 2020 08:25 PM		Home Logori	Participant-Inspection Audit and Supervision System	
Submit IAR/CAR Report (Dr	raft)		For Assistance On IAR/CAR Report Call : 022 - 24994371 a	& 24994495		×
Audit Period: 01-Sep-2020Auditor: VIKRAM G	Го 15-Sep-2020	RTA ID : IN000033 Report Type : Internal	Last Saved : Versions :			
					6	2
Other Attachments			Other Attachment			
1) Save Draft > 2) Vali	idate Checklist 🔿 🤇	3 Send to RTA for Review	Reset			

h) The process of review by the Issuer/RTA is provided in point no 3 below. Once the report is submitted by the Issuer/RTA for review by auditor, auditor will able to see the IAR under the head of 'RTA Periodical Reports' -> 'View/Search reports' [as exhibited below] with status 'Submitted by Auditor for RTA Review'.



NS Technology.	Trust & Reach Trust & Reach Role : Auditor - R' Entity : RTA AUDI	g TA ITOR	Last Login Date/Time : Oct 01, 2020 (	08:25 PM	H	iome Logo	Participant-Inspection Audit and Supervision System
View/Search R	eport			For Assistance On IAR/CA	AR Report Call : 022 - 24994371 & 24994	1495	
						Last	Modified
Audit Period (	(See Below) RT	A ID (See Below	v) 🔽 Report Type	(See Below)	Status (See Below)	Search	Display All
Audit Period [	(See Below) 💙 RT	A ID (See Below	v) 🔽 Report Type	(See Below)	Status (See Below)	Search	Display All
Audit Period (	See Below) V RT	TA ID (See Below	v) V Report Type	e (See Below) 🔽	Status (See Below)  Submission Date and Time	Search	Display All
Audit Period ( Reference No. <u>10</u>	See Below)  RT Audit Period 15/09/2020 - 20/09/2020	TA ID (See Below RTA ID IN000033	w)  Report Type RTA Name UTI Infrastructure Technology Services UTI Infrastructure Technology Services	2 (See Below)	Status (See Below)	Search	Display All Status Draft

- i) If the auditor is not satisfied with the comments/review of the Issuer/RTA the auditor may resend the report to Issuer/RTA again for review. The changes, if any, made by the auditor in report resent to Issuer/RTA for review will be highlighted in the report.
- j) If the auditor is satisfied with the comments & review made by the Issuer/RTA, then auditor will need to click on 'validate checklist' button. If there are any error/s the same would be highlighted which are required to be corrected by the Auditor and once again click on button 'validate checklist'. Once audit checklist is validated successfully then the report has to be signed digitally by the auditor by using the relevant digital signature certificate (DSC) registered in e-PASS at the time of addition of the auditor by the Issuer/ RTA.
- k) The Auditor and Issuer/RTA will able to see the IAR with relevant status of the IAR under the head of 'RTA Periodical Reports' → Reports' -> 'View/Search reports'.



#### 3) Review by Issuer/RTA:

a) Once the report has been sent by the Auditor to its Issuer/RTA for review, the Issuer/RTA can login into e-PASS using login credential. Issuer/RTA can view the IAR report under the head of 'RTA Periodical Reports' → 'IAR reports' -> 'View/Search reports' [as exhibited below].

TOTAL	Welcome, RTAC CHEC	CER		Home Log	out Participant-Inspection Audit
V NSDL	Role : RTA CHECKER	Last Login Date/Time	: Oct 27, 2020 04:39 PM		and Supervision System
Technology, Trust & Reach	Entity : IN200666 - In	dus Portfolio Private Limited			
ools	RTA Periodical Report	Masters Cor	npany IG Report Inves	tor Grievances	
	IAR Report	View/Search Repo	orts - RTA		
b) c)	A list of IAR s review and ac Auditor for RT Issuer/RTA is	submitted by audito ld its comments (if A review'. required to select I	or will be display any) on the IA AR where status	yed to Issuer/RTA. R where status of t s of the report is 'Su	Issuer/RTA will be able to he report is 'Submitted by bmitted by Auditor for RTA
	review' by Clic	king on relevant ref	ference no. whic	h will be displayed a	s per screen shot below.
NSDL	review' by Clic Welcome, VIKRAM RTA Role : rta checker	king on relevant ref	ference no. whic	h will be displayed a ⊮	ns per screen shot below. Participant-Inspection Audit and Supervision System
NSDL Technology, Text & Back	welcome, VIKRAM RTA           Role : rta checker           Entity : IN0000033 - UTI Inf	king on relevant ref Last Login Date/Time : Oct 06, 20: rastructure Technology Services Limited	ference no. whic 20 11:59 AM dfd For Assistance On IAB	h will be displayed a	<ul> <li>s per screen shot below.</li> <li>Participant-Inspection Audit and Supervision System</li> </ul>
NSDL     Technenge, Tied & Road	Welcome, VIKRAM RTA Role : rta checker Entity : IN000033 - UTI Int	king on relevant ref	ference no. whic 20 11:59 AM dfd For Assistance On IAR	h will be displayed a Ho /CAR Report Call : 022 - 24994371 & 249944	<ul> <li>s per screen shot below.</li> <li>Participant-Inspection Audit and Supervision System</li> </ul>
Proceedings, Text & Read	Welcome, VIKRAM RTA Role : rta checker Entity : IN000033 - UTI Inf	king on relevant ref	ference no. whic 20 11:59 AM dfd For Assistance On IAR	h will be displayed a He	<ul> <li>s per screen shot below.</li> <li><sup>me</sup> Log Participant-Inspection Audit and Supervision System</li> <li>gs</li> <li>Last Modified</li> </ul>
iew/Search Report	Welcome, VIKRAM RTA Role : rta checker Entity : IN000033 - UTI Inf	king on relevant ref	ference no. whic 20 11:59 AM dfd For Assistance On IAR ype (See Below)	h will be displayed a Ho (CAR Report Call : 022 - 24994371 & 249944 Status (See Below)	Is per screen shot below. The Logon Participant-Inspection Audit and Supervision System PS Last Modified Search Display All
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Evenenge, Test & Brack	Velcome, VIKRAM RTA Role : rta checker Entity : IN000033 - UTI Ini	Last Login Date/Time : Oct 06, 20: rastructure Technology Services Limited See Below) Report Ty	ference no. whic 20 11:59 AM dfd For Assistance On IAR ype (See Below)	h will be displayed a Ho (CAR Report Call : 022 - 24994371 & 249944 Status (See Below)	es per screen shot below. The Logic Participant-Inspection Audit and Supervision System 25 Last Modified Search Display All
Audit Period (See Below)	Welcome, VIKRAM RTA       Role : rta checker       Entity : IN0000033 - UTI Int       Auditor ID [	king on relevant ref	ference no. whic 20 11:59 AH did For Assistance On IAR ype (See Below)	h will be displayed a Ho (CAR Report Call : 022 - 24994371 & 249944 Status (See Below)	Is per screen shot below. Is per screen shot below. Is Control of the section Audit and Supervision System Is Control of the section Display All Status

I) Issuer/RTA is required to review the IAR and add remarks and comments (if any) wherever required. Issuer/RTA can also attach files in .JPG, .TIFF, .PDF, .DOC, .DOCX, .XLS and .XLSX formats, up to a maximum size of 10 MB per attachment. Once, Issuer/RTA has completed its review and entered its comments, wherever required, it will be required to validate the audit checklist by clicking on 'Validate Checklist' button. If there are any error/s the same would be highlighted which are required to be corrected by the Issuer/RTA and once again click on button 'validate checklist'. Once audit checklist is validated successfully then Issuer/RTA has to click on button 'Send to Auditor' pursuant to which the report will be sent to auditor for review.



1       Demat / Remat / Conversion / Reconversion / Redemption / Redemption / Repurchase Requests Processing       Image: Applicable       Image: Browse	1       Demat / Remat / Conversion / Reconversion / Redemption / Repurchase Requests Processing       Image: Applicable       Image: Applica	
1.1       Whether there is a proper procedure in place for inward of requests received from Participants?       Yes       Image: Constraint of the place for inward of requests received from Participants?       Browse       Browse       Browse       Browse         1.2       Whether adequate controls exists over requests received and their respective status?       Yes       Image: Constraint of the place for inward of requests received and their respective status?       Browse       Image: Constraint of the place for inward of requests received and their respective status?       Browse       Image: Constraint of the place for inward of requests received and their respective status?       Image: Constraint of the place for inward of requests received and their respective status?       Image: Constraint of the place for inward of requests received and their respective status?       Image: Constraint of the place for inward of requests received and their respective status?       Image: Constraint of the place for inward of requests received and their respective status?       Image: Constraint of the place for inward of the place for	1.1     Whether there is a proper procedure in place for inward of requests received from Participants?     Yes     Image: Constraint of the place for inward of requests received from Participants?     Browse     Image: Constraint of the place for inward of requests received from Place for inward of received from Place for inward of requests received from Place for inward of requests received from Place for inward of received from Place for inward of received for	
1.2 Whether adequate controls exists over requests received and their respective Yes Status?		/se
	1.2 Whether adequate controls exists over requests received and their respective Yes Controls exists over requests received and their respective Browse Browse Browse	ise

- m) After the report is sent to the auditor for review, the auditor can review the comments/ remarks given by Issuer's/RTA's management. If the auditor is satisfied with the comments, it will sign the report using its DSC and submit the same to Issuer/RTA by following the procedure as stated at 2(j) above.
- n) IAR submitted by auditor after attaching its DSC can be viewed by the Issuer/RTA under the head 'RTA Periodical Reports' → 'IAR reports' -> 'View/Search reports'. The Issuer/RTA is required to digitally sign the report using its DSC before submitting to NSDL. After digitally signing the report, the same is required to be submitted to NSDL by clicking on "submit to NSDL for review". Button.

#### 4) Version Management:

There may be multiple rounds of iterations in the audit reports exchanged between the auditor and Issuer/RTA. The same will be handled through version management. The Auditor and Issuer/RTA will be able to view the different versions of reports for their reference [as exhibited below]

ubn	nit IAR/CAR Report (Submitted by DP for A	uditor Review)	For /	Assistance On IAR/CAR Repor	t Call : 022 -	2499	X
udit udite	Period : 01-Jun-2016 To 28-Jun-2016 or : Ganesh Choure	DPID : IN300054,IN Report Type : Concurrent	300685	Last Saved : Oct 2 Versions : 1	5, 2016 03:05 PM	Histo	prγ
						<u>Download e-Token Utility</u>	$\odot$
ct	ivity Wise Sampling Details						Ŭ
	Area	Count for the audit	No. of samples checked	Percentage of samples	]		
òr. No		period(total number of accounts opened,demat		checked			
òr. No		period(total number of accounts opened,demat request processed,etc.)		checked			
òr. No	Account Opening (100%)	period(total number of accounts opened,demat request processed,etc.)	1	checked			



#### 5) Change in details of Issuer/RTA :

In case there is any change in details of Compliance Officer's name, email ID and mobile number, Issuers/RTAs are requested to inform the same on email IDs <u>issuerprofile@nsdl.co.in;NSDL-BP-Inspection@nsdl.co.in</u>.

In case there is any change in DSC details of Compliance Officer Issuers/RTAs are requested to inform the same on email ID helpdesk@nsdl.co.in

# B. Procedure for installation of Capicom.dll Utility required for signing of Report using digital signature

A link for downloading the Capicom utility has been provided at the top (extreme right) on the audit checklist screen. For installation of Capicom.dll utility, Auditors and Issuers/RTAs need to click on link 'Download e-token utility'. Once clicked, the respective e-token utility folders to be downloaded for relevant operating system i.e. Windows XP, Windows 7/8/10-32 Bit and Windows 7/8/10-64 bit will be displayed on the screen. Issuers/RTAs may click on relevant link to install the folders as per the operating system. The procedure to install the e-token utility for each of the operating systems is provided below:

#### 1) To install capicom.dll for Windows XP:

- a. Extract the folder to your desktop and copy "capicom.dll" to your system folder i.e C:\Windows\System32.
- b. Execute batch file "e token" as administrator (right click and select run as administrator) from the extracted folder to register 'e token'.

#### 2) To install capicom.dll for Windows 7/8/10-32 Bit:

- a. Extract the folder to your desktop and copy "capicom.dll" and "Interop.CAPICOM.dll" to your system folder i.e C:\Windows\System32.
- b) Execute batch file "e token" as administrator (right click and select run as administrator) from the extracted folder to register 'e token'.

#### 3) To install capicom.dll for Windows 7/8/10-64 Bit:

- a) Extract the folder to your desktop and copy "capicom.dll" and "Interop.CAPICOM.dll" to your system folder i.e C:\Windows\SysWOW64.
- b) Execute batch file "e token" as administrator (right click and select run as administrator) from the extracted folder to register 'e token'.