

Circular No.: NSDL/POLICY/2025/0136

October 10, 2025

Subject: Corrigendum - Submission of Annual Cyber Audit Report.

Attention of Participants is invited to Circular No.: NSDL/POLICY/2024/0133 dated September 18, 2024 regarding Submission of Annual Cyber Audit Report, (SEBI Circular reference no. SEBI/HO/MIRSD/TPD/P/CIR/2022/80 dated June 07, 2022, regarding 'Modification in Cyber Security and Cyber Resilience Framework for Stockbrokers / Depository Participants').

In this context, all Participants are hereby informed that, an amendment has been made in paragraph 2 of the **Annexure A (Auditor Selection Norms)**, of the aforementioned circular, and the same shall be read as given below:

"The Auditor/Audit firm can perform a **maximum** of 3 successive audits of the Participant. However, such an auditor shall be eligible for re-appointment after a cooling-off period of one year and Auditor should not have been engaged over the last three years in any consulting engagement with any departments / units of the Participant." Participants are requested to take a note of the same and ensure compliance.

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

**Rakesh Mehta
Vice President**



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
Networth Certificate and Audited Financial Statements. (yearly)	October 31st	Through e-PASS	Para 20.7 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 23 of 'Miscellaneous' chapter of NSDL Master Circular for Participants.
Cyber Security & Cyber Resilience framework of Depository Participants (Quarterly)	By 15 th of the following month.	Through e-PASS	Para 2.67 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants
Risk based Supervision of Participants (Half yearly)	April 30th and Oct 31st	Through e-PASS	Para 8 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants
Reporting of status of the alerts generated by Participants (Quarterly)	Within 15 days from end of the quarter	Through e-PASS	Para 11.6 of NSDL Master Circular for Participants on 'Internal Controls/Reporting to NSDL/SEBI' chapter.
Internal/ Concurrent Audit Report (half yearly)	May 15 and November 15	Through e-PASS	Para 20.4 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants and Circular No.: NSDL/POLICY/2024/0147

