**Annexure A**

**Procedure for electronic submission of Internal/Concurrent audit report and Compliance certificate:**

1. **Internal / Concurrent Audit Report**
   1.1. The auditors must sign the report using a class II or class III digital signature certificate (DSC) issued in his/her name and valid in terms of provisions of Information Technology Act, 2000 and rules framed there under.
   1.2. Audit report must be prepared in MS Excel format as per prevalent guidelines (Ref.: Circular No. NSDL/POLICY/2009/0105 dated November 10, 2009). Annexures, if any, must also be prepared in MS Excel format.
   1.3. The auditor may digitally sign the report using the features available in MS Excel itself. Annexures, if any, may be part of the same file (as different sheet in same file) or may be prepared as a separate Excel file. In case Annexures are prepared as separate Excel file, they need to be digitally signed individually.

2. **Compliance Certificate**
   2.1. The Compliance Officer / Alternate Compliance Officer of the Participant must sign the compliance certificate using a class II or class III DSC issued in his/her name and valid in terms of provisions of Information Technology Act, 2000 and rules framed thereunder.
   2.2. Compliance certificate may be prepared as a MS Excel or MS Word or PDF file as per prevalent guidelines (Ref.: Circular No. NSDL/POLICY/2006/0023 dated July 6, 2006). Annexures, if any, should also be prepared as MS Excel or MS Word or PDF file.
   2.3. The Compliance Officer / Alternate Compliance Officer may digitally sign using the features available in MS Excel / Word or some other specialized software. Annexures, if any, may be part of the same file or may be prepared as a separate Excel / Word / PDF file. In case, Annexures are prepared as a separate file(s), they need to be digitally signed individually.

3. The holder of the DSC shall give following declaration as part of the audit report/compliance certificate -

"*I hereby declare that digital signature certificate being used by me for signing this document is a valid digital signature certificate in terms of provisions of Information Technology Act, 2000 and rules framed thereunder on this date and that it has not been revoked by the issuing authority till this date*."

4. The Compliance Officer / Alternate Compliance Officer / authorised person of Participant shall forward the digitally signed audit report and/or certificate (and Annexures, if any) to NSDL from an email ID which is present in the database maintained by Participant Interface Department of NSDL to nsdl-bp-inspection@nsdl.co.in.