

Department: Regulatory

Circular No.: IIDI IFSC/DP/2026-27/137	Date: July 30, 2026
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To

Depository Participants

SUBJECT: Clarification regarding the applicability of Internal Audit requirements

1. It is hereby clarified that IIDI Circular No. IIDI IFSC_DP_2026-27-131 dated June 26, 2026, issued pursuant to the IFSCA Circular IFSCA-DSI/1/2026-Capital Markets dated June 05, 2026, shall prevail over the provisions of IIDI Circular No. IIDI IFSC/DP/2025-26/094 dated May 08, 2025, relating to the Submission of Internal Audit Report by Depository Participants.
2. Accordingly, the Internal Audit requirements prescribed under the earlier circular dated May 08, 2025 shall no longer be applicable, and all Depository Participants shall comply with the provisions of the IIDI Circular dated June 26, 2026.
3. For more information/clarifications, please contact the below officials:

Contact Number	079 – 66065970 / 71
Email Id:	dp.compliance@iidi.co.in

For and on behalf of

INDIA INTERNATIONAL DEPOSITORY IFSC LIMITED

Sd/-

Jyot Bhatt
Chief Regulatory Officer and Company Secretary

INDIA INTERNATIONAL DEPOSITORY IFSC LIMITED

Corporate / Registered Office: Unit-No.310 & 311,3rd Floor, Signature Tower, Block-13,
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