

Circular No. IIBX-MEM-2026-0087**Circular Date** 29-Sep-2026**Category** Regulatory and Compliance**Segment** ALL**Subject** Submission of Half-Yearly Internal Audit Report to the Exchange**Attachment** Annexure_I & Annexure_II

To,

All Bullion Members,

Attention of the Members is drawn to the Exchange Circular No. IIBX-MEM-2025-077 dated December 10, 2025 in respect to submission of the Periodic Internal Audit Report to the Exchange on every Half Yearly basis.

Members of the IIBX are required to carry out an Internal Audit from an independent qualified Chartered Accountants/Company Secretaries/Cost and Management Accountants/Equivalent in Foreign Jurisdiction who are in practice and does not have any interest in or relation with the Bullion Member other than the Internal Audit assignment.

It is to be noted that all Members (Trading Members/Clearing Members) registered with the Exchange irrespective of their membership status (Active or Inactive) are required to submit the Internal Audit Report to the exchange.

The format of the Internal Audit Report and the Internal Audit Certificate to be submitted are enclosed in Annexure – I and Annexure – II respectively.

Members are advised to carry-out the Internal Audit for the half yearly period ended September 30, 2026 and submit the report by November 30, 2026. The Internal Audit Report along with Internal Audit Certificate is required to be submitted by email at member.compliance@iibx.co.in within the specified time period. The subject line of the mail be mentioned as “*Half Yearly – Internal Audit Report (Period ended dd/mm/yyyy) – Entity Name*”.

For any clarifications, kindly contact

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For and on behalf of India International Bullion Exchange IFSC Limited,

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Encl.: as above.