Warehouse Inspection Reports- Agri. Commodities By MCXCCL External Audit Agency

Warehouse Inspection Reports of September-2026

INDEX

1. Warehouse Inspection Reports by MCXCCL External Audit Agency for **Mentha Oil** – September 2026 (Reports no's- 01 to 02)

M/s. ANURAG BHAIYYA & ASSOCIATES
Chartered Accountants | ICAI Firm Registration No. 103580W
Head Office: C/o Maheshkumar Dhanrajji Boob, H. No. 20/0482, Near Bus Stand, Station Area, Akola, Maharashtra – 444107
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WAREHOUSE AUDIT REPORT

Date of Regular / Surprise Audit	05-09-2026	**Delivery Centre**	Barabanki, Uttar Pradesh
Time in and Time out	11:01 AM to 03:00 PM	**Address of Warehouse**	Khasra No. 137, Village Badagaon, Tehsil Nawabganj, Barabanki, Uttar Pradesh – 225204
Name of Warehouse	Yamada Kapoor Baboo Gupta Warehouse	**Capacity of Warehouse**	2,588 MT
Name of Auditor	Alok Mishra (Anurag Bhaiyya & Associates)	**Name of Warehouse Manager**	Mr. Laxman Pathak
Date of Previous Audit & Name of previous Auditor (MCXCCL / WSP / External) Also name of Agency, if external	02/09/2026 — Rishab Chauhan, Yamada Logistics Internal Auditor	**Capacity Utilisation of Warehouse (%)**	4.00%

Stock Reconciliation:

Stock quantity as on **02 Sep 2026** (closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
1. Mentha Oil	**Drums**	**Drums**	**Drums**	**Drums**	—
i. Valid Stock	536	536	536	—	—
ii. Under QC	—	08	08	08	—
iii. Rejected	36	36	36	—	—
iv. FED	—	28	28	28	—
v. Non-exchange	—	—	—	—	—
Total	**572**	**608**	**608**	**36**	—

Observations/Recommendations:

Nil

Audit Summary:

Nil

Verification status of Previous Audit:

By MCXCCL, audit conducted on 30-07-2026 : Nil audit observations reported
By MCXCCL external audit conducted by M/s Alfred H Knight as on 17/03/2026 : Nil audit observations reported
By WSP internal quarterly audit conducted on 03-07-2026 : Nil audit observations reported
By WSP external audit conducted by JHS as on 04-07-2026 : Nil audit observations reported

Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust / stains of oil, rust, cracks etc.?	Yes
2a	Whether packaging condition of stock deposited is as per MCXCCL norms / procedure guidelines / relevant circulars as mentioned below?	
	Cotton — Circular No. MCXCCL/WHL/297/2024 dated November 22, 2024	NA
	Mentha Oil — Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025	Yes
	Aluminium — Circular No. MCXCCL/WHL/045/2023 dated February 16, 2023	NA
	Lead — Circular No. MCXCCL/WHL/220/2023 dated September 15, 2023	NA
	Copper — Circular No. MCXCCL/WHL/868/2020 dated November 23, 2020	NA
	Zinc — Circular No. MCXCCL/WHL/044/2023 dated February 16, 2023	NA
	Nickel — Circular No. MCXCCL/WHL/868/2020 dated November 23, 2020	NA
	Note: any subsequent circular issued for the above commodities shall be referred to for compliance.	
2b	Metal and Cotton — no straps should be broken in exchange-deliverable stocks.	NA
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately, and is there any co-mingling of lots?	Yes
4	Whether adequate alleyways and gangways between stacks, and wall to stacks, are kept for easy movement, aeration and chemical treatments, physical verification, etc.?	Yes
5	Whether proper stack layout / stack plan is displayed at the warehouse floor?	Yes
6	Whether lot cards are placed on all the stored stocks with up-to-date entries of all transactions within two working days of transaction / receipt creation?	Yes
7	Whether overwriting or corrections are found in lot cards?	No
8	Whether suitable dunnage material, as per good warehousing practices, is available (except mentha oil and metals) for stored goods?	NA
9	Whether lot sealing / drum sealing (for mentha oil) for all lots and drums deposited or retested is done immediately after deposit?	Yes
10	Whether the warehouse staff check the seal intactness of stocks every month? (Please verify lot seal register and monthly declaration stating seals have been checked.)	Yes
11	Is there any spillage or damaged material (including ingots of strip-open bundles in case of metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and kept in a demarcated area on the same day?	No

Sr. No.	Parameters	Observation
12	Is there a designated area inside the warehouse mentioning the floor area in square feet / metre for FED goods, rejected goods and non-exchange goods available for storage in the warehouse?	No
13	Is any FED stock lying for more than 3 months, or any rejected stock lying in the warehouse? If yes, whether marking / tagging is done, lot cards (mentioning rejected or FED stock) are attached on the stock, and follow-up with the client for lifting of such stocks is done by the WSP?	No
14	Is any stock of identical (exchange-grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	NA
15	Is there any other agri commodity which is not in the WDRA registration certificate stored in the warehouse?	NA
16	Has the WSP or godown owner stored its own commodity in the warehouse?	No
17	Is any stock of identical non-agri commodity stored in the MCXCCL-accredited metal warehouse other than the approved commodity?	No
18	Whether visual demarcation between MCX-deliverable, non-exchange and rejected stock is done or not? In case non-exchange stock is kept in an MCXCCL-accredited warehouse, is it kept with clear demarcation?	No such cases found
19	Whether details such as hypothecation, lien or pledge to any financial institution for the purpose of funding have been displayed on the stock and the same has been recorded?	Only maintained on register
20	Whether non-exchange goods are stored in accredited space and approval from MCXCCL is taken and available at the warehouse?	NA

Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of the lock and key of the warehouse / godown is with the WSP, warehouse owner or others (please specify)? Whether an additional key of the warehouse is available at the WSP head office or regional office and the details are updated in the key distribution register?	Yes
2	Does the WSP use 7-lever Navtal brand locks at the shutters of the warehouse?	Yes
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in the register?	Yes
4	Does the warehouse change locks every six months, in June and December? Verify the serial number of the lock and key and the date when it was last changed.	Yes
5	Specify the number of warehouse staff deployed at the warehouse or warehouse complex.	03
6	Indicate the number of security guards deployed, shift-wise.	01-day, 02 night
7	Mention the name of the security agency offering security services at the warehouse.	Reliable Suraksha

Sr. No.	Parameters	Observation
8	Whether warehouse staff and security personnel carry their identity cards? Whether the security guard is in proper uniform and with baton, torch, whistle, etc.? Whether the security guard checks for any matchbox, gas lighter, chemicals and inflammable items before allowing a visitor to enter the warehouse?	Yes
9	Whether the security guard stays inside or outside the warehouse? (NA if there are nil stocks.)	Outside for duty
10	Whether there is proper arrangement of lights in the warehouse premises at night time for security purposes?	Yes
11	Whether a proper WSP sign board (flex / board / wall-painting) and sign board of MCXCCL accreditation with WSP contact details, no-smoking signage in the local dialect, emergency numbers, unauthorised entry and unauthorised parking notices, etc., are displayed at the warehouse?	Yes
12	Whether the board stating "Complaint / feedback register available at warehouse" is displayed at the warehouse? (Please mention the place of display of the board.)	Yes
13	Whether firefighting equipment is available as per the WDRA guidelines? Please specify below.	Yes
	a. Number of fire extinguishers	05
	b. Number of sand buckets	20
	c. Capacity of water tank available as per operational guidelines	Yes
	d. Is a water pump attached to the storage tank with hose pipe?	No
	e. Availability of water fire hydrant points / sprinkler system for cotton bales	NA
	f. Whether fire extinguishers are valid and in working condition? Are the expiry / next-due dates clearly visible?	Yes-08/10/2026
	g. Are the fire extinguishers placed outside the warehouse?	Yes
	h. Are the sand buckets placed outside the warehouse?	Yes
14	Whether the warehouse staff have undergone training in fire safety and handling of firefighting equipment from the date of joining? (Please verify with records.)	Yes
15	Whether a mock drill for firefighting is conducted at least once a year? Verify the record of the mock drill.	Yes -23-05-2026
16	Is the warehouse manager or supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is skill-enhancement training given to the staff at an interval of 6 months? Verify the training record.	Yes-23-05-2026
17	Whether the security personnel have undergone training on fire safety and handling of firefighting equipment from the date of joining? (Verify with records and frequency.) Mention the name of the official by whom training is provided. Is follow-up training provided on an annual basis to the warehouse staff by the WSP?	Yes- 23-05-2026
18	Is the arrangement for prophylactic measures for pest control available at the warehouse as per WDRA guidelines? (Verify the records of the treatment.)	Yes

Sr. No.	Parameters	Observation
19	Is anti-termite treatment at cotton bale warehouses conducted through MCXCCL-specified agencies? (Verify the records of the treatment.)	NA
20	Whether a live electricity connection is found inside the godown where cotton is stored?	No
21	Is the WSP using electricity for weighment purposes only, at mentha oil and metal warehouses?	Yes
22	Whether storage of hazardous stock (such as fertiliser, cement, chemicals, etc.) in the warehouse premises is done, which may affect exchange-deliverable stock?	No
23	Whether an LPG cylinder is kept inside or outside the warehouse? (Applicable for mentha oil.)	No
24	Availability of standard weights with calibration certificate at the warehouse.	Yes
25	Availability of a functional, valid and calibrated weighbridge (inside / outside complex) — for base metals, 3 / 5 MT capacity (Yes / No).	
	Name of weighbridge or manual weigh scale — weighbridge capacity (MT) — expiry date of calibration	
A	Name of Weighbridge	Correct
B	Capacity	5MT
C	Expiry Date	18/06/2027
26	Is written consent of the client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL-approved weighbridges are non-functional?	No such cases found
27	Whether the list of weighbridges (accredited weighbridge for cotton bales) along with the calibration certificate is displayed in the warehouse?	No
28	Whether periodic stock audit is done by an independent team other than the staff deployed at the same warehouse? (Verify with the visitor register at the warehouse.)	Yes, By Rishabh Chouhan on 02.09.2026
29	Whether the storage structure (warehouse) is far away (150 metres) from a source of fire hazard, such as timber stores, petrol / CNG / PNG pumping stations or LPG bottling plants?	Yes

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Observation on Warehouse Record Keeping

Sr. No.	Parameters	Observation
1	Whether a copy of KYD with requisite documents is available for all beneficiaries and depositors at the warehouse? Mention the names of depositor(s) in case of incomplete documents.	Yes
2	Are the soft copy / digitally signed copy / original DTD with requisite documents available at the warehouse? Mention the names of depositors in case of incomplete documents.	Yes
3	Whether the eNWR / e-receipt is generated based on receipt of the original DTD, photocopy, or DTD digitally signed by the beneficiary client or depositor?	Yes
4	Whether the following registers are available and updated at the warehouse or not? Are the records kept in safe custody with lock facility?	Yes
	Warehouse opening and closing register	Yes
	Daily transaction register	Yes
	Complaint register	Yes
	Stack-wise / lot-wise register, physical or electronic form	Yes
	PV register	Yes
	Instrument / equipment internal calibration register	Yes
	Gate-in gate-out cum visitor register	Yes
	Spot rejection register	Yes
	Sample register	Yes
	Incidence records / notices register	Yes
	Lien register	Yes
	Pest control activity register (NA for base metal warehouses)	Yes
	Key distribution register	Yes
5	Whether any overwriting or correction is found in the above registers? If yes, check whether approval from the WSP head office has been obtained or not.	No
6	Whether transaction-wise weighbridge receipts for deposit and withdrawal are available at the warehouse or not?	Yes
7	Whether the commodity deposits and all required documents, along with original delivery orders and withdrawal documents, are available at the warehouse or not?	Yes
7a	Whether the WSP has taken approval from MCXCCL for storage of a partial lot created out of overload of a lorry in a demarcated area?	Yes
8	Whether separate entries are made for exchange and non-exchange stock?	Yes
9	Whether a copy of the updated WSP SOP and warehouse operations manual is available at the warehouse?	Yes
10	Whether the warehouse is registered under the relevant State or Central Warehousing Authority, Gram Panchayat or local authority? If yes, the licence copy is to be available at the warehouse.	Yes, WDRA valid till 15-06-2030

Sr. No.	Parameters	Observation
11	Whether the warehouse licence copy or WDRA registration copy is available and displayed at the warehouse?	Yes, WDRA valid till 15-06-2030
12	Whether lot-wise beneficiary details and electronic receipts are available at the warehouse, either in electronic or printed form?	Yes
13	Whether the valid stocks are as per the CCRL / COMRIS system record?	Yes
14	Whether the warehouse maintains weighment slips as a record for all commodities during inward and outward movement?	Yes

Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether the warehouse condition, both internal and external, is sound and store-worthy?	Yes
2	Is there any roof leakage or infrastructure damage? If yes, whether the incidence record is updated in the incident register with details.	No
3	Whether the warehouse is well protected by a pucca boundary wall or barbed wire fencing?	Yes
4	Whether the warehouse has a good drivable approach road and adequate parking space for vehicles?	Yes
5	Whether flooring is even, without major cracks, crevices or dampness, or requiring major structural repair?	Yes
6	Whether hygiene and cleanliness inside the warehouse and premises, and vegetation clearing surrounding the warehouse, are maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor or major structural repair are conducted on a periodic basis? Is the record of housekeeping maintained?	Yes
7	Whether any infestation by termites, white ants or rodents in the buildings and warehouse premises is noticed? Whether the annual termite treatment record is maintained at the cotton / kapas warehouse? Whether the termite treatment certificate is available at the cotton / kapas warehouse?	No
8	Whether rat cages are placed inside the warehouse? Whether rodenticides are used to control rodents?	Yes
9a	Whether surveillance cameras (CCTV) are installed at the warehouse? For cotton bales and kapas, whether CCTV cameras are installed inside the warehouse?	Yes
9b	Whether the warehouse maintains 90 days of CCTV footage of surveillance? Mention the date from which CCTV footage is available.	Yes (08 March 2026)
9c	Whether the CCTV camera is positioned towards the weighment scale inside the warehouse for base metals and mentha oil? Verify the CCTV footage.	Yes
10	Whether handling equipment is available?	Yes
11	Whether the walls are properly plastered and painted or white-washed and are free from cracks and crevices?	Yes

Sr. No.	Parameters	Observation
12	Whether adequate ventilators and air inlets are available? (Mention the number of ventilators and air inlets.)	Yes
13	Whether the warehouse office is inside the godown? (Not acceptable for cotton.)	Yes
14	Mention the type of flooring: concrete / stones / tiles / trimix / brick flooring (mentha oil warehouse) / no flooring / other.	Brick flooring
15	Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norms?	Yes
16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	Yes
17	Whether a load-bearing capacity certificate is available at the warehouse? (In case of a metal warehouse.)	Yes
18	Whether sufficient office space is available for equipment, namely computers with internet facility, telephone and furniture (table, chairs, almirah, etc.)?	NA

Observation on Quality Operation

Sr. No.	Parameters	Observation
1	Is the cotton bales moisture meter in working condition or not? If not, has the same been recorded in the incident register available at the warehouse?	NA
1a	Is a moisture meter available at the warehouse?	NA
1b	Moisture meter last calibrated on (dd/mm/yyyy).	NA
2	Is inward and outward moisture checked or not? (Lot-wise moisture record, in case of cotton.)	NA
3	Are the necessary sampling details updated on the sample tag within one working day? (Name of warehouse, date of sampling, stack number, lot number.)	Yes
4	Is the reference sample duly sealed and signed by the warehouse official or in-charge?	Yes
5	Is the signature of the beneficiary, client or authorised personnel of the client taken on the reference sample?	Yes
6	Is the sample storage area secure and demarcated? Are the samples kept in a rack, pallet, almirah or trunk in the sample storage area?	Yes
7	Whether reference samples with all relevant details are kept in proper custody until the lot is present in the warehouse?	Yes
8	Is the record of courier of samples to the assayer available?	Yes
9	Do the goods stored come into direct contact with water or excess moisture which can be detrimental to their usability or quality?	No

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Annexure-1 — Checklist w.r.t. Exchange Circular / guidelines (Mentha Oil)

Sr. No.	Parameters	Observation
1	Are any records available regarding a person visiting the depositor's place for weighing the empty drums?	Yes
2	Are there any proofs or records available stating that the empty drum weighment is done on a calibrated weighbridge or weighing scale?	Yes
3	Whether the white sticker is non-tearable and non-removable?	Yes
4	Whether the sticker is signed and the date mentioned with permanent marker?	Yes
5	Have any drums been accepted without white stickers?	No
6	Whether any record of preliminary testing is available or not?	Yes
7	Whether the weight of the mentha oil in the drum is 180 kg net, or within the tolerance limit of 1% (that is, +/- 1.8 kg) as prescribed in the procedure for dealing with mentha oil? Check the weight randomly.	Yes
8	Whether the lot numbers are mentioned on the drums with permanent marker?	Yes
9	Whether the drums in the same lot are kept together and are traceable?	Yes
10	Whether any record is available for revalidation, if any?	NA
11	Is any undertaking taken from the beneficiary or client, if required or applicable?	Yes
12	In case of damaged or leaked drums, whether the drum is changed immediately and a record of the same is maintained or updated in the incidence register?	Yes
13	Whether the firm or company depositing mentha oil is registered in the respective local mandi? (Verify the records.)	Yes

Inspection Details

Date of Inspection	05-09-2026	05-09-2026
Signature		
Inspection Done By	Alok Mishra	CA Akshaykumar Boob
	Maker	**Checker**

UDIN-**26190233FSYUZJ7070**

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WAREHOUSE AUDIT REPORT

Date of Regular / Surprise Audit	05-09-2026	**Delivery Centre**	Barabanki, Uttar Pradesh
Time in and Time out	02:06 PM to 05:38 PM	**Address of Warehouse**	Khasra No. 137, Village Badagaon, Tehsil Nawabganj, Barabanki, Uttar Pradesh – 225204
Name of Warehouse	Steinweg – Gupta Suppliers Company	**Capacity of Warehouse**	1,406 MT
Name of Auditor	Alok Mishra (Anurag Bhaiyya & Associates)	**Name of Warehouse Manager**	Mr. Vikrant Sindhu
Date of Previous Audit & Name of previous Auditor (MCXCCL / WSP / External) Also name of Agency, if external	04/09/2026 — Azad Singh, SSPL (Internal)	**Capacity Utilisation of Warehouse (%)**	5.50%

Stock Reconciliation:

Stock quantity as on **02 Sep 2026** (closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
1. Mentha Oil	**Drums**	**Drums**	**Drums**	**Drums**	—
i. Valid Stock	430	430	430	-	—
ii. Under QC	—	—	—	—	—
iii. Rejected	—	—	—	—	—
iv. FED	18	18	18	—	—
v. Non-exchange	—	—	—	—	—
Total	**448**	**448**	**448**	**---**	—

Observations/Recommendations:

Nil observation.

Audit Summary:

Nil observation.

Verification status of Previous Audit:

By MCXCCL audit conducted on 30 July 2026- Nil observations reported.
By MCXCCL External audit conducted by M/s. Alfred H Knight on 17-03-2026-Nil Audit Observations reported
By WSP Internal audit conducted on 06-07- 2026- Nil observations reported.
By WSP External audit conducted by M/s. JHS as on 3 July 2026- Nil observations reported.

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Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	Yes
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below?	
	Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024	NA
	Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025	Yes
	Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023	NA
	Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023	NA
	Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020	NA
	Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023	NA
	Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020	NA
	Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	NA
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Yes
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Yes
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Yes
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	Yes
7	Whether overwriting / corrections are found in lot cards?	No
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	NA
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after deposit?	Yes
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Yes
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	No

Classification: Internal

Sr. No.	Parameters	Observation
12	Is there a designated area inside the warehouse mentioning the floor area in square feet/meter for FED goods, rejected goods and non-Exchange goods available for storage in the warehouse?	Yes
13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	Yes
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	NA
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	NA
16	Has WSP/Godown owner stored its 'own' commodity in the warehouse?	No
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	No
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited warehouse, is it kept with clear demarcation?	No such cases found
19	Whether details like hypothecation / lien / pledge to any financial institutions for the purpose of funding has been displayed on the stock and the same has been recorded?	Only maintained on register
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	NA

Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	Yes
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes (81124, 85447) 01-06-2026
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	03
6	Indicate number of security guards deployed shift wise.	01-day, 02 night
7	Mention name of the Security Agency offering security services at the WH	United Security Services

Sr. No.	Parameters	Observation
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	Yes
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	Outside for duty
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	Yes
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	Yes
12	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Yes
13	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	Yes
	a. No. of Fire Extinguishers	04
	b. No. of Sand Buckets	18
	c. Capacity of water tank available as per operational guidelines?	Available, 700 litres
	d. Is water pump attached to storage tank with hose pipe?	Yes
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	NA
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes (19/04/2027)
	g. Are the Fire extinguishers placed outside the warehouse?	Yes
	h. Are the sand buckets placed outside the warehouse?	Yes
14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes (25/04/2026)
15	Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill.	Yes (25/04/2026)
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes (17/06/2026)
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes (25/04/2026)
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	Yes

Sr. No.	Parameters	Observation
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	NA
20	Whether Live Electricity connection found inside the godown where cotton is stored?	No
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Yes
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	No
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	Outside
24	Availability of standard weights with calibration certificate at warehouse	Yes
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	Yes
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration	
A	Name	Correct
B	Capacity	5 MT
C	Expiry	18/06/2028
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	No such cases found
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	Yes
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?(verify with visitor register at the warehouse)	Mr. Azad Singh (04-09-2026)
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	Yes

Observation on Warehouse Record Keeping

Sr. No.	Parameters	Observation
1	Whether copy of KYD with requisite documents available for all beneficiaries/depositors at warehouse? Mention the names of depositor(s) incase of incomplete documents.	Yes
2	Are the soft copy/digital signed copy/original DTD with requisite documents available at warehouse? Mention the names of depositors incase of incomplete documents.	Yes
3	Whether eNWR/E-receipt is generated based on receipt of original DTD/ photo copy/ DTD Digitally signed by the beneficiary client/ depositor?	Yes
4	Whether the following registers are available and updated at Warehouse or not? Are the records kept in safe custody with lock facility?	Yes
	Warehouse opening-closing Register	Yes

Sr. No.	Parameters	Observation
	Daily Transaction Register	Yes
	Complaint Register	Yes
	Stack wise/Lot wise register Physical/Electronic form	Yes
	PV Register	Yes
	Instrument/Equipment Internal Calibration Register	Yes
	Gate in gate out cum Visitor Register	Yes
	Spot Rejection Register	Yes
	Sample register	Yes
	Incidence records /Notices register	Yes
	Lien register	Yes
	Pest control activity register (NA for Base metal warehouses)	Yes
	Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Yes
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	Yes
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	Yes
8	Whether separate entries are done for Exchange & Non-Exchange stock?	Yes
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	Yes
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	Yes/WDRA Valid Till 28.05.2027
11	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	Yes WDRA Valid Till 28.05.2027
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	Yes
13	Whether the valid stocks are as per CCRL/Comris system record?	Yes
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Yes

Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether Warehouse condition (both internal/external) is in sound and store worthy?	Yes
2	Is there any roof leakage / Infrastructure damage?	No

Sr. No.	Parameters	Observation
	If yes, whether the incidence record updated in incident register with details?	
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Yes
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	Yes
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	Yes
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	Yes
7	Whether any infestation by termites/ white ants and rodents in the buildings and warehouse premises is noticed? Whether annual termite treatment record is maintained at cotton/kapas warehouse? Whether termite treatment certificate is available at cotton/kapas warehouse?	No
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	Yes (4 nos.)
9a	Whether surveillance cameras (CCTV) are installed at the warehouse ? For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	Yes (outside warehouse)
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Yes (01 March 2026)
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	Yes (8)
13	Whether the WH office is inside the godown? (not acceptable for cotton)	Yes
14	Mention type of Flooring : Concrete / Stones / Tiles / / trimix/ Bricks flooring (Mentha Oil WH) /No flooring/Other	Brick flooring
15	Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm?	Yes
16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	Yes
17	Whether load bearing capacity certificate available at warehouse? (in case of metal warehouse)	Yes
18	Whether Sufficient office space available for equipment viz. computers with internet facility, telephone and furniture (table, chairs almirah, etc.)	NA

M/s. ANURAG BHAIYYA & ASSOCIATES

Chartered Accountants | ICAI Firm Registration No. 103580W

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Observation on Quality Operation

Sr. No.	Parameters	Observation
1	Is cotton bales moisture meter in working condition or Not? If not then has the same been recorded in incident register available at warehouse?	NA
1a	Is moisture meter available at warehouse?	NA
1b	Moisture meter last calibrated on ……. (dd/mm/yyyy)	NA
2	Is inward /outward moisture checked or not? (lot wise moisture record) in case of cotton	NA
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	Yes
4	Is Reference sample duly sealed & signed by the WH official/in charge?	Yes
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	Yes
6	Is the sample storage area secure and demarcated? Are the samples kept in rack / pallet / in Almirah or trunk in the sample storage area?	Yes
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	Yes
8	Is record for courier of samples to the assayer available?	Yes
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	No

Annexure-1 — Checklist w.r.t. Exchange Circular / guidelines (Mentha Oil)

Sr. No.	Parameters	Observation
1	Any records available regarding person visits to depositor place for weighing the empty drums?	Yes
2	Are there any proof / records available stating that the empty drum Weighment is done on calibrated weighbridge or weighing scale?	Yes
3	Whether the white sticker is non-tearable and non-removable?	Yes
4	Whether sticker is signed and date mentioned with permanent marker?	Yes
5	Any Drums accepted without white stickers?	No
6	Whether any record of preliminary testing is available or not?	Yes
7	Whether the weight of the Mentha Oil in drum is 180 kg Net or within tolerance limit of 1% (i.e. +/- 1.8 Kg) as prescribed in Procedure for dealing with Mentha oil? Check the weight randomly	Yes
8	Whether the lot numbers are mentioned on drums with permanent marker?	Yes
9	Whether the drums in same lot are kept together and traceable?	Yes
10	Whether any record available for revalidation? (If any)	NA
11	Is any undertaking taken from the Beneficiary/Client, if required or applicable?	No

Sr. No.	Parameters	Observation
12	In case of damaged/leaked drums, whether the drum is changed immediately & record of the same is maintained/updated in incidence register?	Yes
13	Whether the firm/ company depositing Mentha Oil is registered in the respective local Mandi? (verify the records)	Yes

Inspection Details

Date of Inspection	05-09-2026	05-09-2026
Signature		
Inspection Done By	Alok Mishra	CA Akshaykumar Boob
	Maker	**Checker**

UDIN - 26190233STNNWM9643