# Warehouse Inspection Reports- Base Metals.
# By MCXCCL External Audit Agency

## Warehouse Inspection Reports of July-2025

INDEX

1. Warehouse Inspection Reports by MCXCCL External Audit Agency for **Base Metals**- July-2025 (Reports- 01 to 05)

JHS & Associates LLP
Chartered Accountants

Registered Office
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# Warehouse Audit Report

| | | | |
|---|---|---|---|
| Date of Regular/Surprise Audit | 15 July 2025 | Delivery Centre | Chennai |
| Time in and Time out | 11:00 AM to 3:30 PM | Address of Warehouse | Door no. 51-4B 116, in Sholavaram, village, Orakkadu Road Chennai- 600067 |
| Name of Warehouse | JICS<br>GB Lavanya warehouse | | |
| Name of Auditor | Mr. V.Magesh | Name of Warehouse Manager | Mr. Md Azar |
| Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency , if external | 11-July-2025<br>Mr. Suyog | Capacity of Warehouse | 3000 MT |
| | | Capacity Utilization of warehouse (%) | 45 % |

Stock Reconciliation

| Commodity | Stock Quantity as on 14-July-2025 (Closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 1. LEAD Mini | - | - | - | - | - | - |
| i. Valid Stock | 292 | 292 | 292 | 292 | - | - |
| ii. Under QC | - | - | - | - | - | - |
| iii. Rejected | - | - | - | - | - | - |
| iv. FED | - | - | - | - | - | - |
| v. Non-exchange | - | - | - | - | - | - |
| **Total** | 292 | 292 | 292 | 292 | - | - |

Observations:

| |
|---|
| Crack noticed on warehouse wall, floor and one of the pillars. |
| |



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Audit Summary:

| Stock tallied during physical verification no deviation found. |
|---|
| |

Verification status of Previous Audit:

| |
|---|
| **By MCXCCL audit conducted on** 11-July-2025. Crack noticed on warehouse wall, floor and one of the pillars, This is a repetitive observation. **Current status**-Nil observations. |
| **By MCXCCL External audit conducted by** Cotecna Inspection India Pvt Ltd **as on:** 20-January -2025<br>Weighbridge calibration certificate expired on 19-Jan-2025 and Firefighting Extinguishers expired on dated 11-Jan -2025- Factual status reverified during subsequent audit conducted by MCXCCL internal team on 07th Feb 2025 and found closed. |
| **By WSP Internal audit conducted on** 04 July 2025 Crack noticed on warehouse wall, floor and one of the pillars**: Comments on current status:** Nil Observations. |
| **By WSP External audit conducted on** 08th April 2025. Nil audit 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?<br><br>Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023<br>Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021<br>Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023<br>Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023<br>Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020<br>Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023<br>Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020<br><br>Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance | Yes |
| 2b | Metal & Cotton - no straps should be broken in exchange deliverable stocks | No Strap Broken |
| 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 in WSP format 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 such case found |
| 8 | Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods ? | Not Applicable |
| 9 | Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done within two working days of transaction? | Not Applicable |
| 10 | Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked) | Not Applicable |
| 11 | Is there any spillage or damage material lying spread across the stack or floor?<br><br>If yes, whether the same is appropriately packed and is kept in demarcated area on the same day? | No such case found |
| 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? | NA |



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| | | |
|---|---|---|
| 13 | Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse?<br><br>If Yes, whether marking/ tagging/placard on such lot card or Stock and follow-up with client for lifting of such stocks is done by WSP? | No such case found |
| 14 | Is any stock of identical (exchange grade) agri commodity,for which MCXCCL has accredited the warehouse, stored in the warehouse? | No such case found |
| 15 | Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse? | No such case found |
| 16 | Has WSP stored its 'own' commodity in the warehouse? | No such case found |
| 17 | Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?. | No such case found |
| 18 | Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not?<br>In case Non Exchange stock kept in MCXCCL accredited capacity is it kept with clear demarcation? | No such case 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? | No such case found |
| 20 | Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse? | No |



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Observations on Warehouse Operations

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Whether custody of Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify)<br>Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register? | Yes |
| 2 | Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register. | Yes<br>6 Locks |
| 3 | Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed. | Yes<br>26 June 2025 |
| 4 | Specify the number of WH staffs deployed at the warehouse/warehouse complex. | 3 Staff |
| 5 | Indicate number of security guards deployed shift wise. | 1 -Day Shift<br>1- Night Shift |
| 6 | Mention name of the Security Agency offering security services at the WH | Suraksha |
| 7 | Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc?<br>Whether security guards checks for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse? | Yes |
| 8 | Whether security guard stays inside or outside the warehouse premises? | Outside |
| 9 | Whether there are proper night lighting in warehouse premises for the security purpose? | Yes |
| 10 | 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 ? | Yes (Wall-painting) |
| 11 | Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse?<br>(Pls mention the place of display of the board) | Yes |
| 12 | Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below; | Yes |
| | a. No. of Fire Extinguishers | 4(Exp Date: 2 January 2026) |
| | b. No. of Sand Buckets | 20 |
| | c. Capacity of water tank available as per operational guidelines? | 300 Ltr |
| | d. Is water pump attached to storage tank with hose pipe? | Not Applicable |
| | e. Availability of water fire hydrant points/sprinkler system for Cotton Bales. | Not Applicable |
| | f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible? | Yes<br>02 Jan 2026 |
| 13 | 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<br>2 April 2025 |
| 14 | Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill. | Yes |

| Sr. No. | Parameters | Observation |
|---|---|---|
| 15 | 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 |
| 16 | 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 |
| 17 | Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment) | Yes |
| 18 | Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment). | Not Applicable |
| 19 | Whether Live Electricity connection found inside the godown where cotton is stored? | Not Applicable |
| 20 | Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses? | Not Applicable |
| 21 | Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock? | Not Applicable |
| 22 | Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil) | Not applicable |
| 23 | Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No) | |
| | Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration | |
| A | Giri brothery Digital (Expiry date of calibration:17-February-2026) | Inside (3MT) |
| B | | |
| C | | |
| 24 | 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? | Not Applicable |
| 25 | Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse? | Not Applicable |
| 26 | Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs? ( verify with visitor register at the warehouse) | Yes, Internal Mr. Magesh (04 July 2025) |
| 27 | 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 |



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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 |
| | • 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 | 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? | No such case found |
| 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 Panchyat? If Yes, License copy to be available at warehouse. | Yes, Gram Panchyat |
| 11 | Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse? | Yes |
| 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<br>Comris |
| 14 | Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement? | Yes |



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## Observation on WH Infrastructure

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Warehouse condition (both internal/external) is in sound and store worthy condition? | Yes |
| 2 | Is there any roof leakage / Infrastructure damage?<br>If Yes, whether the incident record updated with details? | Yes<br>Floor Damage |
| 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<br>Cracks on floor |
| 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? | Not Applicable |
| 8 | Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents? | No such case found |
| 9a | Whether surveillance cameras (CCTV) are installed at the warehouse? | Yes |
| 9b | Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available. | Yes<br>Available Since<br>12 April 2025 |
| 9c | Whether the cctv camera positioned towards weighment scale inside the warehouse? Verify the cctv footage. | Yes |
| 10 | Whether Handling equipment available? | Yes, Forklift |
| 11 | Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices? | Yes, Painted |
| 12 | Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets) | Yes<br>8 windows |
| 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 | Concrete |
| 15 | Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm? | Yes, 3 Feet |
| 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) | |



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| Sr. No. | Parameters | Observation |
|---|---|---|
| 18 | Whether Sufficient office space available for equipment viz. computers with internet facility, telephone and furniture (table, chairs almirah, etc.) | Yes (Table, Chair , Desktop) |

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 | 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.) | NA |
| 4 | Is Reference sample duly sealed & signed by the WH official/in charge? | NA |
| 5 | Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample? | NA |
| 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? | NA |
| 7 | Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse? | NA |
| 8 | Is record for courier of samples to the assayer available? | NA |
| 9 | Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality? | No |



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Annexure-1

Checklist w.r.t. MCXCCL Circular (Metal)

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Whether the Certificate of Analysis (CoA) of the producer at the time of deposits with containing details like Brand name of the associated lots, Producer's name, Batch No & certificate date been collected by warehouse?. | Yes |
| 2 | Whether the packing list for deposited goods are available as per the latest circular or not with following details;<br>- Contains net weight<br>- Contains gross weight<br>- Contains batch no<br>- No. of units in bundles/lot. | Yes |
| 3 | Whether the copy of Invoice available for all deposits? | Yes |
| 4 | Whether the copy of Certificate of Origin and Custom clearance documents are available in case of Imported goods or not? | Yes |
| 5 | Whether the producer's sticker is available or not on each ingots/ bundle? | Yes |
| 6 | Whether the following details are mentioned in sticker or not? | Yes |
| | • Producer/ manufacturer name | Yes |
| | • Net Weight | Yes |
| | • Batch No (printed/sticker/stenciled/laser?) | Yes |
| | • Purity | Yes |
| | • Date of Manufacturing/ Production | Yes |
| | • Number of Pieces of Ingots/ sheets in each bundle | Yes |
| 7 | Whether batch number/lot number is hand written? | No |
| 8 | Whether the Ingots/ bundle are physically sound and free of harmful/ any defects? (such as segregation, piping, spilt /broken , inclusions or visible contamination of metal) | No |
| 9 | Whether mixing of bundle(s) of different brands are observed? | NA |
| 10 | Whether the annual Inspection of electrical points done or not? Check the record. | Yes |
| 11 | In case, more than 1 strap is broken, whether re-strapping is done within 07 working days from the date of strap broken & record of the strap break and re-strapping is maintained ? In incidence register? | No such case found. |
| 12 | Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes. | No such case found. |
| 13 | Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods. | No such case found. |
| 14 | Is there any sign of corrosion in stored stocks? | No |



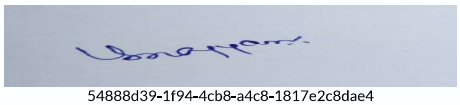
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Andheri (East), Mumbai 400 059
Tel : 1800 1201 022 / +91 8097093034

## Inspection Details

| | | |
|---|---|---|
| Date of Inspection | 15 July 2025 | |
| Signature | | |
| Inspection Done By | Mr. V.Magesh | |
| Maker | | Checker |
| Anuradha Yadav | | Aditya More |



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Tel : 1800 1201 022 / +91 8097093034

# Warehouse Audit Report

| | | | |
|---|---|---|---|
| Date of Regular/Surprise Audit | 14 July 2025 | Delivery Centre | Bhiwandi |
| Time in and Time out | 10:00 AM to 3:45 PM | Address of Warehouse | House number -220 , Bldg no- K5 , Gala no- 5/1, Survey number -31, Hissa number- 1 , Harihar complex, Vadunavghar, Bhiwandi- 421302 |
| Name of Warehouse | JICS<br>Om Harihar Corporation | | |
| Name of Auditor | Bhanu Pandey | Name of Warehouse Manager | Mr. Rutik Patil |
| Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency , if external | 04 July 2025<br>( Ramdas R) | Capacity of Warehouse | 5500 MT |
| | | Capacity Utilization of warehouse (%) | 20% |

Stock Reconciliation:

| Commodity | Stock Quantity as on 12 July 2025 (Closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 1. Copper | | | | | | |
| i. Valid Stock | 153 | 153 | 153 | 153 | - | - |
| ii. Under QC | - | - | - | - | - | - |
| iii. Rejected | - | - | - | - | - | - |
| iv. FED | - | - | - | - | - | - |
| v. Non-exchange | - | - | - | - | - | - |
| Total | 153 | 153 | 153 | 153 | | |



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| Commodity | Stock Quantity as on 12 July 2025 (Closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 2. Nickel | | | | | | |
| vi. Valid Stock | 04 | 04 | 04 | 04 | - | - |
| vii. Under QC | - | - | - | - | - | - |
| viii. Rejected | - | - | - | - | - | - |
| ix. FED | - | - | - | - | - | - |
| x. Non-exchange | - | - | - | - | - | - |
| **Total** | 04 | 04 | 04 | 04 | | |

| Commodity | Stock Quantity as on 12 July 2025 (Closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 3. Zinc Mini | | | | | | |
| xi. Valid Stock | 43 | 43 | 33 | 33 | 10 | DO No-JICS/DO/M/3196 dated 14 July 2025 |
| xii. Under QC | - | - | - | - | - | - |
| xiii. Rejected | - | - | - | - | - | - |
| xiv. FED | - | - | - | - | - | - |
| xv. Non-exchange | - | - | - | - | - | - |
| **Total** | 43 | 43 | 33 | 33 | 10 | |

**Observations/Recommendations:**

| Nil Observation |
|---|
| |



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Audit Summary:

| During physical verification difference of 10 Zinc Mini was identified due to outward |
|---|
| |

Verification status of Previous Audit:

| |
|---|
| **By MCXCCL audit conducted on** 04 July 2025 - Security Guard ID card not available with day shift security Guard. **Current status**- Nil observation. |
| **By MCXCCL External audit conducted by M/s** Cotecna Inspection India Pvt Ltd 22 Jan 2025- Nil observation reported. |
| **By WSP Internal audit conducted on** 03 July 2025. Nil Observation Reported. |
| **By WSP External audit conducted M/s.** JHS & Associates **as on** 08 April 2025.Nil Observation 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?<br><br>Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023<br>Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021<br>Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023<br>Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023<br>Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020<br>Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023<br>Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020<br><br>Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance | Yes |
| 2b | Metal & Cotton - no straps should be broken in exchange deliverable stocks | No |
| 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 in WSP format 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 such case found |
| 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 within two working days of transaction? | NA |
| 10 | Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked) | NA |
| 11 | Is there any spillage or damage material lying spread across the stack or floor?<br><br>If yes, whether the same is appropriately packed and is kept in demarcated area on the same day? | No such case found |
| 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 |



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| Sr. No. | Parameters | Observation |
|---|---|---|
| 13 | Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse?<br><br>If Yes, whether marking/ tagging/placard on such lot card or Stock and follow-up with client for lifting of such stocks is done by WSP? | No such case found |
| 14 | Is any stock of identical (exchange grade) agri commodity,for which MCXCCL has accredited the warehouse, stored in the warehouse? | No |
| 15 | Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse? | No |
| 16 | Has WSP stored its 'own' commodity in the warehouse? | No such case found |
| 17 | Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?. | No such case found |
| 18 | Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not?<br>In case Non Exchange stock kept in MCXCCL accredited capacity is it kept with clear demarcation? | NA |
| 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? | NA |
| 20 | Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse? | No |



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## Observations on Warehouse Operations

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Whether custody of Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify)<br>Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register? | Yes<br>WSP |
| 2 | Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register. | Yes |
| 3 | Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed. | Yes<br>28 June 2025 |
| 4 | Specify the number of WH staffs deployed at the warehouse/warehouse complex. | 4<br>Staffs |
| 5 | Indicate number of security guards deployed shift wise. | 2<br>(Night /Day shift) |
| 6 | Mention name of the Security Agency offering security services at the WH | Top Nine Security Services |
| 7 | Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc?<br>Whether security guards checks for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse? | Yes |
| 8 | Whether security guard stays inside or outside the warehouse premises? | Outside for duty |
| 9 | Whether there are proper night lighting in warehouse premises for the security purpose? | Yes |
| 10 | 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 ? | Yes (Board) |
| 11 | Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse?<br>(Pls mention the place of display of the board) | Yes |
| 12 | Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below; | Yes |
| | a. No. of Fire Extinguishers | 8 |
| | b. No. of Sand Buckets | 40 |
| | c. Capacity of water tank available as per operational guidelines? | NA |
| | d. Is water pump attached to storage tank with hose pipe? | NA |
| | 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<br>13 June 2026 |
| 13 | 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<br>01 January 2025 |



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| Sr. No. | Parameters | Observation |
|---|---|---|
| 14 | Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill. | Yes<br>01 January 2025 |
| 15 | 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<br>01 January 2025 |
| 16 | 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.<br>Is the follow up training provided on annual basis to the warehouse staff by the WSP | Yes<br>01 January 2025 |
| 17 | Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment) | NA |
| 18 | Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment). | NA |
| 19 | Whether Live Electricity connection found inside the godown where cotton is stored? | NA |
| 20 | Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses? | Yes |
| 21 | Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock? | NA |
| 22 | Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil) | NA |
| 23 | Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No) | 3 mt |
| | Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration | 13 December 2025 |
| A | Decke, manual, WB capacity: 3 mt | |
| B | | |
| C | | |
| 24 | 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? | NA |
| 25 | Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse? | NA |
| 26 | Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?<br>( verify with visitor register at the warehouse) | Mrunmai Jadhav<br>03 July 2025 |
| 27 | 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 |



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## 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? | |
| | • Warehouse opening-closing Register | Yes |
| | • 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 | Yes |
| | • Key distribution register | Yes |
| 5 | Whether any Overwriting/correction is found in the above Registers?<br>If yes, check whether approval from WSP HO has been obtained or not | Yes<br>Approved from HO |
| 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 Panchyat? If Yes, License copy to be available at warehouse. | Yes |
| 11 | Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse? | NA |
| 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 |



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Observation on WH Infrastructure

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Warehouse condition (both internal/external) is in sound and store worthy condition? | Yes |
| 2 | Is there any roof leakage / Infrastructure damage?<br>If Yes, whether the incident record updated with details? | No such case found |
| 3 | Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing? | NA |
| 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? | No such case found |
| 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 such case found |
| 8 | Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents? | NA |
| 9a | Whether surveillance cameras (CCTV) are installed at the warehouse? | Yes |
| 9b | Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available. | 10 April 2025 |
| 9c | Whether the cctv camera positioned towards weighment scale inside the warehouse? 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 |
| 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 | Concrete |
| 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 |

AH



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Amboli, Andheri (w),
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Head Office
B-Wing, 4th Floor, Unit No. 406-410
Navkar Chembers, Andheri-Kurla Road,
Marol Naka Metro Station,
Andheri (East), Mumbai 400 059
Tel : 1800 1201 022 / +91 8097093034

| Sr. No. | Parameters | Observation |
|---|---|---|
| 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.) | Yes |

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 | 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.) | NA |
| 4 | Is Reference sample duly sealed & signed by the WH official/in charge? | NA |
| 5 | Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample? | NA |
| 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? | NA |
| 7 | Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse? | NA |
| 8 | Is record for courier of samples to the assayer available? | NA |
| 9 | Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality? | No |


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Annexure-1

Checklist w.r.t. MCXCCL Circular (Metal)

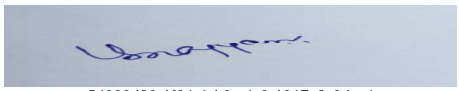
| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Whether the Certificate of Analysis (CoA) of the producer at the time of deposits with containing details like Brand name of the associated lots, Producer's name, Batch No & certificate date been collected by warehouse?. | Yes |
| 2 | Whether the packing list for deposited goods are available as per the latest circular or not with following details;<br>- Contains net weight<br>- Contains gross weight<br>- Contains batch no<br>- No. of units in bundles/lot. | Yes |
| 3 | Whether the copy of Invoice available for all deposits? | Yes |
| 4 | Whether the copy of Certificate of Origin and Custom clearance documents are available in case of Imported goods or not? | Yes |
| 5 | Whether the producer's sticker is available or not on each ingots/ bundle? | Yes |
| 6 | Whether the following details are mentioned in sticker or not? | Yes |
| | • Producer/ manufacturer name | Yes |
| | • Net Weight | Yes |
| | • Batch No (printed/sticker/stenciled/laser?) | Yes |
| | • Purity | Yes |
| | • Date of Manufacturing/ Production | Yes |
| | • Number of Pieces of Ingots/ sheets in each bundle | Yes |
| 7 | Whether batch number/lot number is hand written? | Yes |
| 8 | Whether the Ingots/ bundle are physically sound and free of harmful/ any defects? (such as segregation, piping, spilt /broken , inclusions or visible contamination of metal) | Yes |
| 9 | Whether mixing of bundle(s) of different brands are observed? | No such case found |
| 10 | Whether the annual Inspection of electrical points done or not? Check the record. | Yes |
| 11 | In case, more than 1 strap is broken, whether re-strapping is done within 07 working days from the date of strap broken & record of the strap break and re-strapping is maintained ? In incidence register? | yes |
| 12 | Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes. | No such case found |
| 13 | Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods. | No such case found |
| 14 | Is there any sign of corrosion in stored stocks? | No |



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## Inspection Details

| | | |
|---|---|---|
| Date of Inspection | 14 July 2025 | |
| Signature | | |
| Inspection Done By | Bhanu Prakash Pandey | |
| Maker | | Checker |
| Anuradha Yadav | | Aditya More |



54888d39-1f94-4cb8-a4c8-1817e2c8dae4



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JHS & Associates LLP
Chartered Accountants

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# Warehouse Audit Report

| | | | |
|---|---|---|---|
| Date of Regular/Surprise Audit | 15 July 2025 | Delivery Centre | Bhiwandi |
| Time in and Time out | 10:20 AM to 3:45 PM | Address of Warehouse | Building H-1 Wing, Gala No.2 & 3, Harihar Complex, Nasik Mumbai Highway, Sonale Village, Taluka: Bhiwandi, District: Thane-421302 |
| Name of Warehouse | Steinweg Harihar Complex warehouse | | |
| Name of Auditor | Bhanu Pandey | Name of Warehouse Manager | Mr. Ankit Kumar |
| Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency , if external | 04 July 2025 ( Ramdas R) | Capacity of Warehouse | 1800 MT |
| | | Capacity Utilization of warehouse (%) | 20% |

Stock Reconciliation:

| Commodity | Stock Quantity as on 12 July 2025 (closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 1. Copper | | | | | | |
| i. Valid Stock | 114 | 114 | 114 | 114 | - | - |
| ii. Under QC | - | - | - | - | - | - |
| iii. Rejected | - | - | - | - | - | - |
| iv. FED | - | - | - | - | - | - |
| v. Non-exchange | - | - | - | - | - | - |
| Total | 114 | 114 | 114 | 114 | | |


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| Commodity | Stock Quantity as on 12 July 2025 (Closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 2. Nickel | | | | | | |
| vi. Valid Stock | 02 | 02 | 02 | 02 | - | - |
| vii. Under QC | - | - | - | - | - | - |
| viii. Rejected | 58 | 58 | 58 | 58 | - | - |
| ix. FED | - | - | - | - | - | - |
| x. Non-exchange | - | - | - | - | - | - |
| **Total** | 60 | 60 | 60 | 60 | - | - |

| Commodity | Stock Quantity as on 12 July 2025 (Closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 3. Zinc | | | | | | |
| xi. Valid Stock | - | - | - | - | - | - |
| xii. Under QC | - | - | - | - | - | - |
| xiii. Rejected | 104 | 104 | 104 | 104 | - | - |
| xiv. FED | - | - | - | - | - | - |
| xv. Non-exchange | - | - | - | - | - | - |
| **Total** | 104 | 104 | 104 | 104 | - | - |

**Observations:**

| Roof leakages found at three places in warehouse. |
|---|
| |

**Note**:

During physical verification it was observed that 58 units of Nickel and 104 units Zinc were identified as rejected commodity

**Audit Summary:**

| |
|---|
| During physical verification it was observed that 58 units of Nickel and 104 units Zinc were identified as rejected commodity |
| |

**Verification status of Previous Audit:**

| |
|---|
| **By MCXCCL audit conducted on** 04 July 2025 **Remarks:** Roof leakage was found in three places at the warehouse, out of three places one place was visible on the roof. There were leakages at three places of roof and rain water came into the warehouse. **Current status-** Nil observation. |
| **By MCXCCL External audit conducted by M/s.** Cotecna Inspection India Pvt Ltd- **as on** 20 June 2025**:** Nil Observation |
| **By WSP Internal audit conducted on** 30 June 2025**: Comments on current status:** Nil audit observation reported. |
| **By WSP External audit conducted on** 08 April 2025 **Comments on current status:** Nil audit observation 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?<br><br>Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023<br>Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021<br>Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023<br>Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023<br>Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020<br>Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023<br>Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020<br><br>Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance | Yes |
| 2b | Metal & Cotton - no straps should be broken in exchange deliverable stocks | No such case found |
| 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 in WSP format 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 such case found |
| 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 within two working days of transaction? | NA |
| 10 | Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked) | NA |
| 11 | Is there any spillage or damage material lying spread across the stack or floor?<br><br>If yes, whether the same is appropriately packed and is kept in demarcated area on the same day? | No such case found |
| 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 |



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| Sr. No. | Parameters | Observation |
|---|---|---|
| 13 | Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse?<br><br>If Yes, whether marking/ tagging/placard on such lot card or Stock and follow-up with client for lifting of such stocks is done by WSP? | No such case found |
| 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 stored its 'own' commodity in the warehouse? | No such case found |
| 17 | Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?. | No such case found |
| 18 | Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not?<br>In case Non Exchange stock kept in MCXCCL accredited capacity is it kept with clear demarcation? | Yes |
| 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? | NA |
| 20 | Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse? | Yes |


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Observations on Warehouse Operations

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Whether custody of Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify)<br>Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register? | Yes |
| 2 | Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register. | Yes |
| 3 | Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed. | Yes<br>30 June 2025 |
| 4 | Specify the number of WH staffs deployed at the warehouse/warehouse complex. | 2<br>Staffs |
| 5 | Indicate number of security guards deployed shift wise. | 2<br>(Night /Day shift) |
| 6 | Mention name of the Security Agency offering security services at the WH | X Army Man |
| 7 | Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc?<br>Whether security guards checks for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse? | Yes |
| 8 | Whether security guard stays inside or outside the warehouse premises? | Outside for duty |
| 9 | Whether there are proper night lighting in warehouse premises for the security purpose? | Yes |
| 10 | 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 ? | Yes |
| 11 | Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse?<br>(Pls mention the place of display of the board) | Yes |
| 12 | Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below; | Yes |
| | a. No. of Fire Extinguishers | 9 |
| | b. No. of Sand Buckets | 30 |
| | c. Capacity of water tank available as per operational guidelines? | NA |
| | d. Is water pump attached to storage tank with hose pipe? | NA |
| | 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 |
| 13 | 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 |
| 14 | Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill. | Yes |

| Sr. No. | Parameters | Observation |
|---|---|---|
| 15 | 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 |
| 16 | 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.<br>Is the follow up training provided on annual basis to the warehouse staff by the WSP | Yes |
| 17 | Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment) | No |
| 18 | Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment). | NA |
| 19 | Whether Live Electricity connection found inside the godown where cotton is stored? | NA |
| 20 | Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses? | NA |
| 21 | Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock? | NA |
| 22 | Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil) | No |
| 23 | Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No) | |
| | Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration | |
| A | RiceLake , capacity: 5 mt | 28 August 2025 |
| B | | |
| C | | |
| 24 | 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? | NA |
| 25 | Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse? | NA |
| 26 | Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?<br>( verify with visitor register at the warehouse) | Anil Kumar<br>30 June 2025 |
| 27 | 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 |


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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? | |
| | • Warehouse opening-closing Register | Yes |
| | • 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 | 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 | Yes<br>Approved from HO |
| 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 Panchyat? If Yes, License copy to be available at warehouse. | Yes<br>Gram Panchayat |
| 11 | Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse? | NA |
| 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<br>Comris |
| 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 | Warehouse condition (both internal/external) is in sound and store worthy condition? | Yes |
| 2 | Is there any roof leakage / Infrastructure damage?<br>If Yes, whether the incident record updated with details? | Roof leakages found at three places in warehouse. |
| 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 such case found |
| 8 | Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents? | NA |
| 9a | Whether surveillance cameras (CCTV) are installed at the warehouse? | Yes |
| 9b | Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available. | 17 March 2025 |
| 9c | Whether the cctv camera positioned towards weighment scale inside the warehouse? 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<br>8 Ventilator |
| 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 | Concrete |
| 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 |

| Sr. No. | Parameters | Observation |
|---|---|---|
| 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.) | Yes |

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 | 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.) | NA |
| 4 | Is Reference sample duly sealed & signed by the WH official/in charge? | NA |
| 5 | Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample? | NA |
| 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? | NA |
| 7 | Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse? | NA |
| 8 | Is record for courier of samples to the assayer available? | NA |
| 9 | Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality? | No |


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Annexure-1

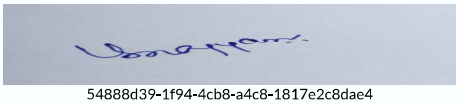
## Checklist w.r.t. MCXCCL Circular (Metal)

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Whether the Certificate of Analysis (CoA) of the producer at the time of deposits with containing details like Brand name of the associated lots, Producer's name, Batch No & certificate date been collected by warehouse?. | Yes |
| 2 | Whether the packing list for deposited goods are available as per the latest circular or not with following details;<br>- Contains net weight<br>- Contains gross weight<br>- Contains batch no<br>- No. of units in bundles/lot. | Yes |
| 3 | Whether the copy of Invoice available for all deposits? | Yes |
| 4 | Whether the copy of Certificate of Origin and Custom clearance documents are available in case of Imported goods or not? | Yes |
| 5 | Whether the producer's sticker is available or not on each ingots/ bundle? | Yes |
| 6 | Whether the following details are mentioned in sticker or not? | Yes |
| | • Producer/ manufacturer name | Yes |
| | • Net Weight | Yes |
| | • Batch No (printed/sticker/stenciled/laser?) | Yes |
| | • Purity | Yes |
| | • Date of Manufacturing/ Production | Yes |
| | • Number of Pieces of Ingots/ sheets in each bundle | Yes |
| 7 | Whether batch number/lot number is hand written? | No |
| 8 | Whether the Ingots/ bundle are physically sound and free of harmful/ any defects? (such as segregation, piping, spilt /broken , inclusions or visible contamination of metal) | Yes |
| 9 | Whether mixing of bundle(s) of different brands are observed? | No such case found |
| 10 | Whether the annual Inspection of electrical points done or not? Check the record. | Yes |
| 11 | In case, more than 1 strap is broken, whether re-strapping is done within 07 working days from the date of strap broken & record of the strap break and re-strapping is maintained ? In incidence register? | No such case found |
| 12 | Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes. | No such case found |
| 13 | Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods. | No such case found |
| 14 | Is there any sign of corrosion in stored stocks? | No |


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## Inspection Details

| | | |
|---|---|---|
| Date of Inspection | 15 July 2025 | |
| Signature | | |
| Inspection Done By | Bhanu Prakash Pandey | |
| Maker | | Checker |
| Anuradha Yadav | | Aditya More |



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JHS & Associates LLP
Chartered Accountants

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Ceasars Cross Road,
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Navkar Chembers, Andheri-Kurla Road,
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Tel : 1800 1201 022 / +91 8097093034

# Warehouse Audit Report

| | | | |
|---|---|---|---|
| Date of Regular/Surprise Audit | 11 July 2025 | Delivery Centre | Thane |
| Time in and Time out | 10:20 AM to 18:45 PM | Address of Warehouse | Property No 781, Survey No 70/5B, Gavhan Phata Chirnar Road, Village – Veshvi, Taluka - Uran, District - Raigad |
| Name of Warehouse | Steinweg Platinum Logistics | | |
| Name of Auditor | DILIP MEWADA | Name of Warehouse Manager | Mrunal Joshi |
| Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency , if external | 04 July 2025 ( Suyog ) MCXCCL | Capacity of Warehouse | 1800 MT |
| | | Capacity Utilization of warehouse (%) | 10% |

Stock Reconciliation:

| Commodity | Stock Quantity as on 09 July 2025 (Closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 1. Copper | | | | | | |
| i. Valid Stock | 179 | 179 | 165 | 165 | (14) | Note 1: 14 Bundles delivered on July 10 2025, under DO no:160072025006 |
| ii. Under QC | - | - | - | - | - | |
| iii. Rejected | - | - | - | - | - | |
| iv. FED | - | - | - | - | - | |
| v. Non-exchange | - | - | - | - | - | |
| **Total** | 179 | 179 | 165 | 165 | (14) | |



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| Commodity | Stock Quantity as on 09 July 2025 (Closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 2. Zinc | | | | | | |
| vi. Valid Stock | 11 | 11 | 11 | 11 | - | - |
| vii. Under QC | - | - | - | - | - | - |
| viii. Rejected | - | - | - | - | - | - |
| ix. FED | - | - | - | - | - | - |
| x. Non-exchange | - | - | - | - | - | - |
| **Total** | 11 | 11 | 11 | 11 | | |

**Observations/Recommendations:**

| Nil Observation. |
|---|
| |

**Audit Summary:**

| Nil observation. |
|---|
| |

**Verification status of Previous Audit:**

| |
|---|
| **By MCXCCL audit conducted on** 04 July 2025. Nil audit observation reported. |
| **By MCXCCL External audit conducted by M/s.** Cotecna Inspection India Pvt Ltd.**as on** 16 January 2025. Nil audit observation reported. |
| **By WSP Internal audit conducted on** 30 June 2025. Nil audit observation reported. |
| **By WSP External audit conducted M/s.** QSS **as on** 03 April 2025. Nil audit observation 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?<br><br>Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023<br>Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021<br>Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023<br>Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023<br>Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020<br>Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023<br>Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020<br><br>Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance | Yes |
| 2b | Metal & Cotton - no straps should be broken in exchange deliverable stocks | No such case found |
| 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 in WSP format 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 such case found |
| 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 within two working days of transaction? | NA |
| 10 | Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked) | NA |
| 11 | Is there any spillage or damage material lying spread across the stack or floor?<br><br>If yes, whether the same is appropriately packed and is kept in demarcated area on the same day? | No such case found |
| 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? | No, Not Available |



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| Sr. No. | Parameters | Observation |
|---|---|---|
| 13 | Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse?<br><br>If Yes, whether marking/ tagging/placard on such lot card or Stock and follow-up with client for lifting of such stocks is done by WSP? | No such case found |
| 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 stored its 'own' commodity in the warehouse? | Yes<br>Professional Stock found<br>Approval Taken |
| 17 | Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?. | No such case found |
| 18 | Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not?<br>In case Non Exchange stock kept in MCXCCL accredited capacity is it kept with clear demarcation? | NA |
| 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? | No such case found |
| 20 | Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse? | Yes |



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Observations on Warehouse Operations

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Whether custody of Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify)<br>Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register? | Yes |
| 2 | Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register. | Yes |
| 3 | Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed. | Yes<br>02 June 2025 |
| 4 | Specify the number of WH staffs deployed at the warehouse/warehouse complex. | 7 |
| 5 | Indicate number of security guards deployed shift wise. | Day -5<br>Night-2 |
| 6 | Mention name of the Security Agency offering security services at the WH | Black Panther Security |
| 7 | Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc?<br>Whether security guards checks for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse? | Yes |
| 8 | Whether security guard stays inside or outside the warehouse premises? | Outside |
| 9 | Whether there are proper night lighting in warehouse premises for the security purpose? | Yes<br>Available |
| 10 | 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 ? | Yes<br>Displayed |
| 11 | Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse?<br>(Pls mention the place of display of the board) | Yes<br>Outside Warehouse |
| 12 | Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below; | |
| | a. No. of Fire Extinguishers | 16 |
| | b. No. of Sand Buckets | 30 Sand Buckets |
| | c. Capacity of water tank available as per operational guidelines? | Yes |
| | d. Is water pump attached to storage tank with hose pipe? | Yes |
| | e. Availability of water fire hydrant points/sprinkler system for Cotton Bales. | Yes |
| | f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible? | Yes valid<br>08 January 2026 |
| 13 | 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<br>02 June 2025 |
| 14 | Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill. | Yes<br>02 June 2025 |



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| Sr. No. | Parameters | Observation |
|---|---|---|
| 15 | 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<br>Annual Training<br>02 January 2025 |
| 16 | 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.<br>Is the follow up training provided on annual basis to the warehouse staff by the WSP | Yes<br>15 May 2025<br>Mobin Khan<br>Black Panther Security<br>&<br>Facility Services |
| 17 | Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment) | NA |
| 18 | Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment). | NA |
| 19 | Whether Live Electricity connection found inside the godown where cotton is stored? | NA |
| 20 | Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses? | Yes |
| 21 | Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock? | NA |
| 22 | Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil) | NA |
| 23 | Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No) | |
| | Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration | |
| A | Seico Gold Sansui, Min Cap 20 KG, Max 5000 Kg (Expiry date: 16 April 2026) | Inside (5 MT Capacity) |
| | | |
| | | |
| 24 | 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? | Yes |
| 25 | Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse? | NA |
| 26 | Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?<br>( verify with visitor register at the warehouse) | Yes<br>30 June 2025<br>Anil Kumar |
| 27 | 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<br>1 KM |



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## 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? | |
| | • Warehouse opening-closing Register | Yes |
| | • Daily Transaction Register | Yes |
| | • Complaint Register | Yes |
| | • Stack wise/Lot wise register Physical/Electronic form | Yes<br>Electronic |
| | • 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 | Yes |
| | • Key distribution register | Yes |
| 5 | Whether any Overwriting/correction is found in the above Registers?<br>If yes, check whether approval from WSP HO has been obtained or not | No such case found |
| 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 Panchyat? If Yes, License copy to be available at warehouse. | Yes<br>Gram Panchayat |
| 11 | Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse? | Yes |
| 12 | Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form? | Yes<br>Electronic |
| 13 | Whether the valid stocks are as per CCRL/Comris system record? | Yes<br>Comris |
| 14 | Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement? | s |



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Observation on WH Infrastructure

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Warehouse condition (both internal/external) is in sound and store worthy condition? | Yes |
| 2 | Is there any roof leakage / Infrastructure damage?<br>If Yes, whether the incident record updated with details? | No |
| 3 | Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing? | Yes<br>Fencing |
| 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? | NA |
| 8 | Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents? | NA |
| 9a | Whether surveillance cameras (CCTV) are installed at the warehouse? | Yes |
| 9b | Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available. | Yes<br>Available<br>Since 02 March 2025 |
| 9c | Whether the cctv camera positioned towards weighment scale inside the warehouse? 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<br>8 Ventilators<br>6 Air Inlets |
| 13 | Whether the WH office is inside the godown? (not acceptable for cotton) | Yes, Outside |
| 14 | Mention type of Flooring : Concrete / Stones / Tiles / / trimix/ Bricks flooring (Mentha Oil WH) /No flooring/Other | Concrete |
| 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 |



DocUUID : d43227aa-2bb0-4e38-9c21-3ad1a6d5f006

Registered Office
C-701, Mary Ellen,
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Amboli, Andheri (w),
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Marol Naka Metro Station,
Andheri (East), Mumbai 400 059
Tel : 1800 1201 022 / +91 8097093034

| Sr. No. | Parameters | Observation |
|---|---|---|
| 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.) | Yes |

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 | 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.) | NA |
| 4 | Is Reference sample duly sealed & signed by the WH official/in charge? | NA |
| 5 | Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample? | NA |
| 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? | NA |
| 7 | Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse? | NA |
| 8 | Is record for courier of samples to the assayer available? | NA |
| 9 | Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality? | No |


DocUUID : d43227aa-2bb0-4e38-9c21-3ad1a6d5f006

Annexure-1

Checklist w.r.t. MCXCCL Circular (Metal)

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Whether the Certificate of Analysis (CoA) of the producer at the time of deposits with containing details like Brand name of the associated lots, Producer's name, Batch No & certificate date been collected by warehouse?. | Yes |
| 2 | Whether the packing list for deposited goods are available as per the latest circular or not with following details;<br>- Contains net weight<br>- Contains gross weight<br>- Contains batch no<br>- No. of units in bundles/lot. | Yes |
| 3 | Whether the copy of Invoice available for all deposits? | Yes |
| 4 | Whether the copy of Certificate of Origin and Custom clearance documents are available in case of Imported goods or not? | Yes |
| 5 | Whether the producer's sticker is available or not on each ingots/ bundle? | Yes |
| 6 | Whether the following details are mentioned in sticker or not? | Yes |
| | • Producer/ manufacturer name | Yes |
| | • Net Weight | Yes |
| | • Batch No (printed/sticker/stenciled/laser?) | Yes<br>Printed |
| | • Purity | No |
| | • Date of Manufacturing/ Production | Yes |
| | • Number of Pieces of Ingots/ sheets in each bundle | No |
| 7 | Whether batch number/lot number is hand written? | Printed |
| 8 | Whether the Ingots/ bundle are physically sound and free of harmful/ any defects? (such as segregation, piping, spilt /broken , inclusions or visible contamination of metal) | Yes |
| 9 | Whether mixing of bundle(s) of different brands are observed? | No such case found |
| 10 | Whether the annual Inspection of electrical points done or not? Check the record. | Yes |
| 11 | In case, more than 1 strap is broken, whether re-strapping is done within 07 working days from the date of strap broken & record of the strap break and re-strapping is maintained ? In incidence register? | No such case found |
| 12 | Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes. | No such case found |
| 13 | Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods. | NA |
| 14 | Is there any sign of corrosion in stored stocks? | No such case found |



DocUUID : d43227aa-2bb0-4e38-9c21-3ad1a6d5f006

## Inspection Details

| | | |
|---|---|---|
| Date of Inspection | 11 July 2025 | |
| Signature | | |
| Inspection Done By | Dilip Mewada | |
| Maker | | Checker |
| Anuradha Yadav | | Aditya More |



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DocUUID : d43227aa-2bb0-4e38-9c21-3ad1a6d5f006

JHS & Associates LLP
Chartered Accountants

Registered Office
C-701, Mary Ellen,
Ceasars Cross Road,
Amboli, Andheri (w),
Mumbai - 400 058.

Head Office
B-Wing, 4th Floor, Unit No. 406-410
Navkar Chembers, Andheri-Kurla Road,
Marol Naka Metro Station,
Andheri (East), Mumbai 400 059
Tel : 1800 1201 022 / +91 8097093034

# Warehouse Audit Report

| | | | |
|---|---|---|---|
| Date of Regular/Surprise Audit | 11 July 2025 | Delivery Centre | Chennai |
| Time in and Time out | 10:40 AM to 16:30 PM | Address of Warehouse | 3/67C, Southupakkam Road, Palavayal Village, Redhills, Chennai- 600052 |
| Name of Warehouse | Steinweg Sharaf (India) Pvt Ltd. (Sri Vaari Logistics ) | | |
| Name of Auditor | V. Magesh | Name of Warehouse Manager | Mohammed Salik |
| Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency , if external | 16 May 2025 ( Ramdas R) | Capacity of Warehouse | 4000 MT |
| | | Capacity Utilization of warehouse (%) | 10% |

Stock Reconciliation:

| Commodity | Stock Quantity as on 09 July 2025 (Closing balance) | | | | Difference if any | Remarks |
|---|---|---|---|---|---|---|
| | Quantity as per MCXCCL (Bundles) | Quantity as per WSP MIS (Bundles) | Quantity as per WSP Warehouse record (Bundles) | Quantity as per Physical Verification (Bundles) | | |
| 1. Lead Mini | | | | | | |
| i. Valid Stock | 203 | 203 | 203 | 203 | - | - |
| ii. Under QC | - | - | - | - | - | - |
| iii. Rejected | - | - | - | - | - | - |
| iv. FED | - | - | - | - | - | - |
| v. Non-exchange | - | - | - | - | - | - |
| Total | 203 | 203 | 203 | 203 | | |

Observations/Recommendations:

| Nil Observation |
|---|
| |

Audit Summary:

| During Physical verification the stock tallied |
|---|
| |
| |
| |



www.jhsassociates.in I ICAI FRN 133288W/W100099 I MCA No. AAE 6757 I GSTIN/UIN : 27AAJFN2476L1ZR

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Verification status of Previous Audit:

| |
|---|
| By MCXCCL audit conducted on 11 July 2025. Nil audit observation reported |
| By MCXCCL External audit conducted by M/s. JHS & Associates as on 11 July 2025. Nil audit observation reported. |
| By WSP Internal audit conducted on 02 July 2025. Nil audit observation reported. |
| By WSP External audit conducted M/s. QSS as on 09 April 2025.Nil Audit Observation 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?<br><br>Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023<br>Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021<br>Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023<br>Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023<br>Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020<br>Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023<br>Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020<br><br>Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance | Yes, Lead |
| 2b | Metal & Cotton - no straps should be broken in exchange deliverable stocks | No such case found |
| 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 in WSP format 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 such case found |
| 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 within two working days of transaction? | NA |
| 10 | Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked) | NA |
| 11 | Is there any spillage or damage material lying spread across the stack or floor?<br><br>If yes, whether the same is appropriately packed and is kept in demarcated area on the same day? | No such case found |
| 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 |

| Sr. No. | Parameters | Observation |
|---|---|---|
| 13 | Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse?<br><br>If Yes, whether marking/ tagging/placard on such lot card or Stock and follow-up with client for lifting of such stocks is done by WSP? | No such case found |
| 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 stored its 'own' commodity in the warehouse? | No such case found |
| 17 | Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?. | Only Metal |
| 18 | Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not?<br>In case Non Exchange stock kept in MCXCCL accredited capacity is it kept with clear demarcation? | Yes |
| 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? | NA |
| 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 Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify)<br>Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register? | Yes, Navtal<br>With Warehouse Manager<br>(Mohammed Salik) |
| 2 | Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register. | Yes |
| 3 | Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed. | Yes<br>01 July 2025 |
| 4 | Specify the number of WH staffs deployed at the warehouse/warehouse complex. | 2<br>(Supervisor and Manager ) |
| 5 | Indicate number of security guards deployed shift wise. | 2<br>(Night /Day shift) |
| 6 | Mention name of the Security Agency offering security services at the WH | Shiva Shakti Services |
| 7 | Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc?<br>Whether security guards checks for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse? | Yes |
| 8 | Whether security guard stays inside or outside the warehouse premises? | Outside for duty |
| 9 | Whether there are proper night lighting in warehouse premises for the security purpose? | Yes<br>Available |
| 10 | 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 ? | Yes |
| 11 | Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse?<br>(Pls mention the place of display of the board) | Office Room |
| 12 | Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below; | |
| | a. No. of Fire Extinguishers | 6 |
| | b. No. of Sand Buckets | 30 Sand Buckets |
| | c. Capacity of water tank available as per operational guidelines? | Yes, 1000Lt |
| | d. Is water pump attached to storage tank with hose pipe? | NA |
| | 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 valid<br>24-March-2026<br>15-Feb-2026 |
| 13 | 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 |

| Sr. No. | Parameters | Observation |
|---|---|---|
| 14 | Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill. | Yes<br>23- March-2025 |
| 15 | 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 |
| 16 | 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.<br>Is the follow up training provided on annual basis to the warehouse staff by the WSP | Yes<br>Shiv Shakti Services<br>21-March-2025 |
| 17 | Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment) | NA |
| 18 | Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment). | NA |
| 19 | Whether Live Electricity connection found inside the godown where cotton is stored? | NA |
| 20 | Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses? | NA |
| 21 | Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock? | NA |
| 22 | Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil) | NA |
| 23 | Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No) | |
| | Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration | |
| A | Kavari, Expiry date - 30 July 2025 | Inside 5 MT |
| B | Sri Vigneshwara, Expiry date - 23 December 2025 | Outside 120 MT |
| | | |
| 24 | 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? | NA |
| 25 | Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse? | NA |
| 26 | Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?<br>( verify with visitor register at the warehouse) | Yes<br>2 July 2025<br>Anil Kumar |
| 27 | 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? | NA |

## 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? | |
| | • Warehouse opening-closing Register | Yes |
| | • 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 | 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 such case found |
| 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? | Not Available |
| 8 | Whether separate entries are done for Exchange & Non-Exchange stock? | Only Exchange |
| 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 Panchyat? If Yes, License copy to be available at warehouse. | Yes<br>Gram Panchayat |
| 11 | Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse? | Yes |
| 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 | Warehouse condition (both internal/external) is in sound and store worthy condition? | Yes |
| 2 | Is there any roof leakage / Infrastructure damage?<br>If Yes, whether the incident record updated with details? | No such case found |
| 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? | No such case found |
| 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? | NA |
| 9a | Whether surveillance cameras (CCTV) are installed at the warehouse? | Yes |
| 9b | Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available. | Yes<br>Available<br>Since 9 April 2025 |
| 9c | Whether the cctv camera positioned towards weighment scale inside the warehouse? Verify the cctv footage. | Yes |
| 10 | Whether Handling equipment available? | Yes, Forklift |
| 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<br>35 Windows<br>5 Turbo Ventilators |
| 13 | Whether the WH office is inside the godown? (not acceptable for cotton) | Yes, Inside |
| 14 | Mention type of Flooring : Concrete / Stones / Tiles / / trimix/ Bricks flooring (Mentha Oil WH) /No flooring/Other | Concrete |
| 15 | Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm? | Yes, 2.5 Feet |
| 16 | Whether there are adequate arrangements for drainage of rainwater to avoid flooding? | Yes |

| Sr. No. | Parameters | Observation |
|---|---|---|
| 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.) | Yes |

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 | 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.) | NA |
| 4 | Is Reference sample duly sealed & signed by the WH official/in charge? | NA |
| 5 | Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample? | NA |
| 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? | NA |
| 7 | Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse? | NA |
| 8 | Is record for courier of samples to the assayer available? | NA |
| 9 | Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality? | No |

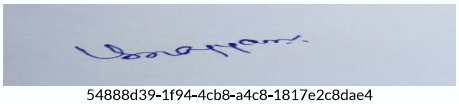
Annexure-1

Checklist w.r.t. MCXCCL Circular (Metal)

| Sr. No. | Parameters | Observation |
|---|---|---|
| 1 | Whether the Certificate of Analysis (CoA) of the producer at the time of deposits with containing details like Brand name of the associated lots, Producer's name, Batch No & certificate date been collected by warehouse?. | Yes |
| 2 | Whether the packing list for deposited goods are available as per the latest circular or not with following details;<br>- Contains net weight<br>- Contains gross weight<br>- Contains batch no<br>- No. of units in bundles/lot. | Yes |
| 3 | Whether the copy of Invoice available for all deposits? | Yes |
| 4 | Whether the copy of Certificate of Origin and Custom clearance documents are available in case of Imported goods or not? | Yes |
| 5 | Whether the producer's sticker is available or not on each ingots/ bundle? | Yes |
| 6 | Whether the following details are mentioned in sticker or not? | Yes |
| | • Producer/ manufacturer name | Yes |
| | • Net Weight | Yes |
| | • Batch No (printed/sticker/stenciled/laser?) | Yes |
| | • Purity | Yes |
| | • Date of Manufacturing/ Production | Yes |
| | • Number of Pieces of Ingots/ sheets in each bundle | Yes |
| 7 | Whether batch number/lot number is hand written? | Printed |
| 8 | Whether the Ingots/ bundle are physically sound and free of harmful/ any defects? (such as segregation, piping, spilt /broken , inclusions or visible contamination of metal) | No such case found |
| 9 | Whether mixing of bundle(s) of different brands are observed? | No such case found |
| 10 | Whether the annual Inspection of electrical points done or not? Check the record. | Yes |
| 11 | In case, more than 1 strap is broken, whether re-strapping is done within 07 working days from the date of strap broken & record of the strap break and re-strapping is maintained ? In incidence register? | No such case found |
| 12 | Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes. | No such case found |
| 13 | Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods. | No such case found |
| 14 | Is there any sign of corrosion in stored stocks? | No |

## Inspection Details

| | | |
|---|---|---|
| Date of Inspection | 11 July 2025 | |
| Signature | | |
| Inspection Done By | V. Magesh | |
| Maker | | Checker |
| Anuradha Yadav | | Aditya More |



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