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

Warehouse Inspection Reports of September-2026

INDEX

1. Warehouse Inspection Reports by MCXCCL External Audit Agency for **Base Metals**- September-2026 (Reports- 01 to 05)

M/s. ANURAG BHAIYYA & ASSOCIATES
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WAREHOUSE AUDIT REPORT

Date of Regular / Surprise Audit	04/09/2026	**Delivery Centre**	Kolkata
Time in and Time out	10:15 AM to 01:00 PM	**Address of Warehouse**	Jalan Industrial Complex, Gate 1, Lane 6, Plot Bearing Number 1352, 1353, 1354 etc., Part Jangalapur, Kesabpur, Howrah, West Bengal – 711411
Name of Warehouse	STEINWEG ALKA BUSINESS LLP	**Capacity of Warehouse**	3,000 MT
Name of Auditor	Manish Yadav (Anurag Bhaiyya & Associates)	**Name of Warehouse Manager**	Saikat Chowdhury
Date of Previous Audit & Name of previous Auditor (MCXCCL / WSP / External) Also name of Agency, if external	02/09/2026 — Anil Kumar (Internal), SSIPL	**Capacity Utilisation of Warehouse (%)**	1.26%

Stock Reconciliation:

Stock quantity as on **02/09/2026** (closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
1. Zinc Mini	**Bundles**	**Bundles**	**Bundles**	**Bundles**	—
i. Valid Stock	37	37	37	—	—
ii. Under QC	—	—	—	—	—
iii. Rejected	1	1	1	—	—
iv. FED	—	—	—	—	—
v. Non-exchange	—	—	—	—	—
Total	**38**	**38**	**38**	**—**	—

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
2. Aluminium Mini	**Bundles**	**Bundles**	**Bundles**	**Bundles**	—
i. Valid Stock	—	—	—	—	—
ii. Under QC	—	—	—	—	—
iii. Rejected	1	1	1	—	—

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
iv. FED	—	—	—	—	—
v. Non-exchange	—	—	—	—	—
Total	**1**	**1**	**1**	**—**	—

Observations/Recommendations:

NIL

Audit Summary:

NIL

Verification status of Previous Audit:

By MCXCCL, audit conducted on 07/08/2026: Loading/Unloading platform found damaged at warehouse, WSP has submitted photographic evidence and same has been closed.
By MCXCCL external audit conducted by Alfred H Knight as on 16/03/2026: NIL OBSERVATION
By WSP internal quarterly audit conducted on 03/07/2026: NIL OBSERVATION
By WSP external audit conducted by M/s. Mamta Jha from JHS as on 01/07/2026: NIL OBSERVATION

Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	YES
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below?	
	Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024	NA
	Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025	NA
	Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023	YES
	Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023	NA
	Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020	NA
	Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023	YES
	Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020	NA
	Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	
2b	Metal & Cotton - no straps should be broken in exchange	NA

Sr. No.	Parameters	Observation
	deliverable stocks	
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	YES
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	YES
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	YES
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	YES
7	Whether overwriting / corrections are found in lot cards?	NO
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	NA
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after deposit?	NA
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	NA
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	NO
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
13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	NA
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	NA
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	NA
16	Has WSP/Godown owner stored its ‘own’ commodity in the warehouse?	NO
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	NO
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited	YES

Sr. No.	Parameters	Observation
	warehouse, is it kept with clear demarcation?	
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
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	YES

Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	YES, WITH MANAGER/SUPERVISOR
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	YES
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	YES
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	YES
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	4 STAFF
6	Indicate number of security guards deployed shift wise.	1 DAY / 1 NIGHT
7	Mention name of the Security Agency offering security services at the WH	GVISIONERS SERVICE PVT LTD
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	YES
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	INSIDE AT DAY AND OUTSIDE AT NIGHT FOR DUTY
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	YES
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	YES
12	Whether the board of “Complaint/feedback register available at warehouse” is displayed at the warehouse? (Pls mention the place of display of the board)	YES
13	Whether Fire Fighting equipment available as per the WDRA	YES

Sr. No.	Parameters	Observation
	guidelines? Please specify below;	
	a. No. of Fire Extinguishers	4
	b. No. of Sand Buckets	20
	c. Capacity of water tank available as per operational guidelines?	AVAILABLE, 2000 LITRE
	d. Is water pump attached to storage tank with hose pipe?	NO
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	NA
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	YES — EXPIRY (02/11/2026)
	g. Are the Fire extinguishers placed outside the warehouse?	YES
	h. Are the sand buckets placed outside the warehouse?	YES
14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	YES ON 27.06.2026
15	Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill.	YES ON 27.06.2026
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	YES ON 11.05.2026
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	YES, BY MR. UJJAL DEN ON 27.06.2026
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	NA
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	NA
20	Whether Live Electricity connection found inside the godown where cotton is stored?	NA
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	NA
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	NA
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	NA
24	Availability of standard weights with calibration certificate at warehouse	YES
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	YES

Sr. No.	Parameters	Observation
	Name of weighbridge/manual weigh scale –WB capacity (MT)-Expiry date of calibration	
A	MAA KALI-100 MT	16/10/2026
B	BALAJI- 100 MT	03/12/2026
C	HIGH Q, 3MT	30/06/2027
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	YES, APPROVED BY MCXCCL
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	YES
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?(verify with visitor register at the warehouse)	YES AS REPORTED ABOVE
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	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?	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

Sr. No.	Parameters	Observation
	Pest control activity register (NA for Base metal warehouses)	NA
	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?	NA
8	Whether separate entries are done for Exchange & Non-Exchange stock?	YES
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	YES
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	YES, WDRA VALID TILL 30-07-2030
11	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	YES, WDRA VALID TILL 30-07-2030
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	YES
13	Whether the valid stocks are as per CCRL/Comris system record?	YES
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	YES

Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether Warehouse condition (both internal/external) is in sound and store worthy?	YES
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incidence record updated in incident register with details?	NO
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
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird	YES

Sr. No.	Parameters	Observation
	droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	
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?For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	YES
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	YES, FROM 04-06-2026
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	YES
10	Whether Handling equipment available?	YES
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	YES
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	YES / 8
13	Whether the WH office is inside the godown? (not acceptable for cotton)	YES
14	Mention type of Flooring : Concrete / Stones / Tiles / / trimix/ Bricks flooring (Mentha Oil WH) /No flooring/Other	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
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	Moisture meter last calibrated on ..... (dd/mm/yyyy)	NA
2	Is inward /outward moisture checked or not? (lot wise moisture	NA

Sr. No.	Parameters	Observation
	record) in case of cotton	
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?	NA

Annexure-1 — Checklist w.r.t. MCXCCL Circular / guidelines (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; • - Contains net weight • - Contains gross weight • - Contains batch no • - 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	YES

Sr. No.	Parameters	Observation
	harmful/ any defects? (such as segregation, piping, spilt /broken, inclusions or visible contamination of metal)	
9	Whether mixing of bundle(s) of different brands are observed?	NO
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.	YES
13	Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods.	YES
14	Is there any sign of corrosion in stored stocks?	NO
15	Whether the goods stored at MAW are bearing Standard Mark under a license from Bureau of Indian Standards (BIS) for metals where BIS is applicable.	NA
16	Whether approval for storing non-exchange metal goods of exchange deliverable grades taken from MCXCCL prior to storage? Whether approval sought for storage of non-exchange goods are as per list of approved brands of LME/MCX?	YES
17	Whether WSP has sought approval for how much quantity to be stored? Whether quantity lying at warehouse are as per the approval taken?	YES
18	Whether any metal goods of brands stored which is in the restrictive list of LME/MCX and for which approval is not taken?	NO

Inspection Details

Date of Inspection	04/09/2026	04/09/2026
Signature		
Inspection Done By	MANISH YADAV	CA AKSHAYKUMAR BOOB
	Maker	**Checker**

UDIN-**26190233NKPATA3715**

M/s. ANURAG BHAIYYA & ASSOCIATES
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WAREHOUSE AUDIT REPORT

Date of Regular / Surprise Audit	08/09/2026	**Delivery Centre**	Raipur
Time in and Time out	10:40 AM to 01:50 PM	**Address of Warehouse**	Sondongri 4, Industrial Area, Raipur, Chhattisgarh – 492099
Name of Warehouse	STEINWEG-AMRIT UDYOG PRIVATE LTD	**Capacity of Warehouse**	3,400 MT
Name of Auditor	Kanha Agrawal and Yadwendra Sao (Anurag Bhaiyya & Associates)	**Name of Warehouse Manager**	Mr. Jafreen Sameer Kumar
Date of Previous Audit & Name of previous Auditor (MCXCCL / WSP / External) Also name of Agency, if external	03/09/2026 — Mr. Anil Kumar (WSP Internal)	**Capacity Utilisation of Warehouse (%)**	9.46% (approx.)

Stock Reconciliation:

Stock quantity as on **05/09/2026** (closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
1. Aluminium Mini	**(Bundles)**	**(Bundles)**	**(Bundles)**	**(Bundles)**	—
i. Valid Stock	126	106	106	20	1 bundle withdrawn on 03.09.26 and 19 bundles withdrawn on 07.09.26
ii. Under QC	—	—	—	—	—
iii. Rejected	4	4	4	—	—
iv. FED	—	—	—	—	—
v. Non-exchange	—	—	—	—	—
Total	**130**	**110**	**110**	**20**	—

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
2. Aluminium Sow	**(Bundles)**	**(Bundles)**	**(Bundles)**	**(Bundles)**	—
i. Valid Stock	72	56	56	16	16 bundles withdrawn on 07.09.26
ii. Under QC	—	—	—	—	—
iii. Rejected	—	—	—	—	—
iv. FED	—	—	—	—	—
v. Non-exchange	—	—	—	—	—
Total	**72**	**56**	**56**	**16**	—

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
3. Aluminium T Bars	**(Bundles)**	**(Bundles)**	**(Bundles)**	**(Bundles)**	—
i. Valid Stock	240	240	240	—	—
ii. Under QC	—	—	—	—	—
iii. Rejected	8	8	8	—	—
iv. FED	—	—	—	—	—
v. Non-exchange	—	—	—	—	—
Total	**248**	**248**	**248**	**—**	—

Observations

STRAPS OF THREE ALUMINIUM MINI LOTS FOUND BROKEN

Audit Summary:

NIL

Verification status of Previous Audit:

By MCXCCL, audit conducted on 06/08/2026 : Nil audit observations reported
By MCXCCL external audit conducted by M/s. Alfred H Knight as on 23/03/2026 : Nil audit observations reported
By WSP internal quarterly audit conducted on 04/07/2026 : Nil audit observations reported
By WSP external audit conducted by M/s. JHS as on 01/07/2026 : Nil audit observations reported

M/s. ANURAG BHAIYYA & ASSOCIATES
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Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	YES
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below?	
	• Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024	NA
	• Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025	NA
	• Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023	YES
	• Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023	NA
	• Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020	NA
	• Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023	NA
	• Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020	NA
	• Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	WE HAVE OBSERVED BROKEN STRAPS AS REPORTED ABOVE
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	YES
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	YES
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	YES
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	YES
7	Whether overwriting / corrections are found in lot cards?	NO
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	N/A
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after deposit?	N/A

Sr. No.	Parameters	Observation
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	N/A
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	NO
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, 145 SQ FT (AREA FOR REJECTED GOODS)
13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	YES — REJECTED STOCKS WERE LYING AT WAREHOUSE
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	N/A
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	N/A
16	Has WSP/Godown owner stored its 'own' commodity in the warehouse?	NO
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	NO
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited warehouse, is it kept with clear demarcation?	YES, THERE IS PROPER VISUAL DEMARCATION AVAILABLE
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?	N/A
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	YES, APPROVAL TAKEN FROM MCXCCL

Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	YES, MANAGER / SUPERVISOR
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	YES, LOCKS ARE AVAILABLE
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	YES

Sr. No.	Parameters	Observation
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	YES
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	9
6	Indicate number of security guards deployed shift wise.	2 (1 DAY AND 1 NIGHT)
7	Mention name of the Security Agency offering security services at the WH	RAKESH KUSHWAHA
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	YES
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	OUTSIDE
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	YES
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	YES
12	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	YES
13	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	YES
	a. No. of Fire Extinguishers	8
	b. No. of Sand Buckets	30
	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.	N/A
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	YES — 3 — 15/02/2027 5 — 14/04/2027
	g. Are the Fire extinguishers placed outside the warehouse?	YES
	h. Are the sand buckets placed outside the warehouse?	YES
14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	YES — AS ON 15/04/2026
15	Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill.	YES — 15/04/2026
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval	YES — 11/05/2026

Sr. No.	Parameters	Observation
	of 6 months? Verify the training record.	
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	YES, ALL INDUSTRIAL FIRE SAFETY SERVICES, ON 15.04.2026 AND FREQUENCY — 2 TIMES
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	N/A
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	N/A
20	Whether Live Electricity connection found inside the godown where cotton is stored?	N/A
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	YES
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	NO
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	NA
24	Availability of standard weights with calibration certificate at warehouse	YES
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	INSIDE
	Name of weighbridge/manual weigh scale –WB capacity (MT)-Expiry date of calibration	
A	Weighbridge name	ESS-DIGICOM / MODEL NO. ESDP 250375
B	Capacity	3 MT
C	Expiry date of calibration	10/09/2026
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	NO SUCH CASES
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	N/A
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?(verify with visitor register at the warehouse)	YES
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	YES

M/s. ANURAG BHAIYYA & ASSOCIATES
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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 (NA for Base metal warehouses)	YES
	Key distribution register	YES
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	YES — CORRECTION FOUND IN DAILY TRANSACTION REGISTER (APPROVAL OBTAINED FROM HO AS ON 01/09/2026)
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?	N/A
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

Sr. No.	Parameters	Observation
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	YES
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	Whether Warehouse condition (both internal/external) is in sound and store worthy?	YES
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incidence record updated in incident register with details?	NO
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	YES
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	YES
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	YES
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	YES
7	Whether any infestation by termites/ white ants and rodents in the buildings and warehouse premises is noticed? Whether annual termite treatment record is maintained at cotton/kapas warehouse? Whether termite treatment certificate is available at cotton/kapas warehouse?	NO
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	NO
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	YES
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	14/03/2026 TO 08/09/2026
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	YES

Sr. No.	Parameters	Observation
10	Whether Handling equipment available?	YES — FORKLIFT IS AVAILABLE
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 — 11 VENTILATORS AVAILABLE
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 — 2 MTR PLINTH
16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	YES
17	Whether load bearing capacity certificate available at warehouse? (in case of metal warehouse)	YES — 5 MT/SQM ON 25/01/2023
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?	N/A
1a	Is moisture meter available at warehouse?	N/A
1b	Moisture meter last calibrated on ..... (dd/mm/yyyy)	N/A
2	Is inward /outward moisture checked or not? (lot wise moisture record) in case of cotton	N/A
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	N/A
4	Is Reference sample duly sealed & signed by the WH official/in charge?	N/A
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	N/A
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?	N/A
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	N/A
8	Is record for courier of samples to the assayer available?	N/A
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	N/A

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Annexure-1 — Checklist w.r.t. MCXCCL Circular / guidelines (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; • - Contains net weight • - Contains gross weight • - Contains batch no • - 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?	N/A
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	NATIONAL ALUMINIUM CO. LTD.
	Net Weight	YES
	Batch No (printed/sticker/stenciled/laser?)	STICKER
	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
10	Whether the annual Inspection of electrical points done or not? Check the record.	YES, ON 12/09/2025
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
12	Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes.	NO
13	Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods.	NO

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Sr. No.	Parameters	Observation
14	Is there any sign of corrosion in stored stocks?	NO
15	Whether the goods stored at MAW are bearing Standard Mark under a license from Bureau of Indian Standards (BIS) for metals where BIS is applicable.	YES
16	Whether approval for storing non-exchange metal goods of exchange deliverable grades taken from MCXCCL prior to storage? Whether approval sought for storage of non-exchange goods are as per list of approved brands of LME/MCX?	YES — APPROVAL TAKEN FROM MCXCCL
17	Whether WSP has sought approval for how much quantity to be stored? Whether quantity lying at warehouse are as per the approval taken?	YES
18	Whether any metal goods of brands stored which is in the restrictive list of LME/MCX and for which approval is not taken?	NO

Inspection Details

Date of Inspection	08/09/2026	08/09/2026
Signature		
Inspection Done By	KANHA AGRAWAL	CA AKSHAYKUMAR BOOB
	Maker	**Checker**

UDIN-**26190233QLQEEM7209**

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WAREHOUSE AUDIT REPORT

Date of Regular / Surprise Audit	09/09/2026	**Delivery Centre**	Palwal
Time in and Time out	12:30 PM-4.30PM	**Address of Warehouse**	Naveen & Deepak Warehouse, Palwal, Haryana – 121102
Name of Warehouse	JICS-NAVEEN SHARMA & DEEPAK SHARMA	**Capacity of Warehouse**	2,400 MT
Name of Auditor	Sunny Prajapati (Anurag Bhaiyya & Associates)	**Name of Warehouse Manager**	Mr. Keshav Kumar
Date of Previous Audit & Name of previous Auditor (MCXCCL / WSP / External) Also name of Agency, if external	Mr. Sandeep Mann on 03.09.2026	**Capacity Utilisation of Warehouse (%)**	0.04%

Stock Reconciliation:

Stock quantity as on **07/09/2026** (closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
1. Lead Mini	**(Bundles)**	**(Bundles)**	**(Bundles)**	**(Bundles)**	—
i. Valid Stock	1	1	1	—	—
ii. Under QC	Nil	Nil	Nil	—	—
iii. Rejected	Nil	Nil	Nil	—	—
iv. FED	Nil	Nil	Nil	—	—
v. Non-exchange	Nil	Nil	Nil	—	—
Total	**1**	**1**	**1**	**—**	—

Observations/Recommendations:

NIL

Audit Summary:

NIL

Verification status of Previous Audit:

By MCXCCL audit conducted on 31/07/2026 : Nil observation reported
By MCXCCL external audit conducted by M/s. Alfred H Knight as on 19/03/2026 : Nil observation reported
By WSP internal audit conducted on 04/07/2026 : Nil observation reported
By WSP external audit conducted by M/s. JHS as on 06/07/2026 : 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?	
	Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024	NA
	Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025	NA
	Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023	NA
	Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023	YES
	Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020	NA
	Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023	NA
	Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020	NA
	Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	YES
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	YES
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	YES
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	YES
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	YES
7	Whether overwriting / corrections are found in lot cards?	NO
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	NA
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after deposit?	NA
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly	NA

Sr. No.	Parameters	Observation
	declaration stating seals have been checked)	
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	N0
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?	N0
13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	N0
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	NA
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	NA
16	Has WSP/Godown owner stored its 'own' commodity in the warehouse?	NO
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	NO
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited warehouse, is it kept with clear demarcation?	YES — PROPER DEMARCATION AVAILABLE
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?	NIL — LIEN REGISTER MAINTAINED
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	YES

Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	YES, WITH MANAGER/SUPERVISOR
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	YES
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	YES
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when	YES

Sr. No.	Parameters	Observation
	it was last changed.	
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	1
6	Indicate number of security guards deployed shift wise.	02, 01 DAY AND 01 FOR NIGHT
7	Mention name of the Security Agency offering security services at the WH	SURAKSHA SECURITY
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	YES
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	INSIDE FOR DUTY
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	YES
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	YES
12	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	YES
13	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	YES
	a. No. of Fire Extinguishers	04
	b. No. of Sand Buckets	20
	c. Capacity of water tank available as per operational guidelines?	01-1000 LTRS
	d. Is water pump attached to storage tank with hose pipe?	YES
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	NA
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	YES — 26/05/2027
	g. Are the Fire extinguishers placed outside the warehouse?	YES
	h. Are the sand buckets placed outside the warehouse?	YES
14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	YES — 23/05/2026
15	Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill.	YES — 23/05/2026
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	YES

Sr. No.	Parameters	Observation
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	YES — 23/05/2026
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	YES — 31/07/2026
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	NA
20	Whether Live Electricity connection found inside the godown where cotton is stored?	NA
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	YES
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	NA
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	NA
24	Availability of standard weights with calibration certificate at warehouse	YES
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	YES
	Name of weighbridge/manual weigh scale –WB capacity (MT)-Expiry date of calibration	
A	CAPACITY	3MT
B	NAME	INTELLIWEIGH SYSTEMS PRIVATE LIMITED
C	EXPIRY DATE	12/08/2027
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	NO
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	NA
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?(verify with visitor register at the warehouse)	YES — MR. Sandeep Mann on 03.09.2026
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	YES

Observation on Warehouse Record Keeping

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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 (NA for Base metal warehouses)	YES
	Key distribution register	YES
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	NO
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	YES
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	YES
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	NA
8	Whether separate entries are done for Exchange & Non-Exchange stock?	YES
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	YES
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	YES
11	Whether the Warehouse License copy/ WDRA registration copy	YES

Sr. No.	Parameters	Observation
	is available and displayed at the warehouse?	
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	YES
13	Whether the valid stocks are as per CCRL/Comris system record?	YES
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	YES

Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether Warehouse condition (both internal/external) is in sound and store worthy?	YES
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incidence record updated in incident register with details?	NO
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	YES
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	YES
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	YES
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	YES
7	Whether any infestation by termites/ white ants and rodents in the buildings and warehouse premises is noticed? Whether annual termite treatment record is maintained at cotton/kapas warehouse? Whether termite treatment certificate is available at cotton/kapas warehouse?	NO
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	NO
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	YES
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	YES FROM 09.06.2026
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	YES
10	Whether Handling equipment available?	YES- FORKLIFT AND HYDRA
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	YES

Sr. No.	Parameters	Observation
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	YES — 06
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
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	Moisture meter last calibrated on …… (dd/mm/yyyy)	NA
2	Is inward /outward moisture checked or not? (lot wise moisture record) in case of cotton	NA
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	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?	NA

Annexure-1 — Checklist w.r.t. MCXCCL Circular / guidelines (Metal)

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Chartered Accountants | ICAI Firm Registration No. 103580W
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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; • - Contains net weight • - Contains gross weight • - Contains batch no • - 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
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.	YES
13	Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods.	YES
14	Is there any sign of corrosion in stored stocks?	NO
15	Whether the goods stored at MAW are bearing Standard Mark under a license from Bureau of Indian Standards (BIS) for metals where BIS is applicable.	YES
16	Whether approval for storing non-exchange metal goods of exchange deliverable grades taken from MCXCCL prior to	YES

Sr. No.	Parameters	Observation
	storage? Whether approval sought for storage of non-exchange goods are as per list of approved brands of LME/MCX?	
17	Whether WSP has sought approval for how much quantity to be stored? Whether quantity lying at warehouse are as per the approval taken?	YES
18	Whether any metal goods of brands stored which is in the restrictive list of LME/MCX and for which approval is not taken?	NO

Inspection Details

Date of Inspection	09/09/2026	09/09/2026
Signature		
Inspection Done By	SUNNY PRAJAPATI	CA ANURAG BHAIYYA
	Maker	**Checker**

UDIN-**26190233CFFSCF2279**

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WAREHOUSE AUDIT REPORT

Date of Regular / Surprise Audit	08/09/2026	**Delivery Centre**	Raipur
Time in and Time out	03:10 PM to 05:30 PM	**Address of Warehouse**	Opp. Best Price, Ring Road 02, Bhanpuri, Raipur, Chhattisgarh – 492009
Name of Warehouse	JICS- PURUSHOTTAM PATEL WAREHOUSE	**Capacity of Warehouse**	2,500 MT
Name of Auditor	Kanha Agrawal (Anurag Bhaiyya & Associates)	**Name of Warehouse Manager**	Mr. Arunendra VishvAkarma
Date of Previous Audit & Name of previous Auditor (MCXCCL / WSP / External) Also name of Agency, if external	05/09/2026 — Mr. Bhaskar Thalapati (WSP Internal)	**Capacity Utilisation of Warehouse (%)**	4.31% (approx.)

Stock Reconciliation:

Stock quantity as on **05/09/2026** (closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
1. Aluminium Mini	**Bundles**	**Bundles**	**Bundles**	**Bundles**	—
i. Valid Stock	84	51	51	33	30 bundles withdrawn on 02.09.26 and 3 bundles withdrawn on 07.09.26
ii. Under QC	—	—	—	—	—
iii. Rejected	—	—	—	—	—
iv. FED	—	—	—	—	—
v. Non-exchange	—	—	—	—	—
Total	**84**	**51**	**51**	**33**	—

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Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference if any	Remarks
2. Aluminium T Bars	**Bundles**	**Bundles**	**Bundles**	**Bundles**	—
i. Valid Stock	208	88	88	120	40 bundles withdrawn on 05.09.26 and 80 bundles withdrawn on 07.09.26
ii. Under QC	—	—	—	—	—
iii. Rejected	—	—	—	—	—
iv. FED	—	—	—	—	—
v. Non-exchange	—	—	—	—	—
Total	208	88	88	120	—

Observations

STRAPS OF TWO ALUMINIUM MINI LOTS FOUND BROKEN

Audit Summary:

NIL

Verification status of Previous Audit:

By MCXCCL, audit conducted on 06/08/2026: Damaged warehouse flooring vide cracks have appeared on the floor of the warehouse, WSP has submitted corrective action and same has been closed.
By MCXCCL external audit conducted by M/s. Alfred H Knight as on 21/03/2026: NIL audit observations reported
By WSP internal quarterly audit conducted on 03/07/2026: NIL audit observations reported
By WSP external audit conducted by M/s. JHS as on 02/07/2026: 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?	
	• Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024	N/A
	• Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025	N/A
	• Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023	YES
	• Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023	N/A
	• Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020	N/A
	• Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023	N/A
	• Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020	N/A
	• Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	WE HAVE OBSERVED BROKEN STARPS AS REPORTED ABOVE.
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	YES
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	YES
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	YES
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	YES
7	Whether overwriting / corrections are found in lot cards?	NO
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	N/A
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after deposit?	N/A

Sr. No.	Parameters	Observation
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	N/A
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	N/A
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, 250 SQ FT (AREA FOR REJECTED GOODS)
13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	NO
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	N/A
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	N/A
16	Has WSP/Godown owner stored its 'own' commodity in the warehouse?	NO
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	NO
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited warehouse, is it kept with clear demarcation?	YES, THERE IS PROPER VISUAL DEMARCATION AVAILABLE
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?	N/A
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	NO

Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	YES, MANAGER / SUPERVISOR
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	YES, LOCKS ARE AVAILABLE
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	YES

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Sr. No.	Parameters	Observation
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	YES
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	3
6	Indicate number of security guards deployed shift wise.	2 (1 DAY AND 1 NIGHT)
7	Mention name of the Security Agency offering security services at the WH	ROYAL SPARK
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	YES
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	OUTSIDE
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	YES
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	YES
12	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	YES
13	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	YES
	a. No. of Fire Extinguishers	4
	b. No. of Sand Buckets	20
	c. Capacity of water tank available as per operational guidelines?	500 LTR.
	d. Is water pump attached to storage tank with hose pipe?	YES
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	N/A
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	YES — 4 — 10/02/2027
	g. Are the Fire extinguishers placed outside the warehouse?	YES
	h. Are the sand buckets placed outside the warehouse?	YES
14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	YES — AS ON 23/05/2026
15	Whether mock drill for fire fighting is conducted at least once in a year? Verify the record of mock drill.	YES — 23/05/2026
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval	YES — 23/05/2026

Sr. No.	Parameters	Observation
	of 6 months? Verify the training record.	
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	YES, BY JICS LOGISTIC LTD. ON 23.05.2026 AND FREQUENCY — 2 TIMES
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	N/A
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	N/A
20	Whether Live Electricity connection found inside the godown where cotton is stored?	N/A
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	YES
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	NO
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	NO
24	Availability of standard weights with calibration certificate at warehouse	YES
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	INSIDE
	Name of weighbridge/manual weigh scale –WB capacity (MT)-Expiry date of calibration	
A	Weighbridge name	ESS-DIGICOM / MODEL NO. ESDP 240257
B	Capacity	3 MT
C	Expiry date of calibration	30/01/2027
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	NO SUCH CASES
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	N/A
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?(verify with visitor register at the warehouse)	YES, AS REPORTED ABOVE
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	YES

Observation on Warehouse Record Keeping

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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 (NA for Base metal warehouses)	YES
	Key distribution register	YES
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	NO
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	YES
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	YES
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	N/A
8	Whether separate entries are done for Exchange & Non-Exchange stock?	NO
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	YES
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	YES — AVAILABLE
11	Whether the Warehouse License copy/ WDRA registration copy	YES

Sr. No.	Parameters	Observation
	is available and displayed at the warehouse?	
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	YES
13	Whether the valid stocks are as per CCRL/Comris system record?	YES
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	YES

Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether Warehouse condition (both internal/external) is in sound and store worthy?	YES
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incidence record updated in incident register with details?	NO
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
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?	NO
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	YES
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	13/02/2026 TO 08/09/2026
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	YES
10	Whether Handling equipment available?	YES — FORKLIFT IS AVAILABLE
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	YES

Sr. No.	Parameters	Observation
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	YES — 05 VENTILATORS AVAILABLE
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?	NO — 6 INCHES PLINTH
16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	YES
17	Whether load bearing capacity certificate available at warehouse? (in case of metal warehouse)	YES — 3 MT/SQM ON 25/09/2026
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?	N/A
1a	Is moisture meter available at warehouse?	N/A
1b	Moisture meter last calibrated on …… (dd/mm/yyyy)	N/A
2	Is inward /outward moisture checked or not? (lot wise moisture record) in case of cotton	N/A
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	N/A
4	Is Reference sample duly sealed & signed by the WH official/in charge?	N/A
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	N/A
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?	N/A
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	N/A
8	Is record for courier of samples to the assayer available?	N/A
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	N/A

Annexure-1 — Checklist w.r.t. MCXCCL Circular / guidelines (Metal)

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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; • - Contains net weight • - Contains gross weight • - Contains batch no • - 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?	N/A
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	NATIONAL ALUMINIUM CO. LTD.
	Net Weight	YES
	Batch No (printed/sticker/stenciled/laser?)	STICKER
	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
10	Whether the annual Inspection of electrical points done or not? Check the record.	YES — 08/06/2026
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
12	Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes.	NO
13	Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods.	NO
14	Is there any sign of corrosion in stored stocks?	NO
15	Whether the goods stored at MAW are bearing Standard Mark under a license from Bureau of Indian Standards (BIS) for metals where BIS is applicable.	YES
16	Whether approval for storing non-exchange metal goods of	NO SUCH GOODS FOUND

M/s. ANURAG BHAIYYA & ASSOCIATES
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Sr. No.	Parameters	Observation
	exchange deliverable grades taken from MCXCCL prior to storage? Whether approval sought for storage of non-exchange goods are as per list of approved brands of LME/MCX?	
17	Whether WSP has sought approval for how much quantity to be stored? Whether quantity lying at warehouse are as per the approval taken?	N/A
18	Whether any metal goods of brands stored which is in the restrictive list of LME/MCX and for which approval is not taken?	NO

Inspection Details

Date of Inspection	08/09/2026	08/09/2026
Signature		
Inspection Done By	KANHA AGRAWAL	CA AKSHAYKUMAR BOOB
	Maker	**Checker**

UDIN-**26190233RSFVBK3003**

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WAREHOUSE AUDIT REPORT

Date of Regular / Surprise Audit	04-09-2026	**Delivery Centre**	Kolkata
Time in and Time out	11:00 AM – 03:00 PM	**Address of Warehouse**	Tirupati Balaji Earth Works Pvt. Ltd., Sakrail Industrial Park (Jalan Complex), Dhulagori, District Howrah, West Bengal – 711302
Name of Warehouse	JICS-Tirupati Balaji Earth Works Pvt. Ltd.	**Capacity of Warehouse**	1,200 MT
Name of Auditor	Rajit Singh (Anurag Bhaiyya & Associates)	**Name of Warehouse Manager**	Rajkumar Shaw
Date of Previous Audit & Name of previous Auditor (MCXCCL / WSP / External) Also name of Agency, if external	07-08-2026 — Suyog Thukrul (MCXCCL)	**Capacity Utilisation of Warehouse (%)**	12.25% (Overall)

Stock Reconciliation:

Stock quantity as on **04-09-2026** (closing balance)

Commodity	Quantity as per MCXCCL	Quantity as per WSP Warehouse Record	Quantity as per Physical Verification	Difference, if any	Remarks
1. Base Metal	**Bundle**	**Bundle**	**Bundle**	**Bundle**	—
i. Valid Stock	Nil Stock	Nil Stock	Nil Stock	Nil Stock	—
ii. Under QC	Nil Stock	Nil Stock	Nil Stock	Nil Stock	—
iii. Rejected	Nil Stock	Nil Stock	Nil Stock	Nil Stock	—
iv. FED	Nil Stock	Nil Stock	Nil Stock	Nil Stock	—
v. Non-exchange	153	153	153	-	—
Total	153	**153**	**153**	**-**	—

Observations/Recommendations:

Nil audit observation.

Audit Summary:

Nil.

Verification status of Previous Audit:

By MCXCCL, audit conducted on 07-08-2026 : Nil audit observation reported.

By MCXCCL external audit conducted M/S Alfred H Knight as on 16-03-2026: Nil audit observation reported.

By WSP internal audit conducted on 02-07-2026: : Nil audit observation reported.
By WSP external audit conducted by M/s. JHS Associates as on 02-07-2026: : 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.?	Nil since no stock
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below?	NA since no stock
	• Cotton - Circular no. MCXCCL/WHL/297/2024 dated November 22, 2024	
	• Mentha Oil- MCXCCL Circular No. MCXCCL/WHL/098/2025 dated May 16, 2025	
	• Aluminium: Circular no. MCXCCL/WHL/045/2023 dated February 16, 2023	
	• Lead: Circular no. MCXCCL/WHL/220/2023 dated September 15, 2023	
	• Copper: Circular no. MCXCCL/WHL/868/2020 dated November 23, 2020	
	• Zinc: Circular no. MCXCCL/WHL/044/2023 dated February 16, 2023	
	• Nickel: Circular no. MCXCCL/WHL/868/2020 dated --- November 23, 2020	
	• Note: any subsequent circular issued for above mentioned commodity shall be referred for compliance	
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	Nil since no stock
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?	NA since no stock
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	NA since no stock
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	NA since no stock
6	Whether lot cards are placed on all the stored stocks with up to date entries of all transactions within two working days of transaction/receipt creation?	NA since no stock
7	Whether overwriting / corrections are found in lot cards?	NA since no stock
8	Whether suitable dunnage material, as per good warehousing practices available (except mentha oil/ metals) for stored goods?	NA
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done immediately after	NA

Sr. No.	Parameters	Observation
	deposit?	
10	Whether the Warehouse staff checking the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	NA
11	Is there any spillage or damage material(including ingots of strip open bundles in case of Metals) lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	NA since no stock
12	Is there a designated area inside the warehouse mentioning the floor area in square feet/meter for FED goods, rejected goods and non-Exchange goods available for storage in the warehouse?	Yes
13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse? If Yes, whether marking/ tagging is done and lot cards (mentioning rejected or FED stock) is attached on Stock and follow-up with client for lifting of such stocks is done by WSP?	Nil
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	NA
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	NA
16	Has WSP/Godown owner stored its 'own' commodity in the warehouse?	No
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?.	No
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case Non Exchange stock kept in MCXCCL accredited warehouse, is it kept with clear demarcation?	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?	Nil
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	Yes

Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of lock and key of the warehouse/godown is with WSP/WH Owner/others (?)(Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes — one set of keys is with the warehouse manager and three sets with the Head Office
2	Does WSP use locks 7-lever Navtal brand at shutters of warehouse?	Yes
3	Does the WSP use lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are	Yes

Sr. No.	Parameters	Observation
	captured in register.	
4	Does the warehouse change locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes — last changed on 29-06-2026
5	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	02
6	Indicate number of security guards deployed shift wise.	02 (one day, one night)
7	Mention name of the Security Agency offering security services at the WH	EIS Security and Facility Management (I) Private Limited
8	Whether WH staff and Security personnel carrying their identity cards? Whether Security Guard is in proper uniform and with baton, torch, whistle etc? Whether security guard checks for any matchbox, gas lighter, chemicals and inflammable items etc. before allowing visitor to enter in warehouse?	Yes
9	Whether security guard stays inside or outside the warehouse? NA if there are NIL stocks	Outside for duty
10	Whether there is proper arrangement of lights in warehouse premises at night time for the security purpose?	Yes
11	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed at warehouse?	Yes
12	Whether the board of “Complaint/feedback register available at warehouse” is displayed at the warehouse? (Pls mention the place of display of the board)	No
13	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
	c. Capacity of water tank available as per operational guidelines?	4,000 litres
	d. Is water pump attached to storage tank with hose pipe?	Yes
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	NA
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes — next due date 12-04-2027
	g. Are the Fire extinguishers placed outside the warehouse?	Yes
	h. Are the sand buckets placed outside the warehouse?	Yes
14	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes on 27-01-2026
15	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
16	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes on 27-01-2026
17	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes on 23-05-2026
18	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	NA
19	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	NA
20	Whether Live Electricity connection found inside the godown where cotton is stored?	No
21	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Yes
22	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises is done that may affect exchange deliverable stock?	No
23	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	No
24	Availability of standard weights with calibration certificate at warehouse	Yes
25	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	Yes (inside)
	Name of weighbridge/manual weigh scale –WB capacity (MT)-Expiry date of calibration	Yes
A	Weighbridge name	Orient
B	Capacity	3 MT
C	Expiry date of calibration	01-06-2027
26	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	No such cases found
27	Whether the list of weighbridge (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	NA
28	Whether periodic stock audit done by Independent team other than of the same warehouse deployed staffs?(verify with visitor register at the warehouse)	Yes
29	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	Yes

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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.	Nil Stock
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.	Nil Stock
3	Whether eNWR/E-receipt is generated based on receipt of original DTD/ photo copy/ DTD Digitally signed by the beneficiary client/ depositor?	NA
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 (NA for Base metal warehouses)	Yes
	Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Yes
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	Yes
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	No Such Cases
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?	No
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat/local authority? If Yes, License copy to be available at warehouse.	Yes

Sr. No.	Parameters	Observation
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?	NA
13	Whether the valid stocks are as per CCRL/Comris system record?	NA since no stock
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Yes

Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Whether Warehouse condition (both internal/external) is in sound and store worthy?	Yes
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incidence record updated in incident register with details?	Yes
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?	No
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?	No
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?For Cotton bales/Kapas whether cctv camera installed inside the warehouse?	Yes
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Yes from 04-06-2026
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse of Base Metals/Mentha Oil? Verify the cctv footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	No

Sr. No.	Parameters	Observation
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	No
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	Yes (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?	No
17	Whether load bearing capacity certificate available at warehouse? (in case of metal warehouse)	No
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	Moisture meter last calibrated on …… (dd/mm/yyyy)	NA
2	Is inward /outward moisture checked or not? (lot wise moisture record) in case of cotton	NA
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	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?	NA

Annexure-1 — Checklist w.r.t. MCXCCL Circular / guidelines (Metal)

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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?	NA since no stock
2	Whether the packing list for deposited goods are available as per the latest circular or not with following details; • - Contains net weight • - Contains gross weight • - Contains batch no • - No. of units in bundles/lot.	NA since no stock
3	Whether the copy of Invoice available for all deposits?	NA since no stock
4	Whether the copy of Certificate of Origin and Custom clearance documents are available in case of Imported goods or not?	NA since no stock
5	Whether the producer's sticker is available or not on each ingots/ bundle?	NA since no stock
6	Whether the following details are mentioned in sticker or not?	NA since no stock
7	Whether batch number/lot number is hand written?	NA since no stock
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)	NA since no stock
9	Whether mixing of bundle(s) of different brands are observed?	NA since no stock
10	Whether the annual Inspection of electrical points done or not? Check the record.	NA since no stock
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?	NA since no stock
12	Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes.	NA since no stock
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?	NA since no stock
15	Whether the goods stored at MAW are bearing Standard Mark under a license from Bureau of Indian Standards (BIS) for metals where BIS is applicable.	NA since no stock
16	Whether approval for storing non-exchange metal goods of exchange deliverable grades taken from MCXCCL prior to storage? Whether approval sought for storage of non-exchange goods are as per list of approved brands of LME/MCX?	Yes
17	Whether WSP has sought approval for how much quantity to be stored? Whether quantity lying at warehouse are as per the approval taken?	NA since no stock
18	Whether any metal goods of brands stored which is in the restrictive list of LME/MCX and for which approval is not taken?	NA

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Inspection Details

Date of Inspection	04-09-2026	04/09/2026
Signature		
Inspection Done By	Rajit Singh	CA Akshaykumar Boob
	Maker	**Checker**

UDIN-**26190233JGPLIT9096**