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

Warehouse Inspection Reports of Sept-2025

INDEX

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

JHS & Associates LLP
Chartered Accountants

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

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

Warehouse Audit Report

Date of Regular/Surprise Audit	29 September 2025	Delivery Centre	Raipur
Time in and Time out	11:16 am to 15:30 pm	Address of Warehouse	Chhattisgarh Raipur Base metals Steinweg Amrit Udyog Pvt Ltd, CISDC sondongri,04 Industrial Area Tahsil and district Raipur Chattisgadh,492099
Name of Warehouse	Steinweg Sharaf India Pvt Ltd./Amrit Udyog Pvt. Ltd.		
Name of Auditor	Mr. Deepak Jain	Name of Warehouse Manager	Mr. Jefrian
Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency, if external	24 September 2025 Mr. Bhanu Pratap Singh (MCXCCL)	Capacity of Warehouse	3200 MT
		Capacity Utilization of warehouse (%)	85%

Stock Reconciliation:

Commodity	Stock Quantity as on 25 September 2025 (Closing Balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundle)	Quantity as per WSP MIS (Bundle)	Quantity as per WSP Warehouse record (Bundle)	Quantity as per Physical Verification (Bundle)		
1. Aluminum Sows						
i. Valid Stock	150	168	168	168	18	Note 1
ii. Under QC	-	-	-	-	-	
iii. Rejected	-	-	-	-	-	
iv. FED	-	-	-	-	-	
v. non-exchange	-	-	-	-	-	
Total	150	168	168	168	18	

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Commodity	Stock Quantity as on 25 September 2025 (Closing Balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundle)	Quantity as per WSP MIS (Bundle)	Quantity as per WSP Warehouse record (Bundle)	Quantity as per Physical Verification (Bundle)		
1. Aluminum Mini						
i. Valid Stock	1951	1880	1880	1880	71	Note 2
ii. Under QC	-	-	-	-	-	
iii. Rejected	-	-	-	-	-	
iv. FED	-	-	-	-	-	
v. Non-exchange	-	-	-	-	-	
Total	1951	1880	1880	1880	71	

Observations/Recommendations:

Nil Observation

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Audit Summary:

Note 1: Difference of 18 bundles observed due to inward during the audit, refer the following invoices Inward stocks invoice number 89006745 dated 25 September 2025 89006746 dated 25 September 2025 89006749 dated 25 September 2025 89006788 dated 28 September 2025 882113270 dated 20 September 2025 882113333 dated 22 September 2025 882113348 dated 22 September 2025 882113354 dated 22 September 2025 882113370 dated 22 September 2025 882113378 dated 22 September 2025 882113385 dated 22 September 2025 882113386 dated 22 September 2025 882113496 dated 25 September 2025 882113522 dated 25 September 2025 882113527 dated 25 September 2025 882113533 dated 25 September 2025 882113546 dated 25 September 2025 882113570 dated 25 September 2025 882113579 dated 25 September 2025 882113611 dated 25 September 2025 882113639 dated 25 September 2025 882113656 dated 25 September 2025 882113670 dated 25 September 2025
Note 2: Difference of 71 bundles observed due to Outward during the audit. Outward Stock invoice number 882112878 dated 15 September 2025 882113323 dated 22 September 2025 88211 3332 dated 22 September 2025 882113373 dated 22 September 2025 DC/25-26/5 dated 24 September 2025 DC/25-26/6 dated 24 September 2025 DC/25-26/7 dated 24 September 2025 DC/25-26/8 dated 24 September 2025 S1/RT/25-26/0801 dated 24 September 2025

Verification status of Previous Audit:

By MCXCCL audit conducted on 12 September 2025 - in two bundles of Zinc Mini and in two bundles of Aluminium Mini. Current status- Nil observation.
By MCXCCL External audit conducted by Anurag Bhaiyaa & Co as on 07 April 2025 – Nil Audit Observations reported.
By WSP Internal audit conducted on 03 July 2025 - Nil Audit Observations reported
By WSP External audit conducted M/s. QSS as on 07 July 2025 - Nil Audit Observations reported.

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Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	Yes
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below? Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023 Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021 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	Yes
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	No such case found
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Yes
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Yes, adequately alleyways and gangways are maintained
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Yes
6	Whether lot cards in WSP format are placed on all the stored stocks with up-to-date entries of all transactions within two working days of transaction/receipt creation?	Yes, lot cards are updated within 2 working days
7	Whether overwriting / corrections are found in lot cards?	No such case found
8	Whether suitable dunnage material, as per good warehousing practices available (except Mentha oil/ metals) for stored goods?	Not Applicable
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done within two working days of transaction?	Not Applicable
10	Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Not Applicable
11	Is there any spillage or damage material lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	No such case found
12	Is there a designated area inside the warehouse mentioning the floor area in square feet/meter for FED goods, rejected goods and non-Exchange goods available for storage in the warehouse?	Yes

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

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Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?) (Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes
2	Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes, it use Navtal brand lock seals is used and also the seal details are captured. Date – 16 June 2025
3	Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes
4	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	2 staffs were deployed at warehouse/warehouse complex.
5	Indicate number of security guards deployed shift wise.	1 in day shift and 1in night shift
6	Mention name of the Security Agency offering security services at the WH	Rakesh Kushuvala
7	Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc? Whether security guards check for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse?	Yes
8	Whether security guard stays inside or outside the warehouse premises?	Security stays Outside the Premises
9	Whether there is proper night lighting in warehouse premises for the security purpose?	Yes
10	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc are displayed?	Yes
11	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Yes
12	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	Yes
	a. No. of Fire Extinguishers	07
	b. No. of Sand Buckets	30
	c. Capacity of water tank available as per operational guidelines?	700 liters
	d. Is water pump attached to storage tank with hose pipe?	Yes
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	No
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes 07 April 2026

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13	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes They have undergone the training on 25 January 2025
14	Whether mock drill for firefighting is conducted at least once in a year? Verify the record of mock drill.	Yes
15	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes The training was given on 01 July 2025
16	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	1) Mr. Lokesh Banjara 2) Mr. Murlidhar Tiwari The training was provided on 25 January 2025
17	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	Not Applicable
18	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	Not Applicable
19	Whether Live Electricity connection found inside the godown where cotton is stored?	Not Applicable
20	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Yes, it is been used inside the Warehouse
21	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises are done that may affect exchange deliverable stock?	No such case found
22	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	Not Applicable
23	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	Yes (3000kg)
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration	
A	Name on weighbridge	Digitech system
B	Weighbridge Capacity	3000kg
C	Expiry date	10 September 2026
24	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	No such approval taken
25	Whether the list of weighbridges (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	No Such case found
26	Whether periodic stock audit done by independent team other than of the same warehouse deployed staffs? (verify with visitor register at the warehouse)	Audit was conducted by Mr. Anil Kumar on 03rd September 2025
27	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	No, it is within 150 meter from the source of fire hazard

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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) in case of incomplete documents.	Yes All Documents were available
2	Are the soft copy/digital signed copy/original DTD with requisite documents available at warehouse? Mention the names of depositors in case of incomplete documents.	Yes All Documents were available
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 All registers were available
	Warehouse opening-closing Register	Yes
	Daily Transaction Register	Yes
	Complaint Register	Yes
	Stack wise/Lot wise register Physical/Electronic form	Yes
	PV Register	Yes
	Instrument/Equipment Internal Calibration Register	Yes
	Gate in gate out cum Visitor Register	Yes
	Spot Rejection Register	Yes
	Sample register	Yes
	Incidence records /Notices register	Yes
	Lien register	Yes
	Pest control activity register	Yes
	Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No such case found
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Transaction wise weighbridge receipts for deposit/withdrawal are Available
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	All the documents are Available.
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	Not Applicable
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? If Yes, License copy to be available at warehouse.	Yes, it is registered 18 August 2021

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11	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	Not Applicable
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	Yes
13	Whether the valid stocks are as per CCRL/Comris system record?	Yes
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Yes

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Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Warehouse condition (both internal/external) is in sound and store worthy condition?	Good condition
2	Is there any roof leakage / Infrastructure damage? If Yes, whether the incident record updated with details?	No leakage or damage area found.
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Yes
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	Yes
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	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, Cleanliness of warehouse done on daily basis
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 sign of infestation was found
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	No rodenticides used to control rodents but rat cages placed inside
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?	Yes
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Backup available from 01st May 2025
9c	Whether the CCTV camera positioned towards weighment scale inside the warehouse? Verify the CCTV footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	Yes
13	Whether the WH office is inside the godown? (Not acceptable for cotton)	It is Inside the Godown
14	Mention type of Flooring: Concrete / Stones / Tiles / trimix/ Brick's flooring (Mentha Oil WH) /No flooring/Other	Concrete
15	Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm?	100 cm
16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	Yes

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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?	Not Applicable
1a	Is moisture meter available at warehouse?	Not Applicable
1b	Last calibrated on..... (dd/mm/yyyy)	Not Applicable
2	Is inward /outward moisture checked or not? (Lot wise moisture record) in case of cotton	Not Applicable
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	Not Applicable
4	Is Reference sample duly sealed & signed by the WH official/in charge?	Not Applicable
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	Not Applicable
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?	Not Applicable
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	Not Applicable
8	Is record for courier of samples to the assayer available?	Not Applicable
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	No, it does not comes in direct contact with water and excess moisture.

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

Sr. No.	Parameters	Observation
1	Whether the Certificate of Analysis (CoA) of the producer at the time of deposits with containing details like Brand name of the associated lots, Producer's name, Batch No & certificate date been collected by warehouse?	Yes, available
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, copy of invoices available for all deposits.
4	Whether the copy of Certificate of Origin and Custom clearance documents are available in case of Imported goods or not?	No imported goods
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, it is in printed form
8	Whether the Ingots/ bundle are physically sound and free of harmful/ any defects? (Such as segregation, piping, spilt /broken, inclusions or visible contamination of metal)	No cracks and damage were found
9	Whether mixing of bundle(s) of different brands are observed?	No such cases found
10	Whether the annual Inspection of electrical points done or not? Check the record.	Yes, done on 12 September 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 broken strap found
12	Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes.	No such case found
13	Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods.	No such case found
14	Is there any sign of corrosion in stored stocks?	No such case found

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Inspection Details

Date of Inspection	29 September 2025	
Signature	Mr. Deepak Jain	
Inspection Done by	Mr. Deepak Jain	
Maker		Checker
Mr. Kenrich Fargoes		Ms. Anuradha Yadav

For JHS & Associates LLP
Chartered Accountants
ICAI FRN 133288W/W100099: MCA No. AAE 6757

61699940-3ff0-4e5c-9e5b-bb5da0175033

CA Dhanlaxmi Nair
Partner (M. No. 115065)

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Warehouse Audit Report

Date of Regular/Surprise Audit	24 September 2025	Delivery Centre	Palwal, Tatarpur
Time in and Time out	10:00 AM to 14 :30 PM	Address of Warehouse	Village, Tatarpur, Post office Asaoti, Tehsil-Palwal, District-Palwal (HR) – 121102
Name of Warehouse	JICS - Naveen Sharma and Deepak		
Name of Auditor	Mr. Saurabh Garg	Name of Warehouse Manager	Mr. Govind
Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency, if external	03 September 2025 Mr. Suyog Thukrul (MCXCCL)	Capacity of Warehouse	3000 MT
		Capacity Utilization of warehouse (%)	3 %

Stock Reconciliation:

Commodity	Stock Quantity as on 22 September 2025 (closing balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundles)	Quantity as per WSP MIS (Bundles)	Quantity as per WSP Warehouse record (Bundles)	Quantity as per Physical Verification (Bundles)		
1. Lead Mini						
i. Valid Stock	03	03	03	03	-	-
ii. Under QC	-	-	-	-	-	-
iii. Rejected	-	-	-	-	-	-
iv. FED	-	-	-	-	-	-
v. non-exchange	0	31	31	31	31	Note 1
Total	3	34	34	34	31	-

Observations/Recommendations:

Nil observation

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Audit Summary:

Note 1 :31 bundles of Lead Mini of Non-Exchange stock kept in warehouse with prior approval from MCXCCL

Verification status of Previous Audit:

By MCXCCL audit conducted on 03 September 2025: Nil Observation Reported.
By MCXCCL External audit conducted by M/s. Anurag Bhaiyya & Co as on 12 April 2025– Nil Audit Observations reported.
By WSP Internal audit conducted on 02 July 2025: Comments on current status- Nil Audit Observations reported.
By WSP External audit conducted M/s. JHS and Associates LLP as on 04 July 2025: Comments on current status- Nil audit Observation.

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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
2	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below? Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023 Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021 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	Yes. MCXCCL
	Metal & Cotton - no straps should be broken in exchange deliverable stocks	No such case found
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Yes
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Yes
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Yes
6	Whether lot cards in WSP format are placed on all the stored stocks with up-to-date entries of all transactions within two working days of transaction/receipt creation?	Yes
7	Whether overwriting / corrections are found in lot cards?	No, Overwriting
8	Whether suitable dunnage material, as per good warehousing practices available (except Mentha oil/ metals) for stored goods?	Not Applicable
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done within two working days of transaction?	Not Applicable
10	Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Not Applicable
11	Is there any spillage or damage material lying spread across the stack or floor? 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

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

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Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?) (Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes Navtal Brand
2	Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes
3	Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes 28 June 2025
4	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	1 person
5	Indicate number of security guards deployed shift wise.	Day-1 /Night -1
6	Mention name of the Security Agency offering security services at the WH	Suraksha Security Services
7	Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc.? Whether security guards check for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse?	Yes
8	Whether security guard stays inside or outside the warehouse premises?	Yes, outside for duty
9	Whether there is proper night lighting in warehouse premises for the security purpose?	Yes
10	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc. are displayed?	Yes
11	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Yes
12	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	
	a. No. of Fire Extinguishers	4 (25 June 2026)
	b. No. of Sand Buckets	20
	c. Capacity of water tank available as per operational guidelines?	Not Applicable
	d. Is water pump attached to storage tank with hose pipe?	Not Applicable
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	Not Applicable
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes (25 June 2026)
13	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes 02 July 2025
14	Whether mock drill for firefighting is conducted at least once in a year? Verify the record of mock drill.	Yes 02 July 2025
15	Is the Warehouse Manager/ Supervisor of the WSP trained in handling? warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes

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16	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (Verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes
17	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	Yes
18	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	NA
19	Whether Live Electricity connection found inside the godown where cotton is stored?	NA
20	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Yes
21	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises are done that may affect exchange deliverable stock?	No
22	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	Not Applicable
23	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	Inside
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration	
A	Weight scale	
	Expiry date: - 12 August 2026	
24	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL? approved weighbridges are non-functional?	No
25	Whether the list of weighbridges (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	Yes
26	Whether periodic stock audit done by independent team other than of the same warehouse deployed staffs? (Verify with visitor register at the warehouse)	05 September 2025 Mr. Keshav Kumar
27	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	Yes

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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) in case 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 in case of incomplete documents.	Yes
3	Whether eNWR/E-receipt is generated based on receipt of original DTD/ photo copy/ DTD Digitally signed by the beneficiary client/ depositor?	Yes
4	Whether the following registers are available and updated at Warehouse or not? Are the records kept in safe custody with lock facility?	
	• Warehouse opening-closing Register	Yes
	• Daily Transaction Register	Yes
	• Complaint Register	Yes
	• Stack wise/Lot wise register Physical/Electronic form	Yes
	• PV Register	Yes
	• Instrument/Equipment Internal Calibration Register	Yes
	• Gate in gate out cum Visitor Register	Yes
	• Spot Rejection Register	Yes
	• Sample register	Yes
	• Incidence records /Notices register	Yes
	• Lien register	Yes
	• Pest control activity register	Yes
	• Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Yes
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	Yes
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	Not Applicable
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? If Yes, License copy to be available at warehouse.	Yes Gram Panchayat
11	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	Yes
12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	Yes
13	Whether the valid stocks are as per CCRL/Comris system record?	Comris
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Yes

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Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Warehouse condition (both internal/external) is in sound and store worthy condition?	Yes Good
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incident record updated with details?	No
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Yes
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?	Yes
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?	Yes
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Yes 10 June 2025
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse? Verify the cctv footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	6
13	Whether the WH office is inside the godown? (Not acceptable for cotton)	Yes
14	Mention type of Flooring: Concrete / Stones / Tiles / trimix/ Brick's 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)	Not Applicable

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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?	Not Applicable
1a	Is moisture meter available at warehouse?	Not Applicable
1b	Last calibrated on ..... (dd/mm/yyyy)	Not Applicable
2	Is inward /outward moisture checked or not? (Lot wise moisture record) in case of cotton	Not Applicable
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	Not Applicable
4	Is Reference sample duly sealed & signed by the WH official/in charge?	Not Applicable
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	Not Applicable
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?	Not Applicable
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	Not Applicable
8	Is record for courier of samples to the assayer available?	Not Applicable
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	No

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JHS & Associates LLP
Chartered Accountants

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

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

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

Sr. No.	Parameters	Observation
1	Whether the Certificate of Analysis (CoA) of the producer at the time of deposits with containing details like Brand name of the associated lots, Producer's name, Batch No & certificate date been collected by warehouse?	Yes
2	Whether the packing list for deposited goods are available as per the latest circular or not with following details; - 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?	No such case found
12	Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes.	Yes
13	Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods.	No such case found
14	Is there any sign of corrosion in stored stocks?	No

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Inspection Details

Date of Inspection	24 September 2025	
Signature	Mr. Saurabh Garg	
Inspection Done by	Mr. Saurabh Garg	
Maker		Checker
Mr. Kenrich Fargoes		Ms. Anuradha Yadav

For JHS & Associates LLP
Chartered Accountants
ICAI FRN 133288W/W100099: MCA No. AAE 6757



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CA Dhanlaxmi Nair
Partner (M. No. 115065)

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Warehouse Audit Report

Date of Regular/Surprise Audit	27 September 2025	Delivery Centre	Raipur
Time in and Time out	10:45 AM to 2:17 PM	Address of Warehouse	Opp. Best Price, Ring Road No-2, Bhanpuri, Raipur Chhattisgarh, Pin 493221.
Name of Warehouse	JICS-Purushottam Patel Warehouse		
Name of Auditor	Mr. Deepak Jain	Name of Warehouse Manager	Mr. Aurendra
Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency, if external	19 September 2025 Mr. Prashant Sinha MCXCCL	Capacity of Warehouse	2200 MT
		Capacity Utilization of warehouse (%)	85%

Stock Reconciliation:

Commodity	Stock Quantity as on 25 September 2025 (Closing Balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundle)	Quantity as per WSP MIS (Bundle)	Quantity as per WSP Warehouse record (Bundle)	Quantity as per Physical Verification (Bundle)		
1. Aluminium Sow						
i. Valid Stock	168	175	175	175	7	Note 1
ii. Under QC	-	-	-	-	-	
iii. Rejected	-	-	-	-	-	
iv. FED	-	-	-	-	-	
v. non-exchange	-	-	-	-	-	
Total	168	175	175	175	7	

Commodity	Stock Quantity as on 25 September 2025 (Closing Balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundle)	Quantity as per WSP MIS (Bundle)	Quantity as per WSP Warehouse record (Bundle)	Quantity as per Physical Verification (Bundle)		
1. Aluminium Mini						
i. Valid Stock	954	984	984	984	30	Note 2
ii. Under QC	-	-	-	-	-	
iii. Rejected	-	-	-	-	-	
iv. FED	-	-	-	-	-	
v. non-exchange	-	-	-	-	-	
Total	954	984	984	984	30	

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Observations/Recommendations:

Nil Observation

Audit Summary:

Commodity 1: - Aluminum Sow Bar / Inward Quantity – 7 Bundle
Invoice number – ST/RT/25-26/0832
Commodity 2: - Aluminum mini / Inward Quantity – 30 pcs
Invoice number – ST/RT/25-26/0834

Verification status of Previous Audit:

By MCXCCL audit conducted on 19 September 2025: Straps found broken of two bundles of Aluminum Mini. Current status- Nil observations.
By MCXCCL External audit conducted by M/s. Anurag Bhaiyaa & Co as on 09 April 2025– Nil Audit Observations reported.
By WSP Internal audit conducted on 02 July 2025: Comments on current status: - Nil Audit Observations reported.
By WSP External audit conducted M/s. JHS and Associates LLP as on 02 July 2025 - Nil Audit Observations reported.

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Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	Yes
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below? Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023 Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021 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	Yes.
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	Yes, no Strap were broken
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Yes
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Yes, adequate alleyways and Gangways are maintained.
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Yes, the stack layout/stacks plan is displayed.
6	Whether lot cards in WSP format are placed on all the stored stocks with up-to-date entries of all transactions within two working days of transaction/receipt creation?	Yes, Lot Cards were updated within two working days.
7	Whether overwriting / corrections are found in lot cards?	No such overwriting/ corrections Found
8	Whether suitable dunnage material, as per good warehousing practices available (except Mentha oil/ metals) for stored goods?	Not Applicable
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done within two working days of transaction?	Not applicable
10	Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Not Applicable
11	Is there any spillage or damage material lying spread across the stack or floor? 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

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13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse?	No there is no FED and rejected stock found in the warehouse.
	If yes, whether marking/ tagging/placard on such lot card or Stock and follow-up with client for lifting of such stocks is done by WSP?	Not Applicable
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	Not Applicable
15	Is there any other agri commodity which is not in the WDRA registration? certificate, stored in the warehouse?	No, Agri Commodity were not stored in the warehouse.
16	Has WSP 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 such stock found in the warehouse.
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case non-Exchange stock kept in MCXCCL accredited capacity is it kept with clear demarcation?	Yes, Visual demarcation between MCX deliverable, non-exchange & rejected stock is done.
19	Whether details like hypothecation / lien / pledge to any financial institutions for the purpose of funding has been displayed on the stock and the same has been recorded?	No such case found.
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	No, non-exchange goods are not stored in warehouse.

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Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?) (Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes
2	Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes, it uses Navtal brand lock seals is used and also the seal details are captured.
3	Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes Date – 28 June 2025
4	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	3 Staffs were deployed at warehouse/warehouse complex.
5	Indicate number of security guards deployed shift wise.	1 in day shift and 1in night shift
6	Mention name of the Security Agency offering security services at the WH	Royal Spark
7	Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc.? Whether security guards check for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse?	Yes
8	Whether security guard stays inside or outside the warehouse premises?	Yes, outside for duty
9	Whether there is proper night lighting in warehouse premises for the security purpose?	Yes
10	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc. are displayed?	Yes
11	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Yes
12	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	Yes
	a. No. of Fire Extinguishers	4
	b. No. of Sand Buckets	20
	c. Capacity of water tank available as per operational guidelines?	Not Applicable
	d. Is water pump attached to storage tank with hose pipe?	No
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	No
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes
13	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes 01 June 2025.

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14	Whether mock drill for firefighting is conducted at least once in a year? Verify the record of mock drill.	Yes 01 June 2025.
15	Is the Warehouse Manager/ Supervisor of the WSP trained in handling? warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes 01 June 2025
16	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (Verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes 01 June 2025
17	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	NA
18	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	NA
19	Whether Live Electricity connection found inside the godown where cotton is stored?	NA
20	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Yes, in base metal warehouse
21	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises are done that may affect exchange deliverable stock?	No
22	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	Not Applicable
23	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	Yes (3 mt)
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration	
A	Name of Weighscale	Digitech System
B	Weightbridge capacity	3 MT
C	Expiry date	05 February 2026
24	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	No such case found
25	Whether the list of weighbridges (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	Not Applicable
26	Whether periodic stock audit done by independent team other than of the same warehouse deployed staffs? (Verify with visitor register at the warehouse)	Yes Mr. Sandeep Mann 04 September 2025
27	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	Yes

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Observation on Warehouse Record Keeping

Sr. No.	Parameters	Observation
1	Whether copy of KYD with requisite documents available for all beneficiaries/depositors at warehouse? Mention the names of depositor(s) in case of incomplete documents.	Yes All Documents were available
2	Are the soft copy/digital signed copy/original DTD with requisite documents available at warehouse? Mention the names of depositors in case of incomplete documents.	Yes All Documents were available
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 All registers were available
	• Warehouse opening-closing Register	Yes
	• Daily Transaction Register	Yes
	• Complaint Register	Yes
	• Stack wise/Lot wise register Physical/Electronic form	Yes, It is kept in electric form.
	• PV Register	Yes
	• Instrument/Equipment Internal Calibration Register	Yes
	• Gate in gate out cum Visitor Register	Yes
	• Spot Rejection Register	Yes
	• Sample register	Yes
	• Incidence records /Notices register	Yes
	• Lien register	Yes
	• Pest control activity register	Yes
	• Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No such case found.
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Transaction wise weighbridge receipts for deposit/withdrawal are Available
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	All the documents are Available.
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	No such case found
8	Whether separate entries are done for Exchange & Non-Exchange stock?	Yes
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	Yes
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat? If Yes, License copy to be available at warehouse.	Yes, it is registered Date – 07 November 2025
	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	Yes

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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?	Comris
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Yes

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Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Warehouse condition (both internal/external) is in sound and store worthy condition?	Yes
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incident record updated with details?	No
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Yes
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?	Not Applicable
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?	Yes
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Yes 1 May 2025
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse? Verify the cctv footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	Yes, 13 ventilators and air inlets
13	Whether the WH office is inside the godown? (Not acceptable for cotton)	It is Outside the godown.
14	Mention type of Flooring: Concrete / Stones / Tiles / trimix/ Brick flooring (Mentha Oil WH) /No flooring/Other	Concrete Floring
15	Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm?	Yes, 1.5 feet plinth is present.
16	Whether there are adequate arrangements for drainage of rainwater to avoid flooding?	Yes

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17	Whether load bearing capacity certificate available at warehouse? (In case of metal warehouse)	Yes, it is available
18	Whether Sufficient office space available for equipment viz. computers with internet facility, telephone and furniture (table, chairs almirah, etc.)	Yes, sufficient space is available for equipment.

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?	Not Applicable
1a	Is moisture meter available at warehouse?	Not Applicable
1b	Last calibrated on ..... (dd/mm/yyyy)	Not Applicable
2	Is inward /outward moisture checked or not? (Lot wise moisture record) in case of cotton	Not Applicable
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	Not Applicable
4	Is Reference sample duly sealed & signed by the WH official/in charge?	Not Applicable
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	Not Applicable
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?	Not Applicable
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	Not Applicable
8	Is record for courier of samples to the assayer available?	Not Applicable
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	No, it does not come in direct contact with water and excess moisture.

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

Sr. No.	Parameters	Observation
1	Whether the Certificate of Analysis (CoA) of the producer at the time of deposits with containing details like Brand name of the associated lots, Producer's name, Batch No & certificate date been collected by warehouse?	Yes, it is available with the warehouse.
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, copy of invoices available for all deposits.
4	Whether the copy of Certificate of Origin and Custom clearance documents are available in case of Imported goods or not?	Yes, copy of certificate of origin and custom clearance documents are available
5	Whether the producer's sticker is available or not on each ingots/ bundle?	Yes, Producer stickers are available
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, there are Printed stickers
8	Whether the Ingots/ bundle are physically sound and free of harmful/ any defects? (Such as segregation, piping, spilt /broken, inclusions or visible contamination of metal)	No cracks and damages were found
9	Whether mixing of bundle(s) of different brands are observed?	No such cases found
10	Whether the annual Inspection of electrical points done or not? Check the record.	Yes, 21 May 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 such case found
12	Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes.	No such case found
13	Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods.	No such case found
14	Is there any sign of corrosion in stored stocks?	No case of corrosion found

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Inspection Details

Date of Inspection	27 September 2025	
Signature	Mr. Deepak Jain	
Inspection Done by	Mr. Deepak Jain	
Maker		Checker
Mr. Kenrich Fargoes		Ms. Anuradha Yadav

For JHS & Associates LLP
Chartered Accountants
ICAI FRN 133288W/W100099: MCA No. AAE 6757

61699940-3ff0-4e5c-9e5b-bb5da0175033

CA Dhanlaxmi Nair
Partner (M. No. 115065)

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JHS & Associates LLP
Chartered Accountants

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

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

Warehouse Audit Report

Date of Regular/Surprise Audit	22 September 2025	Delivery Centre	Kolkata
Time in and Time out	01:00 PM to 6:45 PM	Address of Warehouse	Tirupati Balaji Earth Works Pvt. Ltd., Sakrail industrial park (Jalan Complex) Dhulagori District-Howrah, Pin - 711302
Name of Warehouse	JICS-Tirupati Balaji Earth Works Pvt. Ltd. Warehouse		
Name of Auditor	Mr. Aditya Kumar	Name of Warehouse Manager	Mr. Khokan Banerjee
Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency, if external	08 August 2025 Mr. Dinesh Kumar Tata	Capacity of Warehouse	5000 MT
		Capacity Utilization of warehouse (%)	5000 MT

Stock Reconciliation:

Commodity	Stock Quantity as on 18 September 2025 (Closing Balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundle)	Quantity as per WSP MIS (Bundle)	Quantity as per WSP Warehouse record (Bundle)	Quantity as per Physical Verification (Bundle)		
1.Alluminium Sow						
i. Valid Stock	43	48	48	48	5	Note 1
ii. Under QC	-	-	-	-	-	-
iii. Rejected	-	-	-	-	-	-
iv. FED	-	-	-	-	-	-
v. non-exchange	-	-	-	-	-	-
Total	43	48	48	48	5	-

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Commodity	Stock Quantity as on 18 September 2025 (Closing Balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundle)	Quantity as per WSP MIS (Bundle)	Quantity as per WSP Warehouse record (Bundle)	Quantity as per Physical Verification (Bundle)		
1.Alluminium Mini						
i. Valid Stock	434	916	916	916	482	2
ii. Under QC	-	-	-	-	-	-
iii. Rejected	-	-	-	-	-	-
iv. FED	-	-	-	-	-	-
v. non-exchange	-	2259	2259	2259	2259	Note 3
Total	434	3175	3175	3175	2741	

Commodity	Stock Quantity as on 18/09/2025 (Closing Balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundle)	Quantity as per WSP MIS (Bundle)	Quantity as per WSP Warehouse record (Bundle)	Quantity as per Physical Verification (Bundle)		
1. Zinc						
i. Valid Stock	27	26	26	26	1	Note 4
ii. Under QC	-	-	-	-	-	
iii. Rejected	-	-	-	-	-	-
iv. FED	-	-	-	-	-	-
v. non-exchange	-	-	-	-	-	-
Total	27	26	26	26	1	-

Observations/Recommendations:

CCTV footage from 01 August 2025 to 11 August 2025 not found

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Audit Summary:

Note 1: An excess of 5 bundles of Aluminium Sow was found during physical verification, attributed to inward movement.
Note 2: An excess of 482 bundles of Aluminium Mini was found during physical verification, attributed to inward movement.
Note 3: A total of 2,259 bundles of Aluminium (Non-Exchange) were found during physical observation.
Note 4: 1 bundle of Zinc Mini was found short during physical verification, due to outward movement on 20th September 2025.

Verification status of Previous Audit:

By MCXCCL audit conducted on 13 Sep 2025- Updated stack plan is not available at warehouse, Proper demarcation for stored goods is not evident, Warehouse cleaning unsatisfactory, PV register was not updated, straps of two bundles of Zinc Mini and Aluminium Mini found broken- Current status- Nil observation. CCTV footage from Aug 1, 2025 to Aug 11, 2025 not found- Current status- Nil observations
By MCXCCL External audit conducted by M/s. Anurag Bhaiyaa & Co as on 07 April 2025– Nil Audit Observations reported.
By WSP Internal audit conducted on 05 July 2025 - Nil Audit Observations reported.
By WSP External audit conducted M/s. JHS and Associates LLP as on 05 July 2025 - Nil Audit Observations reported.

Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	Yes
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below? Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023 Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021 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	Yes
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	No such case found.
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Yes
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Yes. Adequate alleyways and gangways maintained
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Yes. Stack layout plan displayed on warehouse floor
6	Whether lot cards in WSP format are placed on all the stored stocks with up-to-date entries of all transactions within two working days of transaction/receipt creation?	Yes Lot Card were updated within two working days.
7	Whether overwriting / corrections are found in lot cards?	No such overwriting / corrections found
8	Whether suitable dunnage material, as per good warehousing practices available (except Mentha oil/ metals) for stored goods?	Not Applicable
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done within two working days of transaction?	Not Applicable
10	Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Not Applicable
11	Is there any spillage or damage material lying spread across the stack or floor? 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

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13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse?	No There is no FED Rejected stock found in the warehouse
	If Yes, whether marking/ tagging/placard on such lot card or Stock and follow-up with client for lifting of such stocks is done by WSP?	Not Applicable
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	Not Applicable
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	No, Agri Commodity were not stored in the warehouse.
16	Has WSP 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 such case found
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case non-Exchange stock kept in MCXCCL accredited capacity is it kept with clear demarcation?	Yes
19	Whether details like hypothecation / lien / pledge to any financial institutions for the purpose of funding has been displayed on the stock and the same has been recorded?	No such case found
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	No

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Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?) (Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes
2	Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes, it is complied.
3	Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes 30 May 2025
4	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	04 staff deployed
5	Indicate number of security guards deployed shift wise.	1 Night 1 Day
6	Mention name of the Security Agency offering security services at the WH	ESI
7	Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc? Whether security guards check for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse?	2 security guards with 2 shifts
8	Whether security guard stays inside or outside the warehouse premises?	Outside for duty
9	Whether there is proper night lighting in warehouse premises for the security purpose?	Available
10	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc. are displayed?	Displayed
11	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Available in the warehouse office
12	Whether Fire Fighting equipment available as per the WDRA guidelines? Please specify below;	Available
	a. No. of Fire Extinguishers	06
	b. No. of Sand Buckets	40
	c. Capacity of water tank available as per operational guidelines?	5000 liters
	d. Is water pump attached to storage tank with hose pipe?	Yes, it is attached to storage tank with hose pipe
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	Yes, it is available
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	They are in Valid condition and the date is Visible.
13	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes 01 June 2025
14	Whether mock drill for firefighting is conducted at least once in a year? Verify the record of mock drill.	Ye 01

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15	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes 01 June 2025
16	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (Verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes 01 June 2025
17	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	Not Applicable
18	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	Not Applicable
19	Whether Live Electricity connection found inside the godown where cotton is stored?	Not Applicable
20	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Not Applicable
21	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises are done that may affect exchange deliverable stock?	Not Applicable
22	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	Not Applicable
23	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	It is Complied
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of calibration	
A	Name of weighbridge/manual weigh scale	Orient
B	WB capacity (MT)	3 MT
C	Expiry date of calibration	18 March 2026
24	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	It is Complied
25	Whether the list of weighbridges (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	No, it is not displayed
26	Whether periodic stock audit done by independent team other than of the same warehouse deployed staffs? (Verify with visitor register at the warehouse)	08 August 2025
27	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	It is 500 Meter away from the source of fire hazard

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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) in case 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 in case of incomplete documents.	Available
3	Whether eNWR/E-receipt is generated based on receipt of original DTD/ photo copy/ DTD Digitally signed by the beneficiary client/ depositor?	Available
4	Whether the following registers are available and updated at Warehouse or not? Are the records kept in safe custody with lock facility?	It is kept is safe custody.
	Warehouse opening-closing Register	Available
	Daily Transaction Register	Available
	Complaint Register	Available
	Stack wise/Lot wise register Physical/Electronic form	Available
	PV Register	Available
	Instrument/Equipment Internal Calibration Register	Available
	Gate in gate out cum Visitor Register	Available
	Spot Rejection Register	Available
	Sample register	Available
	Incidence records /Notices register	Available
	Lien register	Available
	Pest control activity register	Available
	Key distribution register	Available
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No such case found
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Available
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	Available
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 approval has been taken.
8	Whether separate entries are done for Exchange & Non-Exchange stock?	Yes, separate entries are done for exchange and non-exchange stock
9	Whether a copy of updated WSP SOP and warehouse operations manual available at the warehouse?	It is available at the warehouse.
10	Whether the Warehouse is registered under relevant State/ Central Warehousing Authority/Gram Panchayat? If Yes, License copy to be available at warehouse.	Complied
11	Whether the Warehouse License copy/ WDRA registration copy is available and displayed at the warehouse?	It is available and dis e wa

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12	Whether lot wise beneficiary details and electronic receipts available at the warehouse either in electronic or printed form?	Yes, it is available
13	Whether the valid stocks are as per CCRL/Comris system record?	Yes, it is available as per record
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Complied

Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Warehouse condition (both internal/external) is in sound and store worthy condition?	Yes, the Warehouse condition is sound
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incident record updated with details?	No roof leakage found
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Boundary wall and fencing present
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	Not complied
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	No, Damage found.
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	Yes, all the points are complied.
7	Whether any infestation by termites/ white ants and rodents in the buildings and warehouse premises is noticed? Whether annual termite treatment record is maintained at cotton/kapas warehouse? Whether termite treatment certificate is available at cotton/kapas warehouse?	Not Applicable
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	Not Applicable
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?	Available
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	CCTV footage from 1st August 2025 to 11th August 2025 not available during previous 90 days footage.
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse? Verify the cctv footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes, walls are properly painted and plastered and m crac

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

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

12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	Total 06 Units are available
13	Whether the WH office is inside the godown? (Not acceptable for cotton)	Yes, it is inside the godown
14	Mention type of Flooring: Concrete / Stones / Tiles / trimix/ Brick flooring (Mentha Oil WH) /No flooring/Other	Concrete flooring
15	Whether the warehouse has adequate plinth (elevation from ground level) as per WDRA norm?	Yes 1.5 feet plinth is present
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)	Available
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?	Not Applicable
1a	Is moisture meter available at warehouse?	Not Applicable
1b	Last calibrated on.....(dd/mm/yyyy)	Not Applicable
2	Is inward /outward moisture checked or not? (Lot wise moisture record) in case of cotton	Not Applicable
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	Not Applicable
4	Is Reference sample duly sealed & signed by the WH official/in charge?	Not Applicable
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	Not Applicable
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?	Not Applicable
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	Not Applicable
8	Is record for courier of samples to the assayer available?	Not Applicable
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	No such case found

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

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

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

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

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Inspection Details

Date of Inspection	22 September 2025	
Signature	Mr. Aditya Kumar	
Inspection Done by	Mr. Aditya Kumar	
Maker		Checker
Mr. Kenrich Fargoes		Ms. Anuradha Yadav

For JHS & Associates LLP
Chartered Accountants
ICAI FRN 133288W/W100099: MCA No. AAE 6757

61699940-3ff0-4e5c-9e5b-bb5da0175033

CA Dhanlaxmi Nair
Partner (M. No. 115065)

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Warehouse Audit Report

Date of Regular/Surprise Audit	22 September 2025	Delivery Centre	Kolkata, West Bengal
Time in and Time out	12:01 PM TO 07:00 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 Sharaf India Pvt Ltd./Alka Business LLP		
Name of Auditor	Mr. Amar Sunny	Name of Warehouse Manager	Mr. Saikat
Date of Previous Audit & Name of previous Auditor (MCXCCL/WSP/External) Also name of Agency, if external	Mr. Bhanu Pratap Singh 22 September 2025	Capacity of Warehouse	3000 MT
		Capacity Utilization of warehouse (%)	2126 MT

Stock Reconciliation:

Commodity	Stock Quantity as on 18 September 2025 (Closing balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundle)	Quantity as per WSP MIS (Bundle)	Quantity as per WSP Warehouse record (Bundle)	Quantity as per Physical Verification (Bundle)		
1. Aluminium Mini						
i. Valid Stock	834	886	886	886	52	Note 1
ii. Under QC	0	14	14	14	14	Note 2
iii. Rejected						
iv. FED						
v. non-exchange						
Total	834	900	900	900	66	

Commodity	Stock Quantity as on 18 September 2025 (closing balance)				Difference if any	Remarks
	Quantity as per MCXCCL (Bundles)	Quantity as per WSP MIS (Bundles)	Quantity as per WSP Warehouse record (Bundles)	Quantity as per Physical Verification (Bundles)		
1. Zinc Mini						
i. Valid Stock	876	1254	1254	1254	378	Note 3
ii. Under QC						
iii. Rejected						
iv. FED						
v. non-exchange						
Total	876	1254	1254	1254	378	

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Observations/Recommendations:

Nil Observation

Audit Summary:

Note 1: Difference of 52 bundles observed due to Inward during the audit.
Note 2: There is an Excess of 14 Bundles in Under QC as per MCXCCL stock statement of 18 September 2025 and Physical Verification.
Note 3: Difference of 378 bundles observed due to Inward during the audit.

Verification status of Previous Audit:

By MCXCCL audit conducted on 12 September 2025 – Straps broken- in two bundles of Zinc Mini and in two bundles of Aluminium Mini. Current status- Nil observation.
By MCXCCL External audit conducted by M/s. Anurag Bhaiyaa & Associates- on 07 April 2025: Nil Observations.
By WSP Internal audit conducted on 03 July 2025: Nil audit observation reported.
By WSP External audit conducted on 07 July 2025: Nil audit observation reported.

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Observations on Stacking

Sr. No.	Parameters	Observation
1	Whether the appearance of the stored stocks is neat and free from dust/stains of oil, rust, cracks etc.?	Yes
2a	Whether Packaging condition of stock deposited is as per MCXCCL norms/ procedure guidelines/ relevant circulars as mentioned below? Cotton - Circular no. MCXCCL/WHL/249/2023 dated October 16, 2023 Mentha Oil- Circular no. MCXCCL/WHL/141/2021 dated May 31, 2021 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	Yes
2b	Metal & Cotton - no straps should be broken in exchange deliverable stocks	No such case found
3	Whether the stacking of the stock is done as per WDRA guidelines (as applicable) or as per MCXCCL? Whether stock is in countable position, stacking done appropriately & is there any co-mingling of lots?	Yes
4	Whether adequate alleyways & gangways between stacks & wall to stacks are kept for easy movement, aeration & chemical treatments, physical verification, etc.?	Yes
5	Whether proper stack layout / stacks plan displayed at warehouse floor?	Yes
6	Whether lot cards in WSP format are placed on all the stored stocks with up-to-date entries of all transactions within two working days of transaction/receipt creation?	Yes
7	Whether overwriting / corrections are found in lot cards?	No such case found
8	Whether suitable dunnage material, as per good warehousing practices available (except Mentha oil/ metals) for stored goods?	Not Applicable
9	Whether lot sealing/drum/drum sealing (for Mentha Oil) for all lots/drums deposited /retested is done within two working days of transaction?	Not Applicable
10	Whether the Warehouse staff has checked the seal intactness of stocks every month? (Pls verify lot seal register & Monthly declaration stating seals have been checked)	Not Applicable
11	Is there any spillage or damage material lying spread across the stack or floor? If yes, whether the same is appropriately packed and is kept in demarcated area on the same day?	No such case found
12	Is there a designated area inside the warehouse mentioning the floor area in square feet/meter for FED goods, rejected goods and non-Exchange goods available for storage in the warehouse?	Yes
13	Is any FED Stock lying for more than 3 months? / Any rejected stock lying in warehouse?	No such case found

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	If yes, whether marking/ tagging/placard on such lot card or Stock and follow-up with client for lifting of such stocks is done by WSP?	
14	Is any stock of identical (exchange grade) agri commodity, for which MCXCCL has accredited the warehouse, stored in the warehouse?	No such case found
15	Is there any other agri commodity which is not in the WDRA registration certificate, stored in the warehouse?	No such case found
16	Has WSP stored its 'own' commodity in the warehouse?	No such case found
17	Is any stock of identical non-agri commodity stored in MCXCCL accredited Metal warehouse Other than approved commodity?	No such case found
18	Whether visual demarcation between MCX deliverable, Non-exchange & Rejected stock is done or not? In case non-Exchange stock kept in MCXCCL accredited capacity is it kept with clear demarcation?	Yes
19	Whether details like hypothecation / lien / pledge to any financial institutions for the purpose of funding has been displayed on the stock and the same has been recorded?	No such case found
20	Whether non exchange goods stored in accredited space and approval from MCXCCL is taken and available at warehouse?	Yes

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Observations on Warehouse Operations

Sr. No.	Parameters	Observation
1	Whether custody of Navtal brand lock and key of the warehouse/godown is with WSP/WH Owner/others (?) (Pls specify) Whether additional key of Warehouse available at WSP Head office/WSP regional office and details are updated in Key distribution register?	Yes Warehouse Manager & Head office- additional Key
2	Does the WSP use Navtal brand lock seals at every lock of all shutters which are used for transaction of goods? Whether seal details are captured in register.	Yes
3	Does the warehouse change Navtal brand locks every six months in June and December? Verify the serial number of lock and key, date when it was last changed.	Yes 30 June 2025
4	Specify the number of WH staffs deployed at the warehouse/warehouse complex.	2
5	Indicate number of security guards deployed shift wise.	Day 1 Night 1
6	Mention name of the Security Agency offering security services at the WH	G Visions
7	Whether WH staff and Security personnel carrying their identity cards, and are in proper uniform and with baton, torch, whistle etc.? Whether security guards check for any presence of matchbox, gas lighter, chemicals and inflammable items of person entering the warehouse?	Yes
8	Whether security guard stays inside or outside the warehouse premises?	Outside for Duty
9	Whether there is proper night lighting in warehouse premises for the security purpose?	Yes
10	Whether proper WSP Sign Board (flex/board/wall-painting) and sign board of MCXCCL accreditation with WSP contact details, No Smoking signage in local dialect, emergency numbers, unauthorized entry, unauthorized parking etc. are displayed?	Yes
11	Whether the board of "Complaint/feedback register available at warehouse" is displayed at the warehouse? (Pls mention the place of display of the board)	Yes
12	Whether Fire Fighting equipment available as per the WDRA 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?	1000 Liters
	d. Is water pump attached to storage tank with hose pipe?	Not Applicable
	e. Availability of water fire hydrant points/sprinkler system for Cotton Bales.	Not Applicable
	f. Whether fire extinguishers are valid & in working condition? Are the expiry dates/next-due date clearly visible?	Yes 22 Nov 2025
13	Whether the warehouse staff have undergone the training of fire safety & handling of firefighting equipment from the date of joining? (Please verify with records)	Yes
14	Whether mock drill for firefighting is conducted at least once in a year? Verify the record of mock drill.	Yes
15	Is the Warehouse Manager/ Supervisor of the WSP trained in handling warehousing operations, specifically for MCXCCL? Is the skill enhancement training given to the staff in an interval of 6 months? Verify the training record.	Yes

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16	Whether the security personnel have undergone training on fire safety & handling of firefighting equipment from the date of joining? (Verify with records and frequency) Mention the name of the official by whom training is provided. Is the follow up training provided on annual basis to the warehouse staff by the WSP	Yes Mr. Suresh Singh
17	Is the arrangement for Prophylactic Measures for Pest Control available at the WH as per WDRA guidelines? (Verify the records of the treatment)	Not Applicable
18	Is anti-termite treatment at cotton bales warehouses conducted through MCXCCL specified agencies? (Verify the records of the treatment).	No such case found
19	Whether Live Electricity connection found inside the godown where cotton is stored?	No such case found
20	Is the WSP using electricity for weighment purpose only at Mentha oil and metals at warehouses?	Yes
21	Whether Storage of hazardous Stock (Like fertilizer, Cement, Chemical etc.) in warehouse premises are done that may affect exchange deliverable stock?	No such case found
22	Whether LPG cylinder kept inside warehouse or outside warehouse? (Applicable for Mentha oil)	No such case found
23	Availability of functional, Valid and calibrated weighbridge (Inside / Outside complex)-for base metals – 3 /5 MT capacity (Yes/No)	Yes
	Name of weighbridge/manual weigh scale –WB capacity (MT)- Expiry date of Calibration	
A	Name of weighbridge/manual weigh scale	Axpert Enterprise
B	WB capacity (MT)	3 MT
C	Expiry date of Calibration	30 April 2026
24	Is a written consent of client and approval from MCXCCL sought in case weighment of the commodity is done on any other weighbridge when MCXCCL approved weighbridges are non-functional?	Yes
25	Whether the list of weighbridges (accredited weighbridge for cotton bales) along with calibration certificate displayed in the warehouse?	Not Applicable
26	Whether periodic stock audit done by independent team other than of the same warehouse deployed staffs? (Verify with visitor register at the warehouse)	The Audit was done on 04th October 2025 by Mr. Anil Kumar
27	Whether the storage structure (warehouse) is far away (150 meter) from the source of fire-hazard, such as timber stores, petrol/CNG/PNG pumping stations/LPG bottling plant?	Yes

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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) in case 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 in case of incomplete documents.	Yes
3	Whether eNWR/E-receipt is generated based on receipt of original DTD/ photo copy/ DTD Digitally signed by the beneficiary client/ depositor?	Yes
4	Whether the following registers are available and updated at Warehouse or not? Are the records kept in safe custody with lock facility?	
	Warehouse opening-closing Register	Yes
	Daily Transaction Register	Yes
	Complaint Register	Yes
	Stack wise/Lot wise register Physical/Electronic form	Yes
	PV Register	Yes
	Instrument/Equipment Internal Calibration Register	Yes
	Gate in gate out cum Visitor Register	Yes
	Spot Rejection Register	Yes
	Sample register	Yes
	Incidence records /Notices register	Yes
	Lien register	Yes
	Pest control activity register	Yes
	Key distribution register	Yes
5	Whether any Overwriting/correction is found in the above Registers? If yes, check whether approval from WSP HO has been obtained or not	No such case found
6	Whether the transaction wise weighbridge receipts for deposit/withdrawal are available at the warehouse or not?	Yes
7	Whether the Commodity deposits & all required documents along with original delivery orders withdrawal document are available at warehouse or not?	Yes
7a	Whether WSP has taken approval from MCXCCL for storage of partial lot created out of overload of lorry in a demarcated area?	Not Applicable
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? 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?	Electronic
13	Whether the valid stocks are as per CCRL/Comris system record?	Yes
14	Whether warehouse maintains Weighment slip for record for all commodities during inward and outward movement?	Yes

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Observation on WH Infrastructure

Sr. No.	Parameters	Observation
1	Warehouse condition (both internal/external) is in sound and store worthy condition?	Yes
2	Is there any roof leakage / Infrastructure damage? If yes, whether the incident record updated with details?	No such case found
3	Whether the warehouse is well- protected by pucca boundary wall / barbed wire fencing?	Yes
4	Whether warehouse is having good drivable approach road & adequate parking space for vehicles?	Yes
5	Whether flooring is even without major cracks / crevices/ dampness or required major structural repairing?	No such case found
6	Whether hygiene & cleanliness inside the warehouse & premises and vegetation cleaning surrounding the warehouse maintained? Whether dusting of stock, cleaning of bird droppings on stacks, floor cleaning and any minor/major structural repair conducted on a periodic basis? Is the record of the house keeping maintained?	Yes
7	Whether any infestation by termites/ white ants and rodents in the buildings and warehouse premises is noticed? Whether annual termite treatment record is maintained at cotton/kapas warehouse? Whether termite treatment certificate is available at cotton/kapas warehouse?	No such case found
8	Whether rat cages are placed inside the warehouse? Whether rodenticides used to control rodents?	No such case found
9a	Whether surveillance cameras (CCTV) are installed at the warehouse?	Yes
9b	Whether warehouse maintains 90 days CCTV footage of surveillance? mention the date from which CCTV footage is available.	Yes 17 April 2025
9c	Whether the cctv camera positioned towards weighment scale inside the warehouse? Verify the cctv footage.	Yes
10	Whether Handling equipment available?	Yes
11	Whether the walls are properly plastered and painted/white washed and are free from cracks and crevices?	Yes
12	Whether adequate ventilators and air inlets are available? (Mention no. of ventilators and air inlets)	Yes
13	Whether the WH office is inside the godown? (Not acceptable for cotton)	Yes
14	Mention type of Flooring: Concrete / Stones / Tiles / / trimix/ Brick's 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

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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?	Not Applicable
1a	Is moisture meter available at warehouse?	Not Applicable
1b	Last calibrated on..... (dd/mm/yyyy)	Not Applicable
2	Is inward /outward moisture checked or not? (Lot wise moisture record) in case of cotton	Not Applicable
3	Are necessary sampling details updated on sample tag within one working day? (Name of warehouse, date of sampling, stack no, lot No.)	Not Applicable
4	Is Reference sample duly sealed & signed by the WH official/in charge?	Not Applicable
5	Is signature of beneficiary/Client or authorized personal of the client is taken on reference sample?	Not Applicable
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?	Not Applicable
7	Whether Reference samples with all relevant details kept in proper custody until the lot is present in the warehouse?	Not Applicable
8	Is record for courier of samples to the assayer available?	Not Applicable
9	Do the Goods stored come into direct contact with water or excess moisture which can be detrimental to its usability or quality?	No

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

Sr. No.	Parameters	Observation
1	Whether the Certificate of Analysis (CoA) of the producer at the time of deposits with containing details like Brand name of the associated lots, Producer's name, Batch No & certificate date been collected by warehouse.	Yes
2	Whether the packing list for deposited goods are available as per the latest circular or not with following details; - 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?	
	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 such case found
8	Whether the Ingots/ bundle are physically sound and free of harmful/ any defects? (Such as segregation, piping, spilt /broken, inclusions or visible contamination of metal)	Yes
9	Whether mixing of bundle(s) of different brands are observed?	No such case found
10	Whether the annual Inspection of electrical points done or not? Check the record.	Yes
11	In case, more than 1 strap is broken, whether re-strapping is done within 07 working days from the date of strap broken & record of the strap break and re-strapping is maintained? In incidence register?	Yes
12	Same commodity non-exchange goods shall not be kept mingled in the same warehouse which is used for MCXCCL purposes.	No such case found
13	Whether all re-mated stock physically delivered from the warehouse and not stored as non-exchange/professional goods.	No such case found
14	Is there any sign of corrosion in stored stocks?	No such case found

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Inspection Details

Date of Inspection	22 September 2025	
Signature	Mr. Amar Sunny	
Inspection Done by	Mr. Amar Sunny	
Maker		Checker
Mr. Kenrich Fargoes		Ms. Anuradha Yadav

For JHS & Associates LLP
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CA Dhanlaxmi Nair
Partner (M. No. 115065)