

**FORMATS OF APPLICATION FORM AND OTHER INFORMATION/ DOCUMENTS TO BE SUBMITTED BY THE APPLICANT**

**1. Application Form (Details of the firm/ body corporate as on September 30, 2025)**

| <b>Sl. No.</b> | <b>Name of the field</b>   | <b>Response</b> |
|----------------|--|-----------------|
| 1(a)           | Name of the applicant  |                 |
| 1(b)           | Full address   |                 |
| 1(c)           | Contact No.  |                 |
| 1(d)           | E-mail ID  |                 |
| 1(e)           | Name of the Contact Person(s)  |                 |
| 2              | ICAI Registration Number of the Firm (FRN)/ ICMAI Registration Number of the Firm (FRN)/ CIN no. of the body corporate/ Unique Identification no.  |                 |
| 3              | PAN No.  |                 |
| 4              | TAN No.  |                 |
| 5              | Date from which the firm/ body corporate has been in practice in the field of forensic audit   |                 |
| 6(a)           | Total number of full time partners/ directors in the firm/ body corporate  |                 |
| 6(b)           | Number of partners/ directors involved in forensic audit related work and have more than 3 years of experience in forensic audit   |                 |
| 6(c)           | Number of partners/ directors having relevant qualification in forensic audit (Certified Fraud Examiner, ICAI certification on Forensic Accounting and Fraud Detection, Diploma in Forensic Audit from ICMAI, etc.)          |                 |
| 7(a)           | Number of full time employees  |                 |
| 7(b)           | Number of full time employees having experience in forensic audit  |                 |
| 7(c)           | Number of full time employees having relevant qualification in forensic audit (Certified Fraud Examiner, ICAI certification on Forensic Accounting and Fraud Detection, Diploma in Forensic Audit from ICMAI, etc.)          |                 |
| 8              | Total persons in the firm/ body corporate (Partners/ Directors/ Fulltime employees excluding article assistants)   |                 |
| 9(a)           | Number of persons in the proposed team   |                 |
| 9(b)           | Number of qualified Chartered Accountants/ Cost Accountants in the proposed team   |                 |
| 9(c)           | Number of persons having experience in the field of forensic audit in the proposed team  |                 |
| 9(d)           | Number of persons having relevant qualification in forensic audit (Certified Fraud Examiner, ICAI certification on Forensic Accounting and Fraud Detection, Diploma in Forensic Audit from ICMAI, etc.) in the proposed team |                 |
| 10             | Number of branches   |                 |

|       |  |  |
|-------|--|--|
| 11    | Number of Forensic Investigative Tools presently used by the firm/ body corporate (Mention the IT and Non-IT tools) covering areas such as<br>- Bank Statement/ Fund trail analysis tools<br>- Big Data Analysing tools<br>- Email investigating tools<br>- Retrieval of deleted data etc.<br>- Investigation tools/ software<br>- Audit Trail |  |
| 12(a) | Total number of forensic audits conducted for listed companies, banks, insurance companies, public sector enterprises, Regulatory body, Government Enforcement Agency, any other organizations, etc. in last 3 financial years   |  |
| 12(b) | Number of forensic audits conducted exclusively for Regulatory body/ Government Enforcement Agency/ Public Sector Enterprise in last 3 financial years   |  |
| 13    | Number of empanelment with any Regulatory body/ Government Enforcement Agency/ Public Sector Enterprise  |  |
| 14(a) | Revenue of the firm/ body corporate only from forensic audit assignments in FY 2022-23 (INR Lakhs)   |  |
| 14(b) | Revenue of the firm/ body corporate only from forensic audit assignments in FY 2023-24 (INR Lakhs)   |  |
| 14(c) | Revenue of the firm/ body corporate only from forensic audit assignments in FY 2024-25 (INR Lakhs)   |  |

**2. Details of Partners/ Directors of the Applicant as on September 30, 2025** (refer to 5.2 of the NIA)

| Name of Partners/ Directors (if the Partner/ Director has resigned, etc. please exclude that partner/ director) | Designation | Date of joining the firm/ body corporate | Members hip Number (if any) | Education al Qualifications | Qualifications relevant to the forensic audit | Total Experience (Years) | Experience (Years) in forensic audit related work |
|---|-------------|--|-----------------------------|-----------------------------|---|--------------------------|---|
|   |             |  |                             |                             |   |                          |   |
|   |             |  |                             |                             |   |                          |   |

**3. Details of Employees of the Applicant as on September 30, 2025** (refer to 5.3 of the NIA)

| Name of the employee (if the employee has resigned, etc. please exclude that employee) | Designation | Date of joining the firm/ body corporate | Members hip Number (if any) | Education al Qualifications | Qualifications relevant to the forensic audit | Total Experience (Years) | Experience (Years) in forensic audit related work |
|--|-------------|--|-----------------------------|-----------------------------|---|--------------------------|---|
|  |             |  |                             |                             |   |                          |   |
|  |             |  |                             |                             |   |                          |   |

**4. Details of proposed team members for the forensic audit assignment** (refer to 5.4 of the NIA)

| Name of Proposed Team Members | Educational Qualifications | Total Experience (Years) | Experience (Years) in forensic audit related work | Number of forensic audit assignments conducted | Curriculum Vitae (CV) attached (Yes/ No) |
|-------------------------------|----------------------------|--------------------------|---|--|--|
|                               |                            |                          |   |  |  |
|                               |                            |                          |   |  |  |

**5. Details of Forensic Investigative Tools presently used by firm/ body corporate**

| Bank Statement Analysis Tools | Big Data Analysing Tools | Email Investigating Tools | Retrieval of deleted data etc. | Investigating Tools / Software | Audit Trail | Others, please specify |
|-------------------------------|--------------------------|---------------------------|--------------------------------|--------------------------------|-------------|------------------------|
|                               |                          |                           |                                |                                |             |                        |
|                               |                          |                           |                                |                                |             |                        |

**6. Details of Branches of the Applicant** (refer to 5.7 of the NIA)

| Full Address of the branch | GSTIN no. | Name of Contact Person | Designation | Contact no. | City (also indicate whether it is Head Office/ Branch) | Whether Metro? (Yes/ No) |
|----------------------------|-----------|------------------------|-------------|-------------|--|--------------------------|
|                            |           |                        |             |             |  |                          |
|                            |           |                        |             |             |  |                          |

**7. Details of Other Empanelment(s) of the Applicant as on September 30, 2025** (refer to 5.5 of the NIA)

| Regulatory body/ Government Enforcement agency/ Public Sector Enterprise empanelled with | Period of empanelment | No. of forensic audit assignments undertaken in past 3 financial years | Name of all the forensic audit assignments undertaken in the past 3 financial years | Fees received excluding GST (Rs. in lakhs) (A) | GST amount (Rs. in lakhs) (B) | Total fees received (Rs. in lakhs) (C=A+B) | Documentary Evidence attached (Yes/ No) |
|--|-----------------------|--|---|--|-------------------------------|--|---|
|  |                       |  |   |  |                               |  |   |
|  |                       |  |   |  |                               |  |   |

**8. Details of judgments passed/ actions taken/ initiated based on the forensic audit of the Applicant**

| Judgment Reference | Authority passing the order | Date of judgement/ order | Documentary Evidence attached (Yes/ No) |
|--------------------|-----------------------------|--------------------------|---|
|                    |                             |                          |   |
|                    |                             |                          |   |

**9. Details of enforcement/ disciplinary proceedings against the Applicant by Regulatory body / Government Enforcement Agency/ Public Sector Enterprise in past 5 years** (refer to 11 of the NIA)

| Name of the organisation | Date of Action taken/ initiated | Nature of the Violation | Details of Action taken/ initiated | Whether it is appealed further (Yes/ No) | Details of appeal | Documentary Evidence attached (Yes/ No) |
|--------------------------|---------------------------------|-------------------------|------------------------------------|--|-------------------|---|
|                          |                                 |                         |                                    |  |                   |   |
|                          |                                 |                         |                                    |  |                   |   |

**10. Details of revenue of the firm/ body corporate only from forensic audit assignments** (refer to 5.6 of the NIA)

| Financial Year | Fees received excluding GST (Rs. in lakhs) (A) | GST amount (Rs. in lakhs) (B) | Total Fees received (Rs. in lakhs) (C=A+B) |
|----------------|--|-------------------------------|--|
| 2022-23        |  |                               |  |
| 2023-24        |  |                               |  |
| 2024-25        |  |                               |  |
| <b>TOTAL</b>   |  |                               |  |

**11. Details of revenue of the firm/ body corporate only from forensic audit assignments for the FY 2022-23** (refer to 5.6 of the NIA)

| Financial Year | Name of the organisation which has given the forensic audit assignment | Name of the forensic audit assignment undertaken | Date of appointment | Period for which the assignment was conducted | Fees received excluding GST (Rs. in lakhs) (A) | GST amount (Rs. in lakhs) (B) | Total Fees received (Rs. in lakhs) (C=A+B) | Appointment letter which contains fees details/ Invoice Attached (Yes/ No) |
|----------------|--|--|---------------------|---|--|-------------------------------|--|--|
| 2022-23        |  |  |                     |   |  |                               |  |  |
|                |  |  |                     |   |  |                               |  |  |

**12. Details of revenue of the firm/ body corporate only from forensic audit assignments for the FY 2023-24** (refer to 5.6 of the NIA)

| Financial Year | Name of the organisation which has given the forensic audit assignment | Name of the forensic audit assignment undertaken | Date of appointment | Period for which the assignment was conducted | Fees received excluding GST (Rs. in lakhs) (A) | GST amount (Rs. in lakhs) (B) | Total Fees received (Rs. in lakhs) (C=A+B) | Appointment letter which contains fees details/ Invoice Attached (Yes/ No) |
|----------------|--|--|---------------------|---|--|-------------------------------|--|--|
| 2023-24        |  |  |                     |   |  |                               |  |  |
|                |  |  |                     |   |  |                               |  |  |

**13. Details of revenue of the firm/ body corporate only from forensic audit assignments for the FY 2024-25** (refer to 5.6 of the NIA)

| Financial Year | Name of the organization which has given the forensic audit assignment | Name of the forensic audit assignment undertaken | Date of appointment | Period for which the assignment was conducted | Fees received excluding GST (Rs. in lakhs) (A) | GST amount (Rs. in lakhs) (B) | Total Fees received (Rs. in lakhs) (C=A+B) | Appointment letter which contains fees details/ Invoice Attached (Yes/ No) |
|----------------|--|--|---------------------|---|--|-------------------------------|--|--|
| 2024-25        |  |  |                     |   |  |                               |  |  |
|                |  |  |                     |   |  |                               |  |  |

SBI

**Annexure - II**

The applicants shall mandatorily fill the excel sheet attached along with this NIA. Applicants may note that validation rules have been inbuilt in the excel sheet. Therefore, applicants are advised to enter numerical values only, wherever required.

Additionally, applicants are advised to submit the following documents (in PDF readable formats):

| S.no | Particulars   | Documents required  |   |   |
|------|---|---|---|---|
|      |   | 1   | 2   | 3   |
| 1    | Application form  | PAN / TAN   | Appointment letter of the first forensic audit assignment and Tax Invoice raised by the firm/ body corporate  |   |
| 2    | Partners/ Directors   | Certificate of completion relevant to forensic audit (Certified Fraud Examiner, ICAI certification on Forensic Accounting and Fraud Detection, Diploma in Forensic Audit from ICMAI, etc.) issued to the partners/ directors. |   |   |
| 3    | Employees   | Certificate of completion relevant to forensic audit (Certified Fraud Examiner, ICAI certification on Forensic Accounting and Fraud Detection, Diploma in Forensic Audit from ICMAI, etc.) issued to the employees.           |   |   |
| 4    | Proposed team   | Curriculum Vitae of the proposed team members   |   |   |
| 5    | Investigative tools   | Purchase invoice/ copy of agreement for the respective investigative tool   | Clearance certificate/ supporting documents for in house development of the investigative tool  |   |
| 6    | Experience with any Regulatory body/ Government Agency/Public Sector Enterprise | Empanelment letter issued by the Regulatory body/ Government Enforcement Agency/ Public Sector Enterprise empanelled with   | Appointment letter/ engagement letter for the forensic audit assignment given by Regulatory body/ Government Enforcement Agency/ Public Sector Enterprise in the last 3 financial years | Invoice raised by the applicant for the forensic audit assignment carried out on behalf of Regulatory body/ Government Enforcement Agency/ Public Sector Enterprise in the last 3 financial years |
| 7    | Revenue from forensic audit assignments   | Appointment letter for the forensic audit assignment given by Regulatory body/ Government Enforcement Agency/ Public Sector Enterprise in the last 3 financial years  | Invoice raised by the applicant for the forensic audit assignment carried out on behalf of Regulatory body/ Government Enforcement Agency/ Public Sector Enterprise                     |   |

**Annexure - III**

**Undertaking**

**Name of Notice Inviting Application (NIA)** - Notice Inviting Applications ("NIA") for Empanelment of Forensic Auditors.

We, the following partners/ directors of \_\_\_\_\_ hereby jointly and severally verify and declare:

1. That the particulars given in the application are correct and further recognize that if any of the statements made therein or the information so furnished in the application form are incorrect or false, it will disqualify the firm/ body corporate from empanelment and also make us liable for appropriate action under the extant laws.
2. That upon empanelment, irrespective of any statements included in the forensic audit reports submitted by us to SEBI, we will ensure that responsibility for following rests with us:
  - a. Sufficiency of the information/ work steps/ procedures for the forensic audit.
  - b. Validation of data/ information relied upon (to the extent possible) during the forensic audit.
  - c. Adequacy, reasonableness and relevance of sampling/ filtering methods used by us for the forensic audit (if any).
  - d. Act as an expert witness or provide an expert opinion or expert testimony during the course of any legal proceeding for the purpose of SEBI examinations/ investigations based on our forensic audit.
  - e. Usage of forensic audit report, in full or in part, by SEBI or sharing of the same by SEBI with any other Regulatory body/ Government Enforcement Agency/ Public Sector Enterprise.
3. We also undertake to keep the information shared by SEBI as well as by us strictly confidential.
4. That no disciplinary action/ proceedings has been taken/ initiated against the applicant, any of its partners/ directors, by any Regulatory body/ Government Enforcement Agency/ Public Sector Enterprise or any Court of Law in past 5 years.

| Sl. No. | Name of the Partner/ Director |
|---------|-------------------------------|
|         |                               |
|         |                               |
|         |                               |
|         |                               |
|         |                               |

**Signature of Authorized Signatory  
with date and Office Seal**

**Signature valid**

Digitally signed by KALUKI RAJKUMAR  
Date: 2025.11.14 11:35:37 IST  
Location: eProcure-EROC