



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

Beneficiary Schemes Directorate, ICAI



Access to NeSL

(National E Governance Services Ltd.)

IU for Audit

(An information Utility registered with IBBI)

Full access to the Information of IU in respect of Client Company as reported by their Creditors with the consent of the corporate debtor.

- **NeSL Information Utility(IU) can be used as additional tool for external confirmations.**
- External confirmations are required as per the requirements of SA 505
Auditors should seek external confirmations directly from the third parties (take confirming parties)
- **Information on all the creditors of the Corporate available at one place. Some information on operational creditors also may be available.**
- **Saves time and a resource for Auditors**
- **Improves the corporate Governance on the corporate**

Beneficiary Schemes Directorate



CA. Durgesh Kumar Kabra
Convener



CA. Rajendra Kumar P
Deputy Convener

* Objective of IU to enable undisrupted information to be aggregated with it, and utilised in short time during the insolvency process.

* Under the provision of the insolvency and bankruptcy code, 2016 To address information asymmetry between various parties to the debt.

* **Client logging in www.nesl.co.in create account. Send authority letter to register the company**

* **Separate Login for Auditors www.nesl.co.in(Once the Customer gives consent CFR is generated then the Auditor logs in and view or download).**

(Using the NeSL data is, for the present, intended to help strengthen the Audit Process and is not intended to substitute confirmation procedure under SA 505)

Process for Accessing the Information

Auditor can obtain digital audit evidence by

Auditors accessing the information sitting with the clients, logging in to NeSL Portal

Auditor logging in after getting consent of the customer

The client can create additional log in, using its primary log in, in the name of the auditor.

Get In touch

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For Further details, please connect to:
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For details of all the schemes please visit us at
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