ICAI UDIN
UNIQUE DOCUMENT IDENTIFICATION NUMBER

WOFA 2.0
WORLD FORUM OF ACCOUNTANTS
2026 | 30th JAN to 1st FEB | GREATER NOIDA INDIA
Nation Building to Global Collaboration: Strengthening Trust, Enabling Growth

UDIN® REPORT

2025-2026

10 CRORE UDINs GENERATED

STRENGTHENING TRUST. ENSURING AUTHENTICITY

UDIN DIRECTORATE
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an act of Parliament)

www.udin.icai.org

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03

EXECUTIVE SUMMARY

The Unique Document Identification Number (UDIN) initiative of the Institute of Chartered Accountants of India (ICAI) continued to strengthen its role as a trusted digital verification mechanism for certificates, reports, and documents issued by Chartered Accountants during the year 2025–26, reinforcing transparency, authenticity, and accountability in professional reporting.

A major milestone during the year was the launch of the new UDIN Portal on the ICAI DigiCA Platform on 20th December, 2025, featuring enhanced security, improved user experience, and strengthened system validations. Development of the UDIN Mobile Application was alsoundertaken to further enhance member convenience.

During the reporting year, UDIN achieved a landmark with the cumulative generation of UDINs crossing 10 crore, reflecting its widespread adoption and reliance by regulators, government authorities, banks, and other stakeholders.

Through continued technological advancement and stakeholder engagement, UDIN remains a cornerstone of ICAI's digital trust and assurance framework.

PRESIDENT's MESSAGE



CA. Charanjot Singh Nanda

The credibility of a profession is measured by the trust it commands and the assurance it provides to society. The Chartered Accountancy profession rests on the pillars of trust, transparency and accountability. The strength of these pillars is firmly grounded in a robust professional framework, supported by various instruments of the accountancy profession. The Institute of Chartered Accountants of India (ICAI), through its various initiatives, continues to reinforce these values while supporting the Government, regulators and stakeholders in strengthening the country's financial and governance ecosystem.

The Unique Document Identification Number (UDIN), a remarkable initiative of ICAI, has emerged as an impressive and transformative instrument of accountability in the profession. By ensuring the authenticity of documents certified by Chartered Accountants, UDIN has significantly enhanced confidence among regulators, financial institutions and other stakeholders.

The successful migration of the UDIN Portal to the ICAI DigiCA Platform in the December 2025 ensures an improved interface, enhanced usability and strengthened system capabilities of the UDIN framework for all its constituents. In addition, the proposed phased launch of the UDIN Mobile Application for both iOS and Android platforms, would prove to be a forward-looking step towards a seamless and progressive journey for all its users.

I am also pleased to note the deepening engagement of UDIN with Government and regulatory bodies. The Memorandum of Understanding entered into with the Army Purchase Organisation (APO), Directorate General of Supply and Transport (DGST), Indian Army, Ministry of Defence (MoD), for real-time UDIN verification through API integration, is a notable milestone that underscores the credibility, robustness and national relevance of the UDIN framework.

I commend the efforts of CA. Satish Kumar Gupta, Convenor UDIN Directorate, CA. Chandrashekhar Vasant Chitale, Deputy Convenor, UDIN Directorate and all members of the UDIN Directorate for their dedication to continually enhancing the system and addressing evolving needs. I am confident that UDIN will scale new heights and further strengthen the trust reposed in the Chartered Accountancy profession.

VICE PRESIDENT's MESSAGE

CA. Prasanna Kumar D



Modern business demands, particularly in the emerging sector, have transformed CAs from back-office auditors to front-line strategists. They act as architects of fiscal health, guiding companies from startups to multinational corporations through complex financial structures. Their involvement in governance, risk management, and internal control makes them invaluable assets for business sustainability.

The ICAI is the first Accounting Body across the globe to have conceptualized the innovative concept of Unique Document Identification Number (UDIN) for establishing the authenticity of documents certified by Chartered Accountants (CAs). UDIN is an important step in bringing transparency and combating malpractices of impersonation as CAs in business and industry.

In matter of innovation and knowledge empowerment, ICAI, makes all endeavours to remain coeval, innovative and remarkable. UDIN, one of the flagship instruments of the Institute, has been making its present felt on several significant fora as an indispensable instrument of financial governance.

The recent migration of UDIN portal from its previous abode to the newly designed ultramodern DigiCA Platform makes the system more secure, however, with enhanced ease of access to its users. It is understood that the UDIN Directorate is launching very soon UDIN's mobile app, compliant for both the iOS and android platforms, so as to extend a unique feature of mobility to all its users.

Further, I note that the UDIN trajectory, year on year, is growing with exponential trends. It has reported a total of over 2 crore UDIN generation during the reporting year, adding the total of generated UDIN crossing a mammoth total of over 10 crores, since its inception. This is itself is indicative of acceptance of UDIN, as a significant barometer of good financial governance in the ecosystem.

The UDIN Directorate, led by its Convenor, CA. Satish Kumar Gupta, Deputy Convenor, CA. Chandrashekhar Vasant Chitale, and all its members, deserves kudos for their endurance, indulgence and cohesion.

The Secretary, UDIN Directorate earns a special mention alongside the stride of UDIN. Her dedication, inquisitively, and deep sense of association and loyalty must be acknowledged.

CONVENOR's MESSAGE

CA. Satish Kumar Gupta



It gives me immense pleasure to present the UDIN Annual Report for the year 2025–26, highlighting another year of steady progress and key milestones achieved under UDIN, a flagship initiative of the Institute of Chartered Accountants of India (ICAI). Since its inception, UDIN has remained committed to safeguarding the authenticity of documents certified by Chartered Accountants and strengthening trust in the financial reporting ecosystem.

During the year, cumulative UDIN generation crossed the 10-crore mark, with over 2 crore UDINs generated in 2025–26 alone. Further, verification and validation of more than 3 crore UDINs since the enablement of this feature reflects the growing acceptance of UDIN by regulators, Government departments, and other stakeholders.

A significant development during the year was the successful migration of UDIN to the ICAI DigiCA Platform on 20th December 2025, enhancing system performance, usability, and security. The proposed phased launch of the UDIN Mobile Application for iOS and Android will further improve member convenience. The year also witnessed the implementation of important Council decisions on the UDIN portal.

I sincerely acknowledge the efforts of the UDIN Secretariat and all stakeholders. I trust this report provides a comprehensive overview of UDIN's progress and future direction.

DEPUTY CONVENOR's MESSAGE

CA. Chandrashekhar Vasant Chitale



The Unique Document Identification Number (UDIN) has strengthened the trust framework for documents certified by Chartered Accountants by enabling secure and real-time verification, thereby enhancing confidence among regulators, Government departments, financial institutions, and other stakeholders.

During the Council Year 2025–26, UDIN continued to evolve technologically and institutionally. The migration of the UDIN Portal to the ICAI DigiCA Platform enhanced system resilience, data security, and scalability, ensuring a robust experience for members and verification agencies.

A key milestone was the API-based integration of UDIN verification with the Army Purchase Organisation (APO), DGST, Indian Army, Ministry of Defence, reflecting growing trust and adoption of UDIN by Government institutions.

I appreciate the dedicated efforts of the UDIN Secretariat and am confident that UDIN will continue to enhance trust and credibility in the profession.

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COMPOSITION OF THE UDIN DIRECTORATE 2025-26



CA. Satish Kumar Gupta
Convenor



CA. Chandrashekhar Vasant Chitale
Deputy Convenor

Members



CA. Piyush Sohanrajji Chhajed



CA. Vishal Doshi



CA. Purushottamlal Hukamichand Khandelwal



CA. Mangesh Pandurang Kinare



CA. Priti Paras Savla



CA. Umesh Ramnarayan Sharma



CA. Babu Abraham Kallivayalil



CA. Sridhar Muppala



CA. Sripriya Kumar



CA. Ravi Kumar Patwa



CA. Sanjib Sanghi



CA. (Dr.) Rohit Ruwatia Agarwal



CA. (Dr.) Anuj Goyal



CA. Gyan Chandra Misra



CA. Pankaj Shah



CA. Sanjay Kumar Agarwal



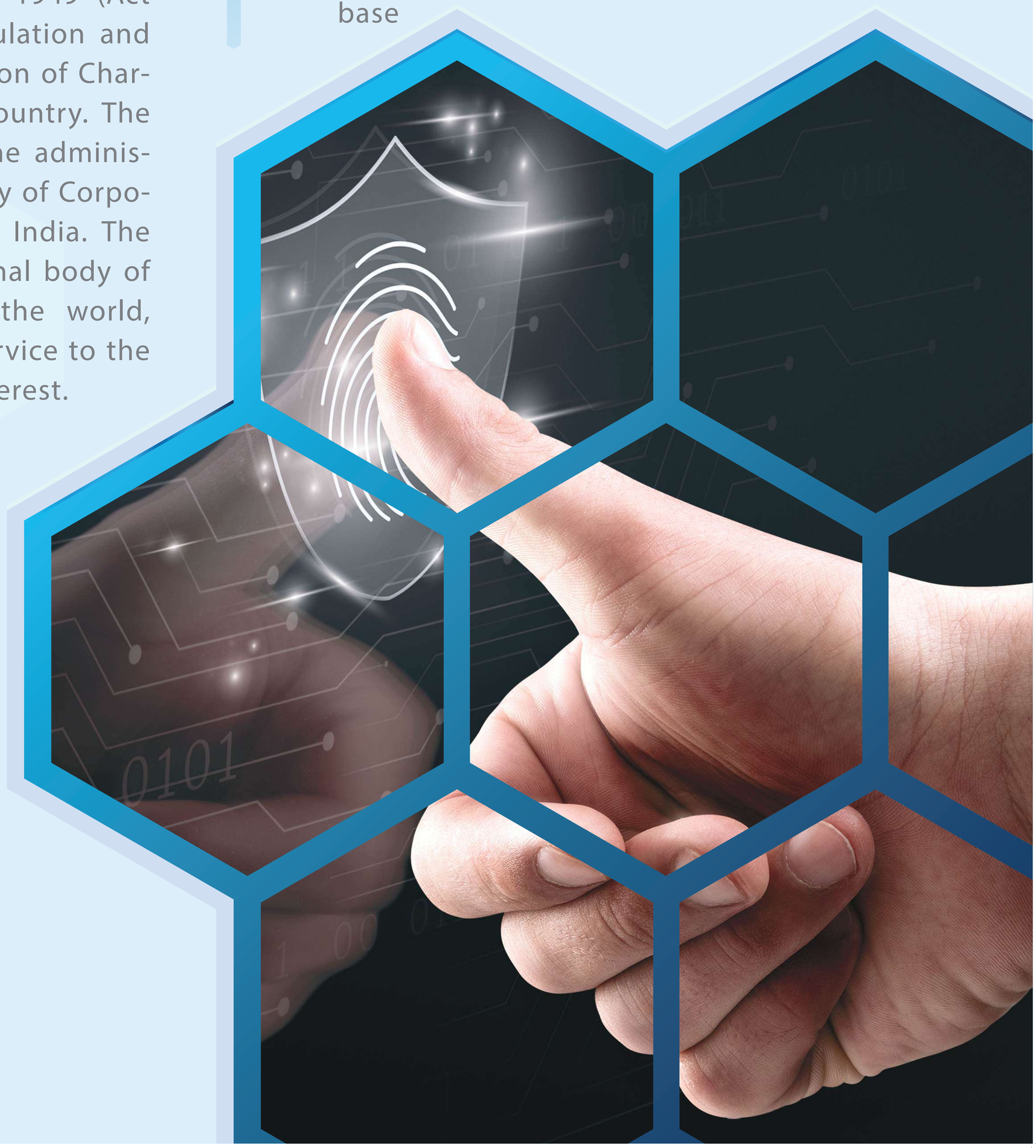
CA. Rajesh Sharma

ABOUT ICAI

The Institute of Chartered Accountants of India (ICAI) is a statutory body established by an Act of Parliament, viz. The Chartered Accountants Act, 1949 (Act No.XXXVIII of 1949) for regulation and development of the profession of Chartered Accountants in the country. The Institute, functions under the administrative control of the Ministry of Corporate Affairs, Government of India. The ICAI is the largest professional body of Chartered Accountants in the world, with a strong tradition of service to the Indian economy in public interest.

The affairs of the ICAI are managed by a Council in accordance with the provisions of the Chartered Accountants Act, 1949 and the Chartered Accountants Regulations, 1988. The Council constitutes of 40 members of whom 32 are elected by the Chartered Accountants and remaining 8 are nominated by the Central Government generally representing the Comptroller and Auditor General of India, Securities and Exchange Board of India, Ministry of Corporate Affairs, Ministry of Finance and other stakeholders.

Over a period of time the ICAI has achieved recognition as a premier accounting body not only in the country but also globally, for maintaining highest standards in technical, ethical areas and for sustaining stringent examination and education standards. Since 1949, the profession has grown leaps and bounds in terms of members and student base



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ICAI'S VISION 2030

ICAI aims at harnessing the opportunities and addressing the challenges presented by the rapidly changing environment so that, by 2030, ICAI becomes:

World's **leading accounting body**,a regulator and developer of **trusted and independent professionals** with **world class competenciesin** accounting, assurance, taxation, finance and business advisory services

ICAI'S MISSION STATEMENT

ICAI sets out its Mission as :

ICAI will leverage **technology and infrastructure** and partner with its stakeholders to:

- Impart world class education, training and professional development opportunities to **create global professionals.**
- Develop an **independent and transparent regulatory mechanism** that keeps pace with the changing times.
- Ensure adherence to **highest ethical standards.**
- Conduct **cutting edge research and development** in the areas of accounting, assurance, taxation, finance and business advisory services.
- Establish ICAI members and firms as Indian multi-national service providers.

UDIN...SEAL OF AUTHENTICATION

Chartered Accountancy, the profession, is characterized by the financial custodianship of the ecosystem. Chartered Accountancy is bestowed with the inheritance of financial prudence as a service to the nation with great attentiveness, vision, perspicacity and providence. In continuation of the bequest, the present generation of the Chartered Accountants are obligated to carry out the responsibilities with absolute equanimity.

The Establishments, Manufacturing Industry and the Governments reckon with the affirmation and verification extended by the Chartered Accountants for reverberating financial accounting, delineate and effective financial affairs. Chartered Accountants (CAs) with their apt acumen evince standard excellent services that eventually put to use in the economy. They professionally discharge their obedience with alacrity, sovereignty and perseverance.

Sometimes, non-CAs misrepresent them and authenticate documents as CAs thereby misleading the stakeholders. The Institute of Chartered Accountants of India (ICAI) has been playing a pioneering role in steering the Indian economy successfully throughout all the newer reforms and legislations being brought by the Government from time to time.

The ICAI, as a part of its role in aiding proactive process towards partner in nation building and for better governance and regulation for the very first time in the world came out with an innovative concept of Unique Document Identification Number (UDIN). It is contemplated that UDIN Directorate will emerge as a pivotal instrument for Regulatory and Monitoring mechanisms for effective compliances.

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UDIN-FROM CHALLENGES TO SOLUTIONS

PROBLEMS	SOLUTIONS
Impersonation of CAs by Non-CAs misrepresenting themselves as CA Members.	Registered CAs based on certain key fields can generate UDIN.
Fake financial documents/ certificates misleading to Stakeholders.	Identification of every Document Certified by Chartered Accountant.
Hampering the credibility of Chartered Accountants.	Online mechanism for verification of authenticity of CA documents online real time thus enhancing creditability.

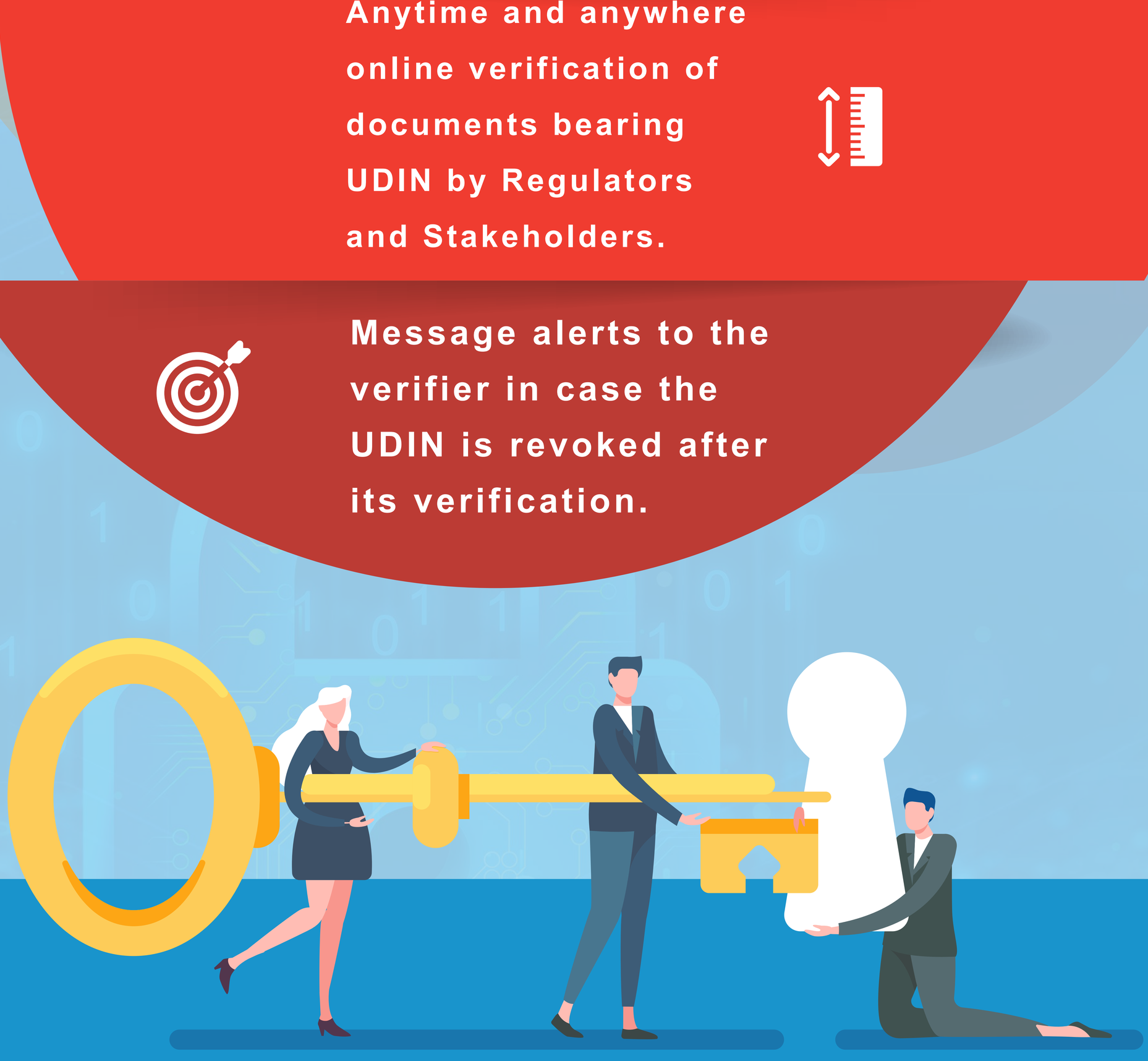
KEY BENEFITS

Gives identity to every document certified by a Chartered Accountant.

Seal of Authentication on documents signed by genuine Chartered Accountants.

Anytime and anywhere online verification of documents bearing UDIN by Regulators and Stakeholders.

Message alerts to the verifier in case the UDIN is revoked after its verification.



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NEED OF UDIN

The concept of UDIN is an endeavor of the ICAI to universal verification mechanism for ascertaining the authenticity of the documents signed by Chartered Accountants. Further, UDIN is an important step in bringing transparency and combating malpractices of impersonation as CAs in business and industry. In other words, therefore, the essence and justification of the provenance of UDIN among others, may be covered in section 26 of the Chartered Accountants Act, 1949 (hereinafter Act), which reads as under:

Sec 26(1). Unqualified persons not to sign documents

The purpose of ICAI's intervention likes of UDIN is precisely to create an environment of trust, transparency and accountability necessary for obtaining long-term investment, financial stability and sustainable growth.

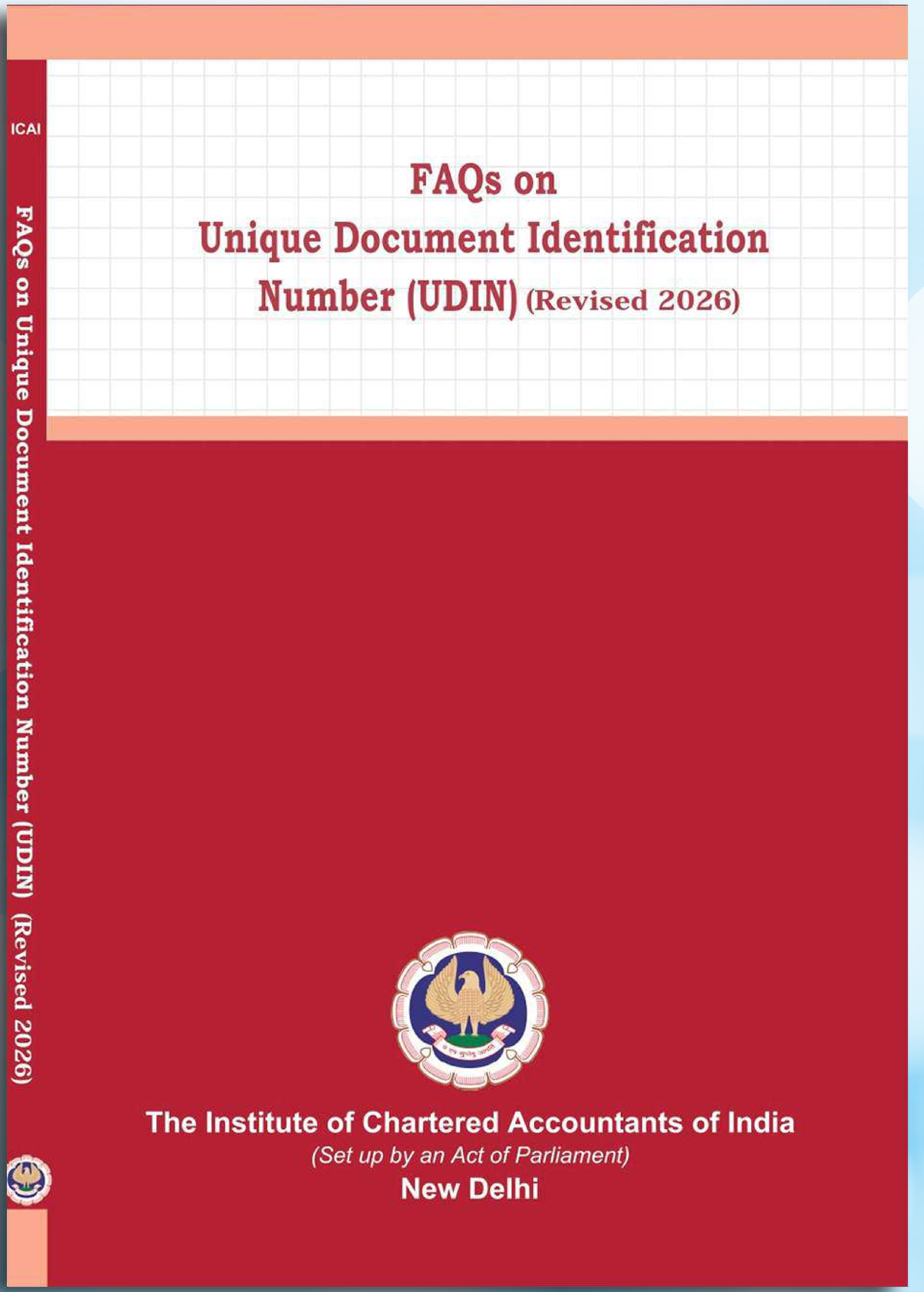
With a view to ensure public trust in financial reporting, Institute of Chartered Accountants of India (ICAI) introduced the concept of Unique Document Identification Number (UDIN) and made it mandatory for various certificates and audits with effect from various dates in 2019.

IMPACT OF UDIN

1. Gaining increasing significance among various Government Departments and other stakeholders.
2. Important venue for verifying the authenticity of documents.
3. Transparency and accountability in the profession.
4. Ensuring public trust in financialreporting.
5. Improved governance and regulation.
6. Favourable ecosystem facilitating the profession for Independence,Integrity and Excellence.
7. CBDT facilitating the members for bulk updation of UDIN on the e-filing portal in respect of all Income Tax (IT) forms.
8. State Governments and their agencies' reliance on UDIN related information as a basis of financial soundness for the finalization of Tenders.
9. Regulators' and Stakeholders' dependence on UDIN portal for corroborating the stated facts.
10. Acting as a tool of authentication not only in words but also in true spirit.

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6TH EDITION OF FAQs ON UDIN



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FEATURES OF UDIN PORTAL

No document to be uploaded

OTP based generation of UDIN

Communication on registered mobile & e-mail

UDIN generation by Signing Partner only

Generation of UDIN within 60 Days of signing the documents

Dynamic Input Fields in line with the Certificate content for Certificate category

Selection of Firm Registration Number (FRN) has been mandated while generating UDIN w.e.f. 1st February 2022. The purpose of mandating the FRN is to enable the firms to consolidate the total UDINs generated by its partners on its behalf for its clients, prospectively. Further, the head in charge of the firm, as per the SSP database, can view the list of UDINs generated by the partners on behalf of the firm

Restricting revocation of the UDINs to 48 hours

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Archival of UDINs

GUI (Graphical User Interface) based user dashboard for the Members

Downloadable filled-in UDINs in PDF

Save and Copy option

Enabled QR code in UDIN PDF

Monthly/Quarterly mails to members

Effective search functionality

Bulk UDIN Verification

MILESTONES OF UDIN



2011

ICAI introduced UDIN on voluntarily which comprised of 32, characters and approx. 7500 UDINs were generated. However, It could not proceed further due to various reasons

2015

Request was received from Indian Banks' Association for Unique Number on documents signed by CAs because of fraud done by non CAs.

2016

ACTION

The Professional Development (PD) Committee decided to re-work on the concept of UDIN.

2017

PD Committee explored various options like UDIN, Barcode System, e-paper etc. for verifying the Authenticity of the documents.

2018

PD Committee decided to implement UDIN with revised and enhanced feature

The Council of ICAI at its 374th Meeting held during 21st to 24th March 2018 decided to Implement UDIN on recommendatory basis with effect from 1st July, 2018

In the 379th Meeting of Council held during 17th to 18th Dec, 2018, it was decided to make UDIN mandatory for every full time practicing Chartered Accountant.

2019

UDIN was made mandatory in following phases:

- For all Certifications w.e.f. 1st Feb, 2019
- For all GST & Tax Audit Reports w.e.f. 1st April, 2019
- For all other Audit, Assurance and Attestation Functions w.e.f. 1st July, 2019

2021

Alignment of time limit of generationof UDIN within 60 Days of signing the documents, in line with SQC-1 and SA 230, w.e.f 17th Sep 2021

2022

In 408th meeting of the Council held on 3rd - 4th February, 2022, decided to enable the provision for generation of UDIN by legal heir, in case of death of Sole Proprietor/ Individual Practitioner, and generation of UDIN by nominated partner, in case of death of firm partner.

2023

ACTION

Implementation of the Council decision regarding

- Restricting revocation of the UDINs to 48 hours
- Archive UDINs after one year of their generation to ease off the load on the server

2024

- Capturing PIN code during UDIN generation
- Change in data type from alphanumeric to numeric in all three categories
- Launched UDIN Logo

2025

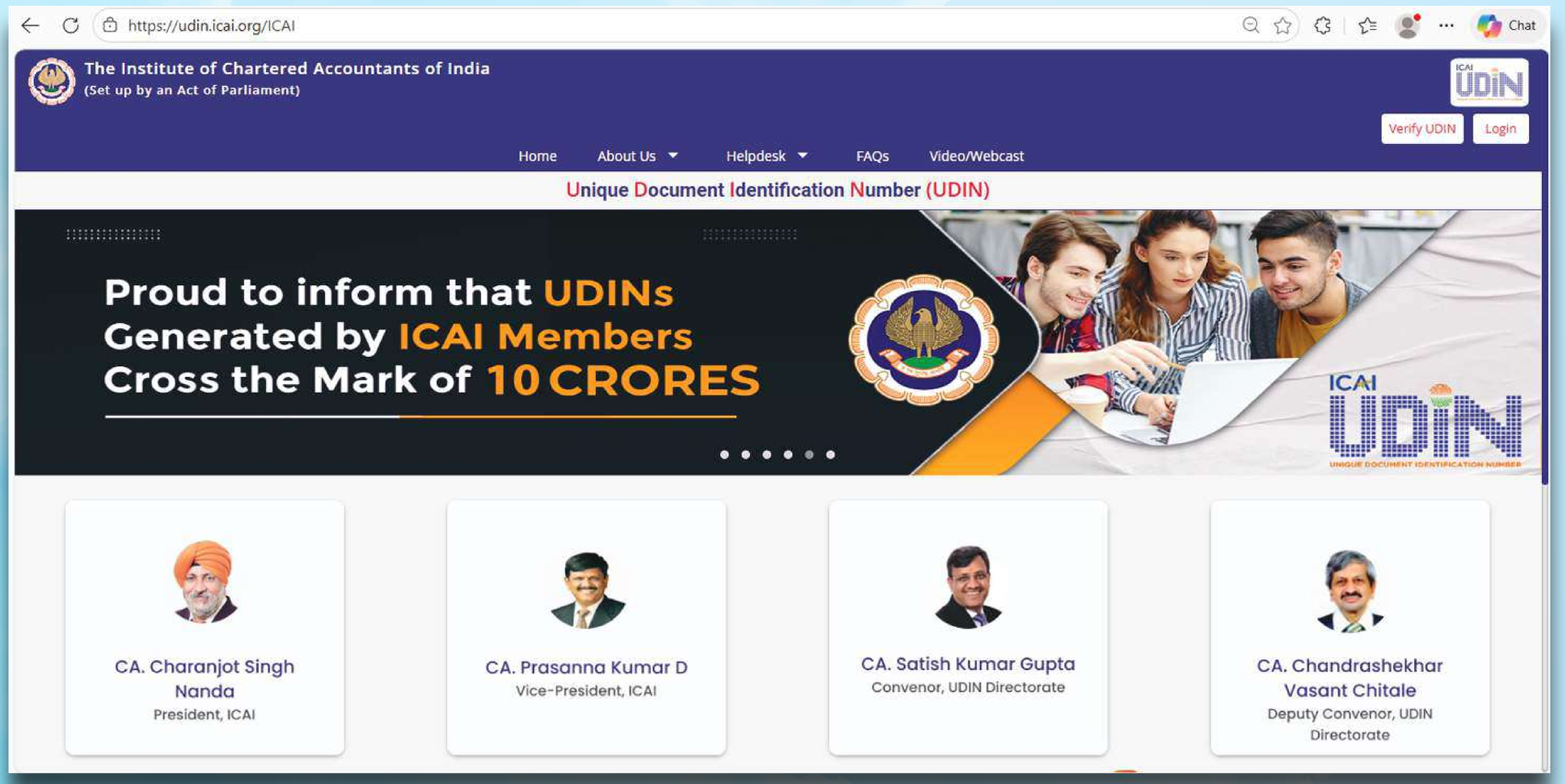
- Dynamic Input Fields in line with the Certificate content for Certificates category
- Mandatory Field for Capturing PAN/TAN of the Assessee under GST & Tax Audit Category
- Capturing details of Preceding year's of Audit for GST & Tax Audit and Audit & Assurance Functions
- Bulk UDIN Verification
- Migration of the UDIN Portal to ICAI DigiCA Platform
- Launched UDIN Mobile Application for Android and iOS Platforms

SIGNIFICANT ACHIEVEMENT OF THE COUNCIL YEAR 2025-26

- **Launch of UDIN Mobile Application:** The UDIN Mobile App on Android platform is proposed to be launched at WOFA event on the occasion of the 76th Annual Function of ICAI, providing members with seamless and on-the-go access to UDIN services.

- **Migration of UDIN Portal to DigiCA Platform on 20th December 2025:** The UDIN Portal was successfully migrated to the DigiCA Platform, enhancing system security, performance, scalability, and user experience. The specifically implemented three Council decisions are as under:

  - Capture of Auditor's Opinion on Financial Statements
  - Capture of Details of Preceding Year's Audit
  - Restriction of UDIN generation for Tax Audit to 60, along with field-level validations



Further, it is a matter of pride to note that the number of UDINs generated by ICAI members crossed the milestone of 10 crore in December 2025, making the year 2025 a particularly significant year for UDIN.

- **MoU with APO, DGST, Indian Army, Ministry of Defence (MoD) on 6th November 2025:** ICAI has signed a MoU with the Army Purchase Organisation (APO), under the Directorate General of Supply and Transport (DGST), Indian Army on 6th November, 2025 to integrate ICAI's UDIN system into the vendor-registration process via an API. This real-time verification will enable automated authentication of documents certified by Chartered Accountants, reducing manual errors and the risk of fraud in procurement.



- **Collaboration with Reserve Bank of India for Real-Time UDIN Verification:** RBI is undertaking an end-to-end digital transformation of its internal processing for various regulatory applications, adopting a life-cycle approach to the regulation of entities. Pursuant to this, a meeting was held on 29th September 2025 under the chairpersonship of the Convenor, UDIN Directorate, along with Ms. Shivani Trivedi, Deputy General Manager, and the RBI team, to discuss specific requirements and explore the feasibility of real-time UDIN verification through API integration. The MoU between ICAI and RBI for web API sharing is expected to be executed shortly.

- **Recognition of UDIN by MeitY and Proposed Integration with Entity-Locker:** The Ministry of Electronics and Information Technology (MeitY) acknowledged UDIN as a best practice and proposed its integration with the upcoming "Entity-Locker" platform, a secure digital repository for storage and sharing of documents of large entities, MSMEs, trusts, and societies. In this regard, two rounds of discussions were held on 30th October, 2024 and 17th March, 2025, followed by a third meeting on 28th July, 2025 between representatives of the ICAI, and MeitY.

- **Interactive meeting with His Majesty's Revenue and Customs (HMRC) to understand the functionality of the UDIN:** On 30th May 2025, on request from the CBDT, ICAI showcased the UDIN system before a visiting delegation from His Majesty's Revenue and Customs (HMRC), UK, at the Centre for Taxation and Finance, New Delhi. This knowledge-sharing engagement, held under the collaborative "Risking of Agents" project with the Central Board of Direct Taxes (CBDT), reflected growing global interest in UDIN as a best practice tool.

  On behalf of the ICAI presentation of UDIN portal and its functioning was made by CA. Satish Kumar Gupta, Convenor, and CA. Chandrashekhar Vasant Chitale, Deputy Convenor, UDIN Directorate. The presentation provided detailed insights into UDIN's conceptualization, policy framework, operational model, technical design, benefits, and implementation strategy. The delegation appreciated the initiative and recognized its contribution to promoting regulatory governance and transparency.







NATIONAL RECOGNITION

Department of Regulation, Reserve Bank of India (RBI), approached ICAI seeking the Institute's support for its ongoing end-to-end digital transformation of internal regulatory processes, adopting a life-cycle approach to regulation of entities.

ICAI entered into an MoU with the **Army Purchase Organisation (APO), DGST, Indian Army, MoD** on 6th November 2025 to enable real-time UDIN verific ation through API integration in the vendor registration process.

The initiative aims to automate verification of CA-certified documents, enhance authenticity, reduce fraud, and strengthen transparency in government procurement systems.

Ministry of Electronics and Information Technology (MeitY) approached ICAI to use UDIN for secure document validation and to enhance trust and efficiency in regulatory compliance, supporting its 'Entity-Locker' initiative for simplified, secure document management.

RERA authorities in several states have incorporated a UDIN field in CA-issued certificates/-forms; **Chhattisgarh RERA** and **Odisha RERA** approached ICAI for real-time UDIN verification through API integration. Accordingly, ICAI and Chhattisgarh RERA signed an MoU on 15th October 2024 outlining data-sharing modalities and mutual commitments.

For the first time, the **Comptroller and Auditor General of India (C&AG)** used the UDINs as one of the elements for the purpose of empanelment of CA firms/LLPs by them for the year 2023-24.

Hon'ble C&AG Sh. Rajiv Mehrishi, at ICAI's 69th Platinum Jubilee in 2019, commended UDIN for preventing fraud and praised ICAI for surpassing the Institute of Chartered Accountants of England and Wales.

Department of Telecommunications, Office of the Principal Controller of Communication Accounts, Kolkata has conveyed that while reviewing and assessing the Documents submitted by ISPs (Internet Service providers) the department has benefited immensely using UDIN – an initiative of ICAI.

Central Bureau of Communication (CBC), Government of India approached the UDIN Directorate, for placing systematic reliance on UDIN to assess the veracity of the information certified by Chartered Accountants in the prescribed format for the empanelment of the news agencies based on circulation and rates. The certified information by a Chartered Accountant becomes a basis for empanelment of the news agencies.

Ministry of Corporate Affairs had appreciated the initiative of ICAI for bringing this concept of UDIN which will eradicate the practice of bogus certificates and save various regulators, banks etc. from being misled.

Central Board of Direct Taxes (CBDT) has highly appreciated the concept of UDIN which will enable the regulators to easily verify the authenticity of the documents certified by CAs and have mandated the validation of the UDINs in all the IT forms and Tax Audit Reports filed by CAs at the e-filing portal.

CBDT in response to our representation dated 12th May 2021, has provided the facility of bulk updation of UDIN at the e-filing portal for all the IT forms including 15 CB forms.

Indian Banks' Association (IBA) has communicated to all the Banks to Impress for UDIN in all certificates certified by CAs submitted to them.

Securities and Exchange Board of India (SEBI) has included column for mentioning UDIN in their forms issued by CAs.

Various **Government Departments and stakeholders** have been actively utilizing the services of UDIN Portal to verify the authenticity of the documents.

Various **State Governments** have mandated mentioning UDIN in Form II (for judging financial capability) submitted by the bidders participating in their tender process. They have also been verifying the authenticity of the documents received by them from UDIN Portal.

INTERNATIONAL RECOGNITION

Interactive meeting with His Majesty's Revenue and Customs (HMRC) to understand the functionality of the UDIN: On 30th May 2025, on request from the CBDT, ICAI showcased the UDIN system before a visiting delegation from His Majesty's Revenue and Customs (HMRC), UK, at the Centre for Taxation and Finance, New Delhi. This knowledge-sharing engagement, held under the collaborative "Risking of Agents" project with the Central Board of Direct Taxes (CBDT), reflected growing global interest in UDIN as a best practice tool.

Expressions of Interest for adoption of UDIN:

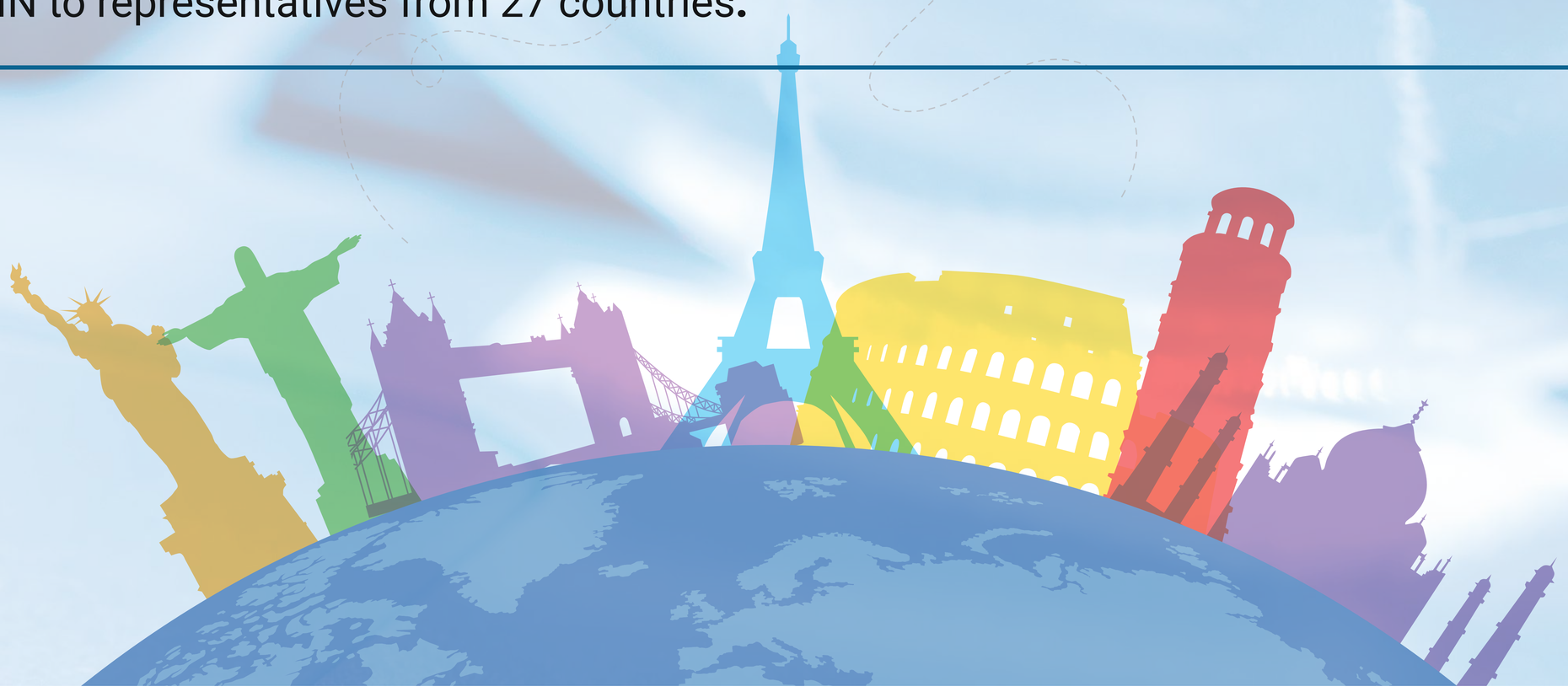
- Institute of Certified Public Accountants of Kenya (ICPAK) - Meeting held on 3rd February 2025, to discuss the process and protocols for implementation of UDIN in Kenya.

- Institute of Chartered Accountants of Nigeria (ICAN) - Meeting was held on 18th Octo ber 2023, to discuss the process and protocols for implementation of UDIN in Nigeria.

- National Board of Accountants and Auditors (NBAA), Tanzania - Meetings held in February and April 2023 to discuss UDIN implementation in Tanzania. It is a matter of pride that an appreciation letter was received from NBAA.

21st World Congress of Accountants (WCOA 2022), Mumbai: UDIN discussed extensively under the theme "Robust Regulatory Framework". Recognized globally as a pivotal tool for go vernance and fraud prevention.

11th AOSSG Annual General Meeting (Nov 2019, Goa): Presentation on Impact Analysis of UDIN to representatives from 27 countries.



Interactive meetings: on UDIN with International Professional Accountancy Organizations – Including ICA Nepal, Institute of Indonesia Chartered Accountants, CECCAR (Romania), NBAA (Tanzania), ICAN (Nigeria), Institute of Singapore Chartered Accountants, Chartered Accountants Australia and New Zealand, College of Banking and Financial Studies, and Association of National Accountants of Nigeria.

IFAC Council (Nov 2019, Vancouver): Presentation during International Networking Meet organized by ICAI British Columbia Chapter. UDIN concept and benefits highly appreciated by the IFAC Council.

SAFA (South Asian Federation of Accountants): formed a Task Force to implement UDIN across member bodies.

ICAI leads the Task Force, providing technical expertise and guidance.

- **1st Task Force Meeting:** held on 29th July 2019, Colombo, Sri Lanka - Detailed presentation on UDIN delivered by ICAI. ICAI Bangladesh, ICA Pakistan & ICA Nepal have sought ICAI's support for implementing UDIN in their respective member bodies.

- **2nd Task Force Meeting:** held on 13th August 2020 - Bangladesh, Srilanka, Pakistan, Nepal and Afghanistan attended the meeting, sought ICAI's support for implementation of UDIN in their countries.

- **3rd Task Force Meeting:** held on 22nd June, 2021 - Updates on UDIN in India were presented by ICAI

TRADEMARK AND COPYRIGHT

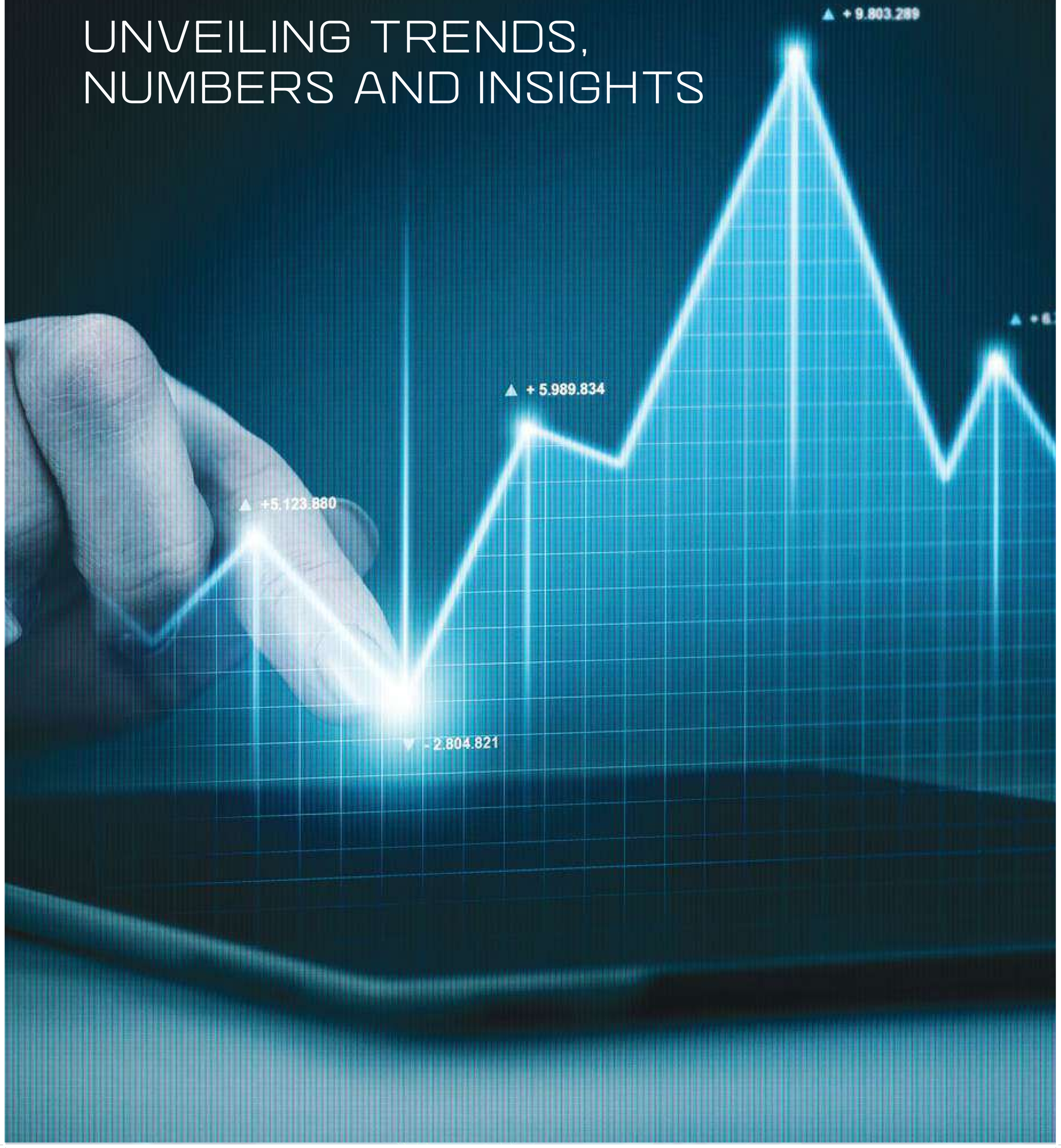
The acronym "UDIN' has been registered under the Trademarks Act, 1999 with effect from March 15, 2019 in the name of The Institute of Chartered Accountants of India under the seal of Registrar of Trade Marks. Institute has obtained Copyright for UDIN Portal on 9th February 2021.

In addition, the e-filing application for registration of the UDIN logo under Copyright, Intellectual Property, and Trademark (CIPT) was submitted on 1st September 2025, thereby further safeguarding the identity and integrity of the UDIN initiative.

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STATISTICALLY SPEAKING

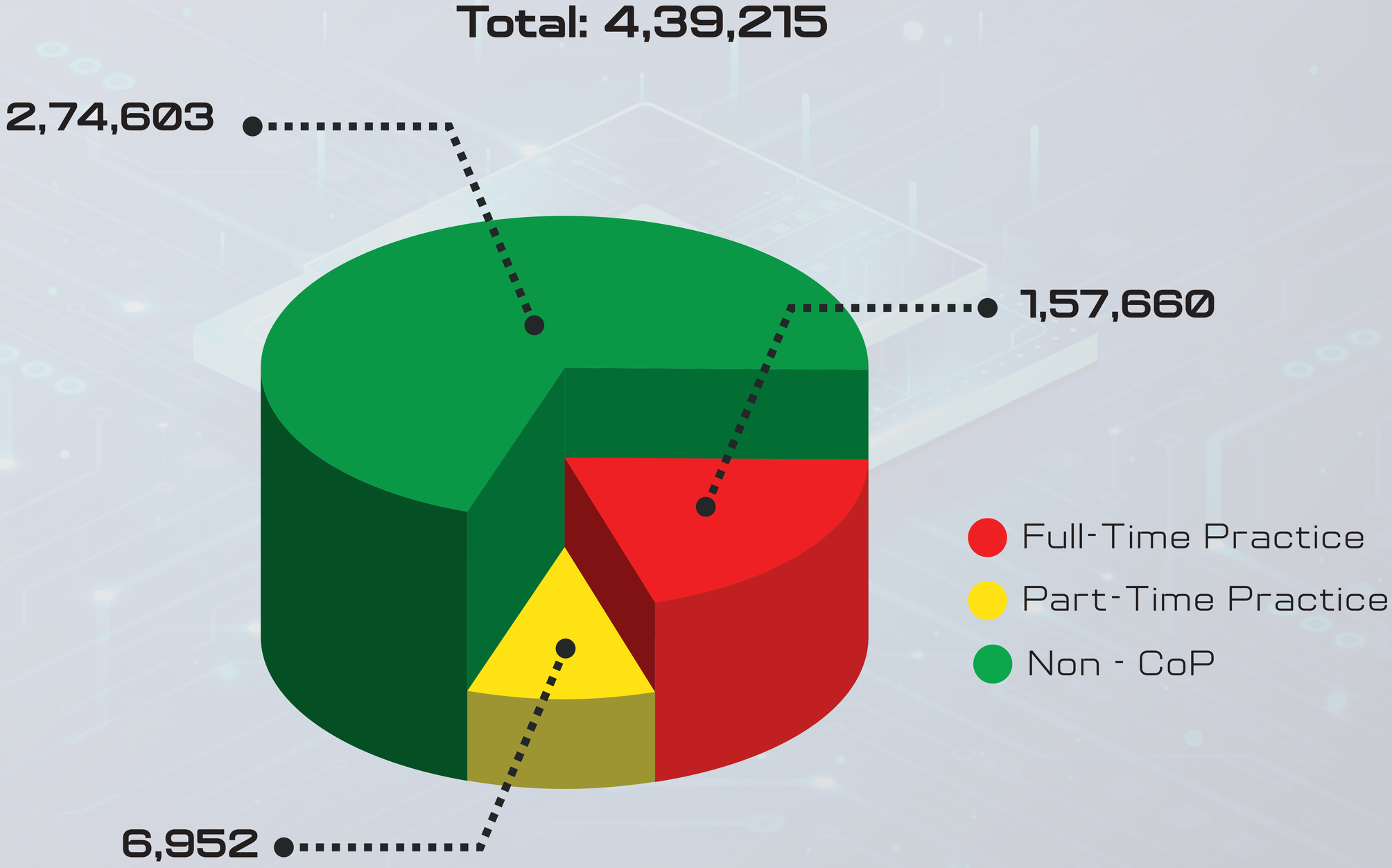
UNVEILING TRENDS, NUMBERS AND INSIGHTS



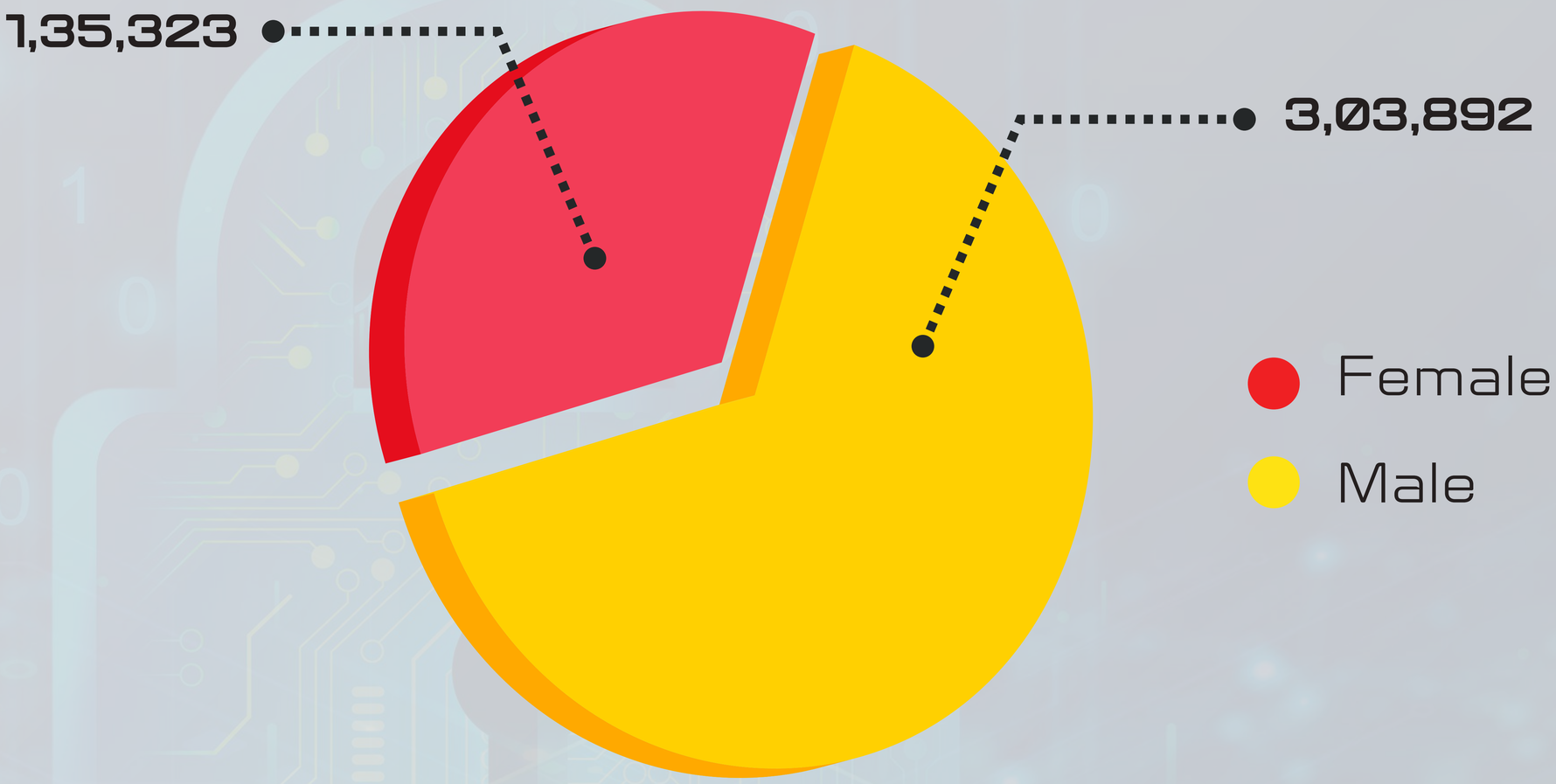
PANORAMIC VIEW

MEMBERS & UDINs

1. ICAI MEMBERSHIP - A GLANCE (Till Jan'26)

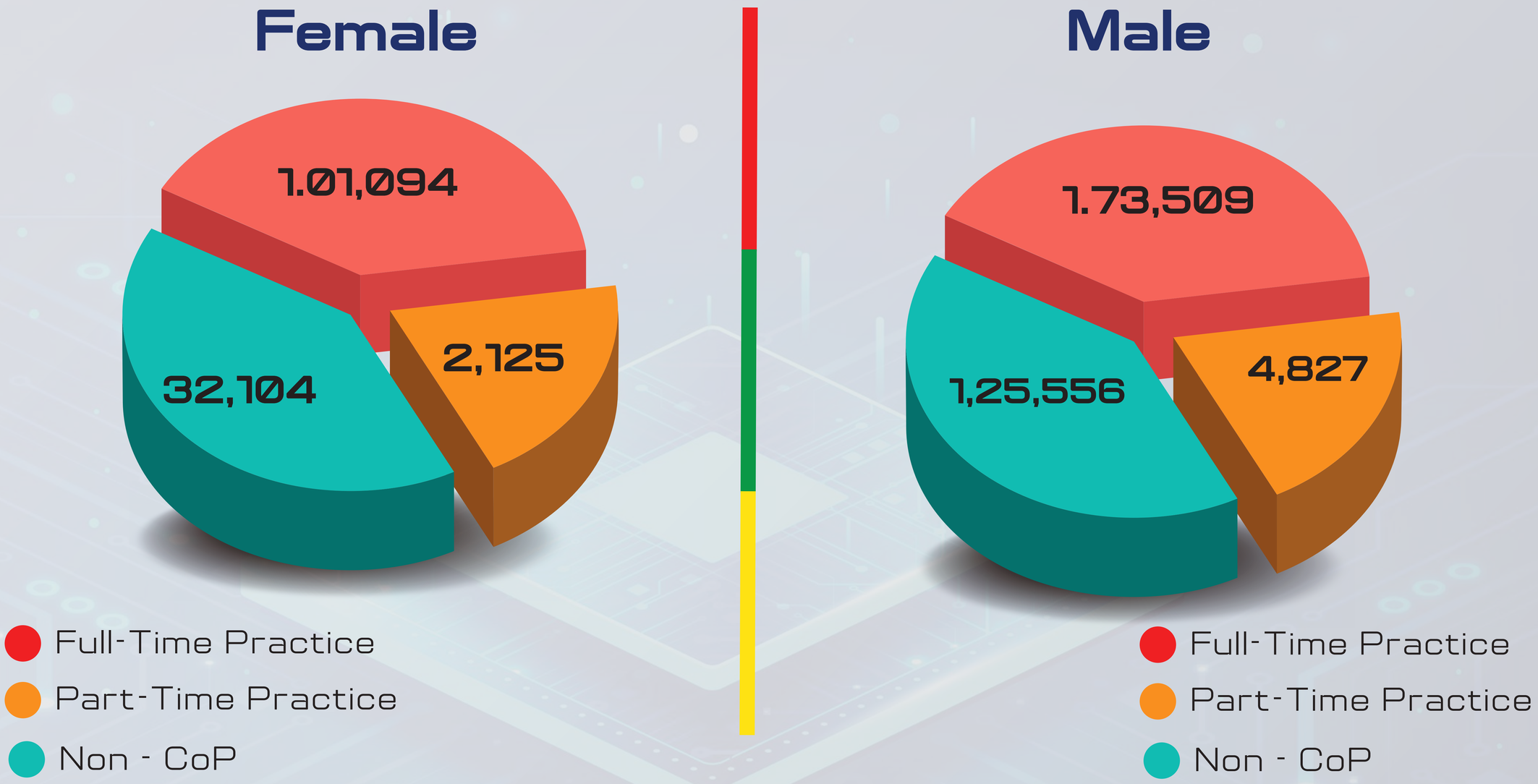


2. ICAI MEMBERSHIP - A GLANCE - BASED ON GENDER (Till Jan'26)



(Source: Self Service Portal)

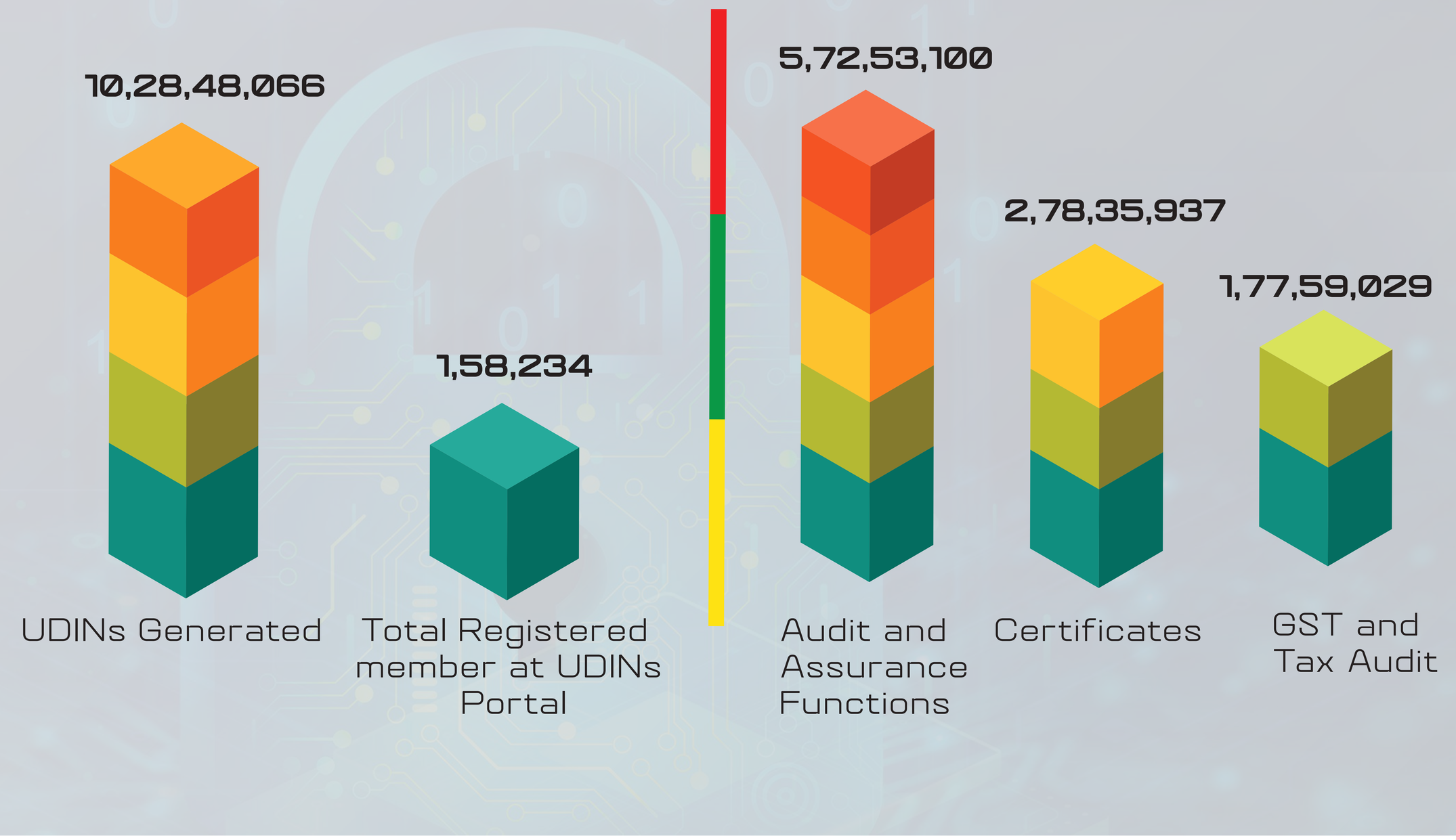
3. ICAI MEMBERSHIP - A GLANCE - GENDER-WISE MEMBER'S STATUS OF PRACTICE (Till Jan'26)



(Source: Self Service Portal)

4. TOTAL NUMBER OF UDINs GENERATED

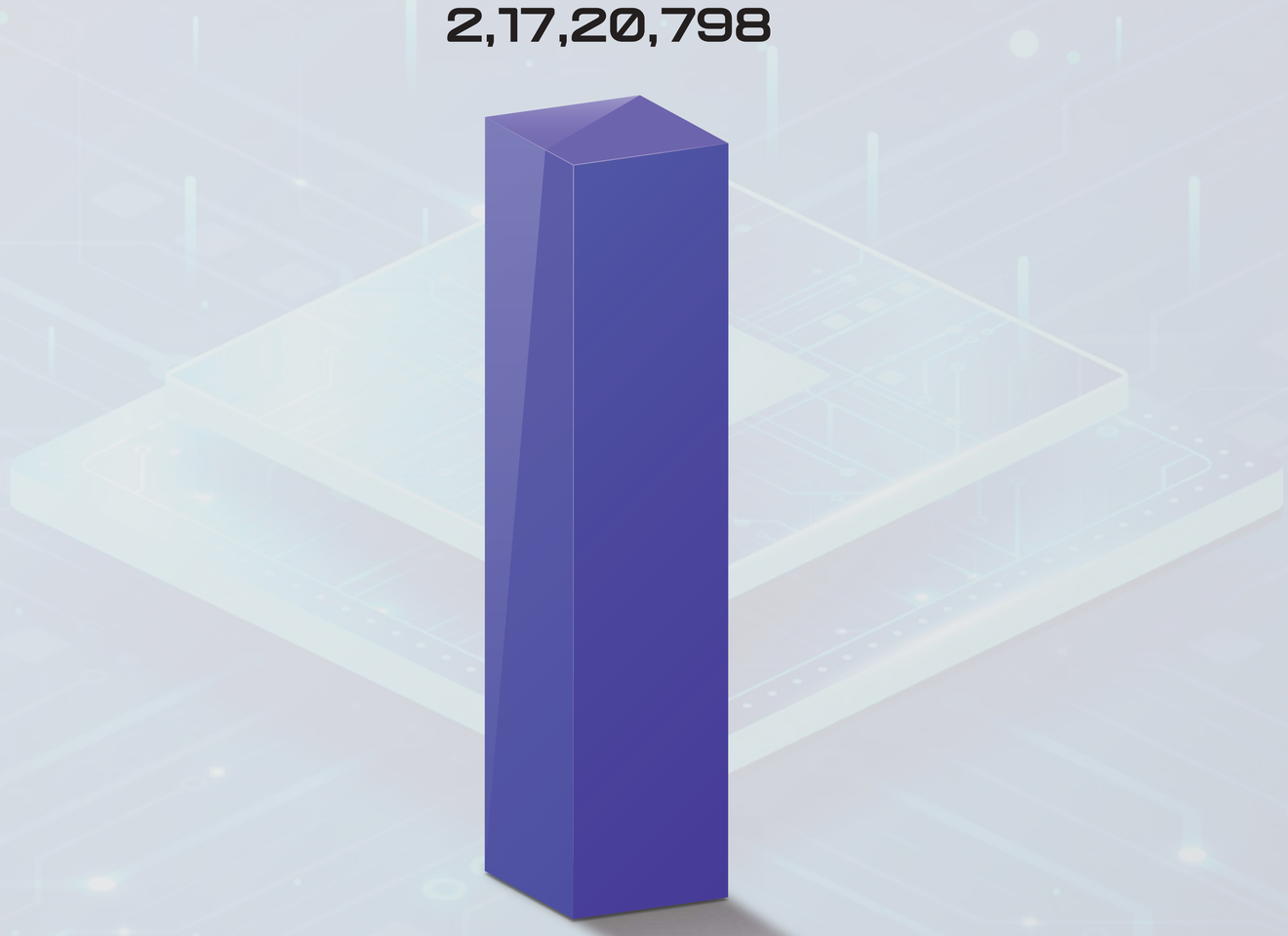
(Till Jan'26)



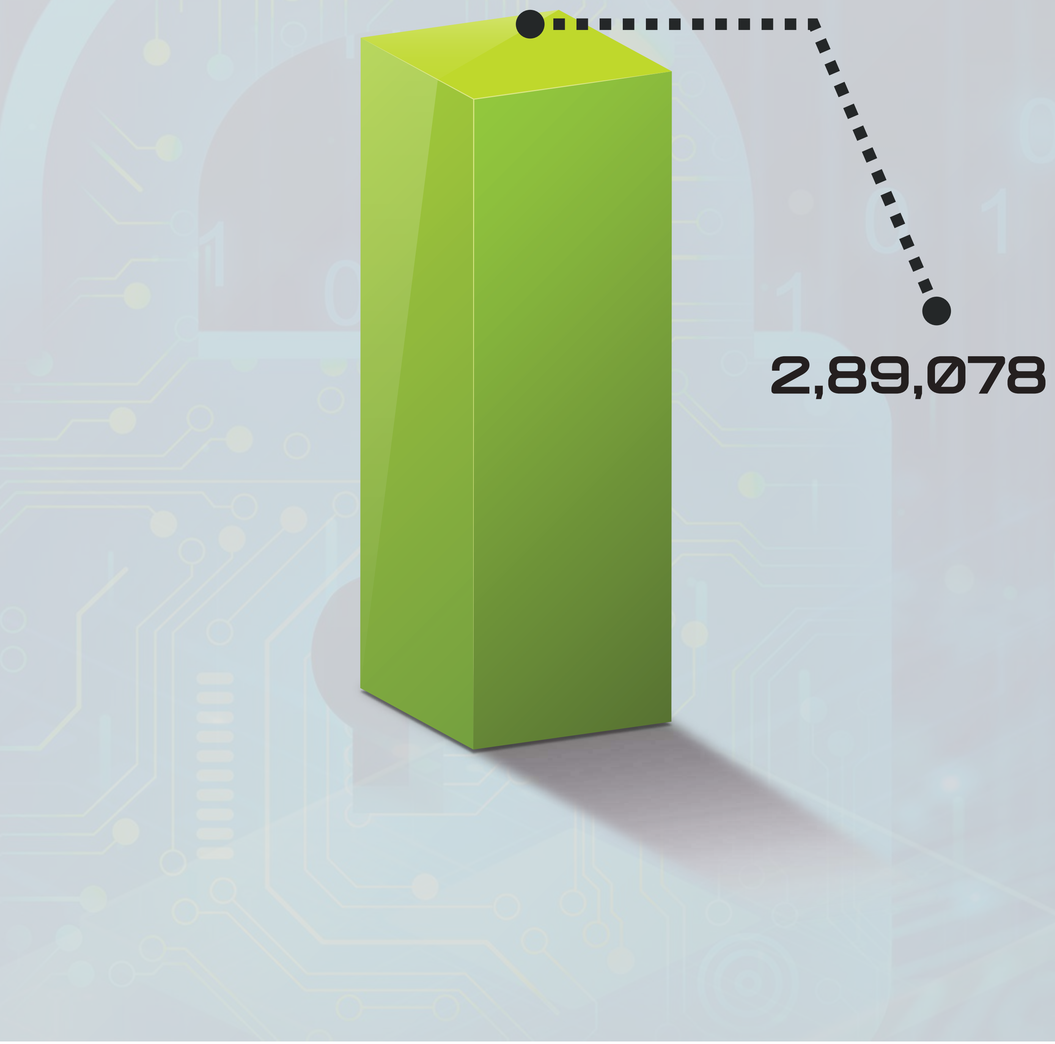
UDIN ANALYSIS

YEAR 2025 (Data range of UDINs: Jan - Dec)

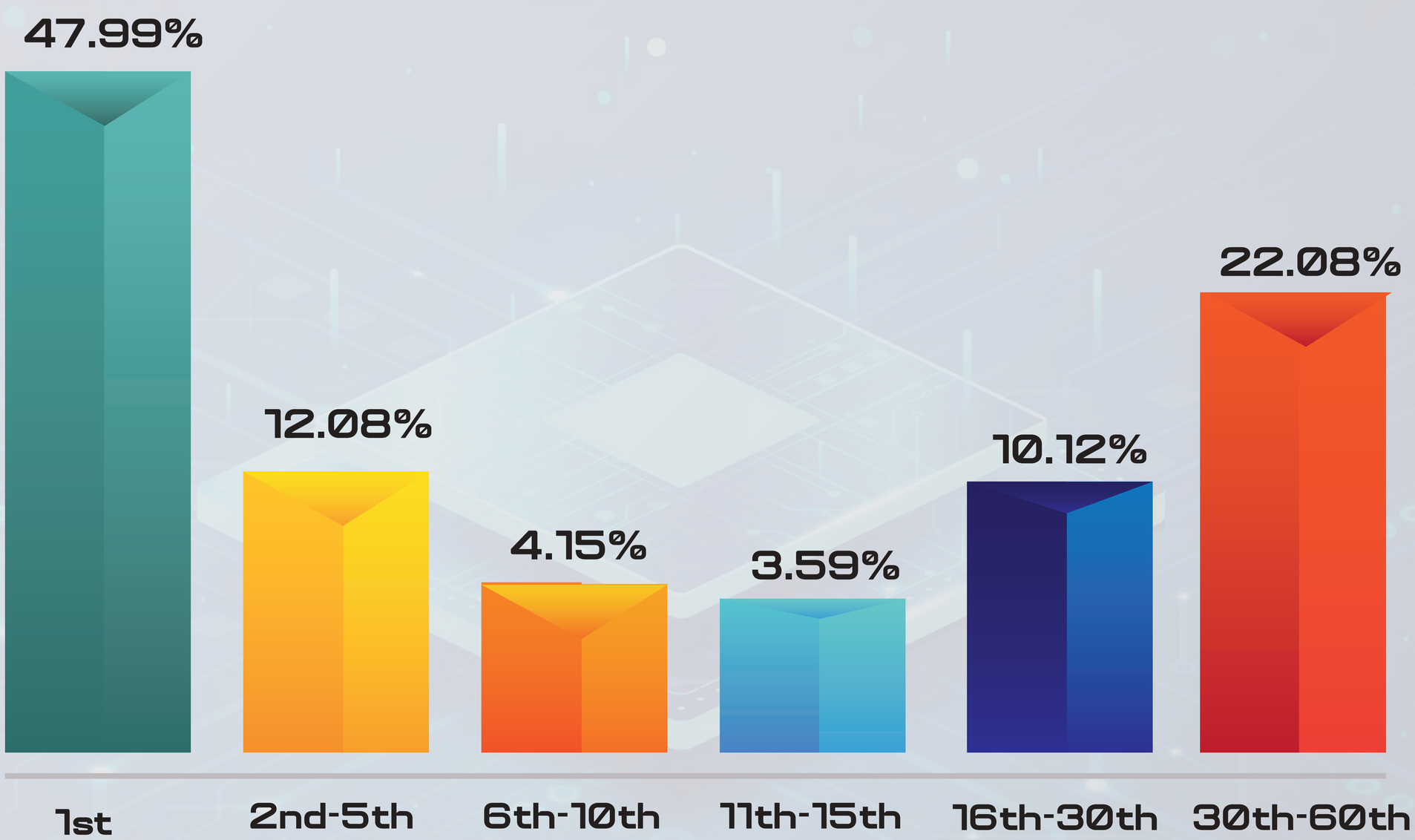
5. TOTAL UDINs GENERATED IN THE YEAR 2025



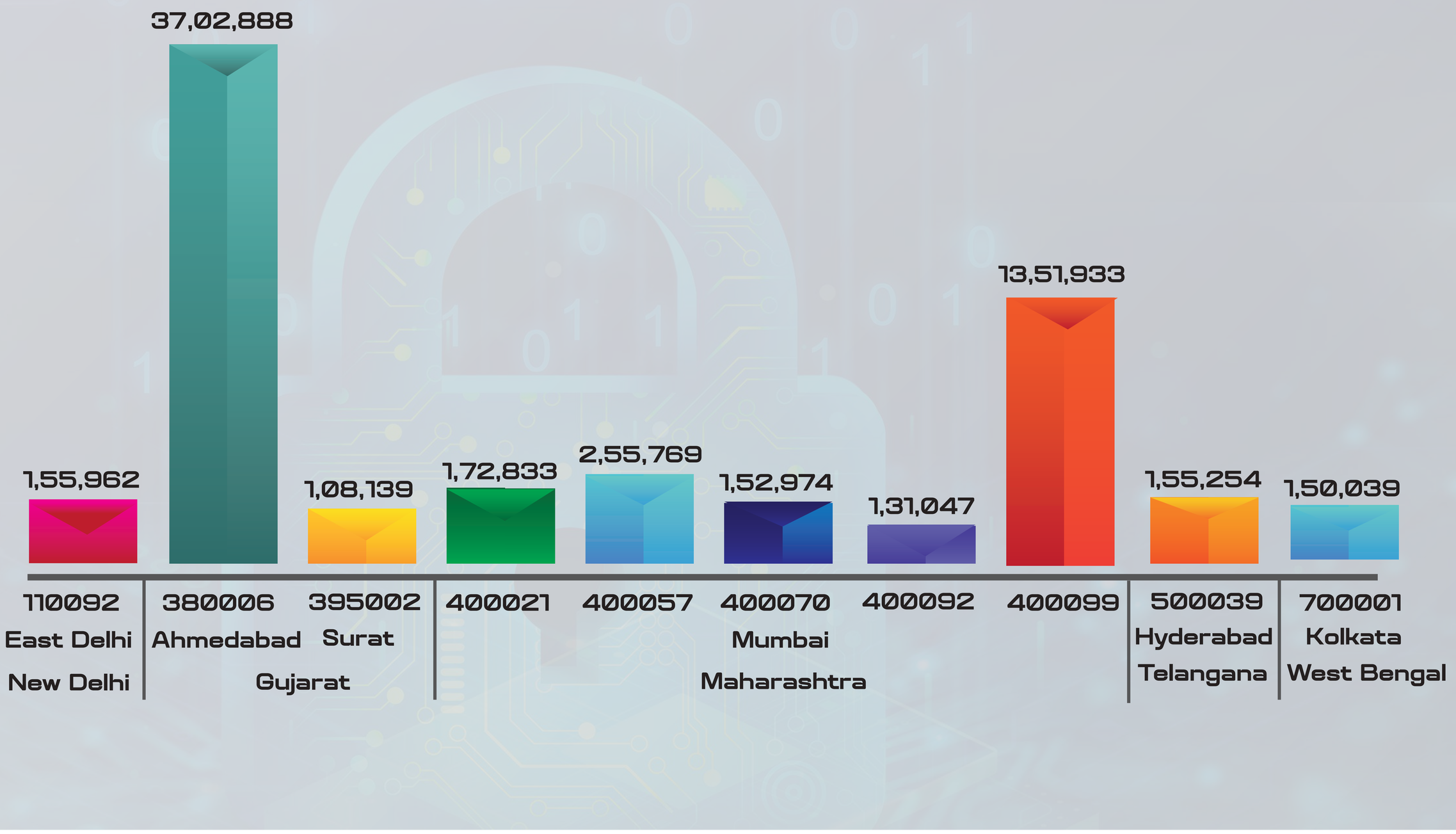
6. HIGHEST UDINs GENERATED IN A SINGLE DAY IN THE YEAR 2025



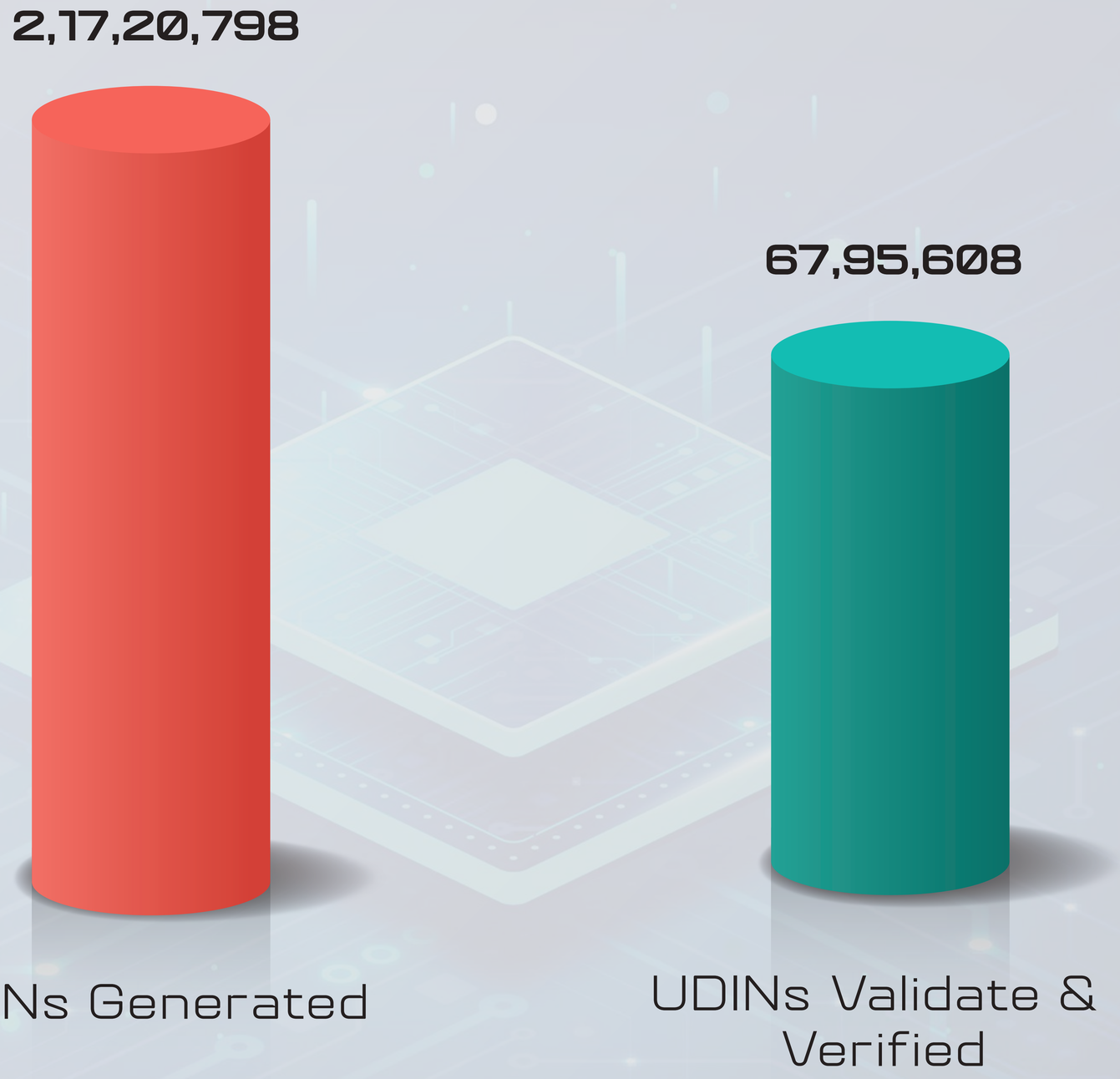
7. TIME SPAN IN WHICH UDINs WERE GENERATED IN THE YEAR 2025



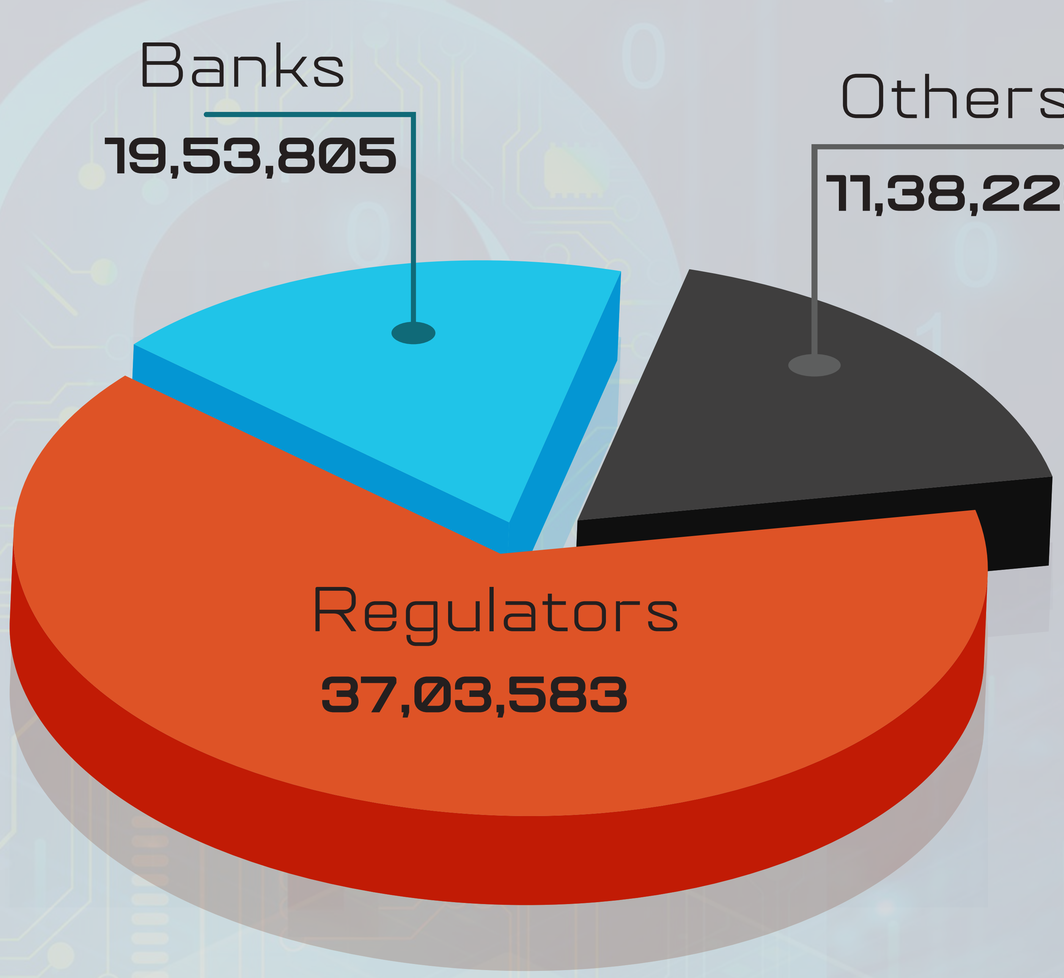
8.TOP 10 GEOGRAPHICAL AREA (BASED ON PINCODE) IN THE YEAR 2025



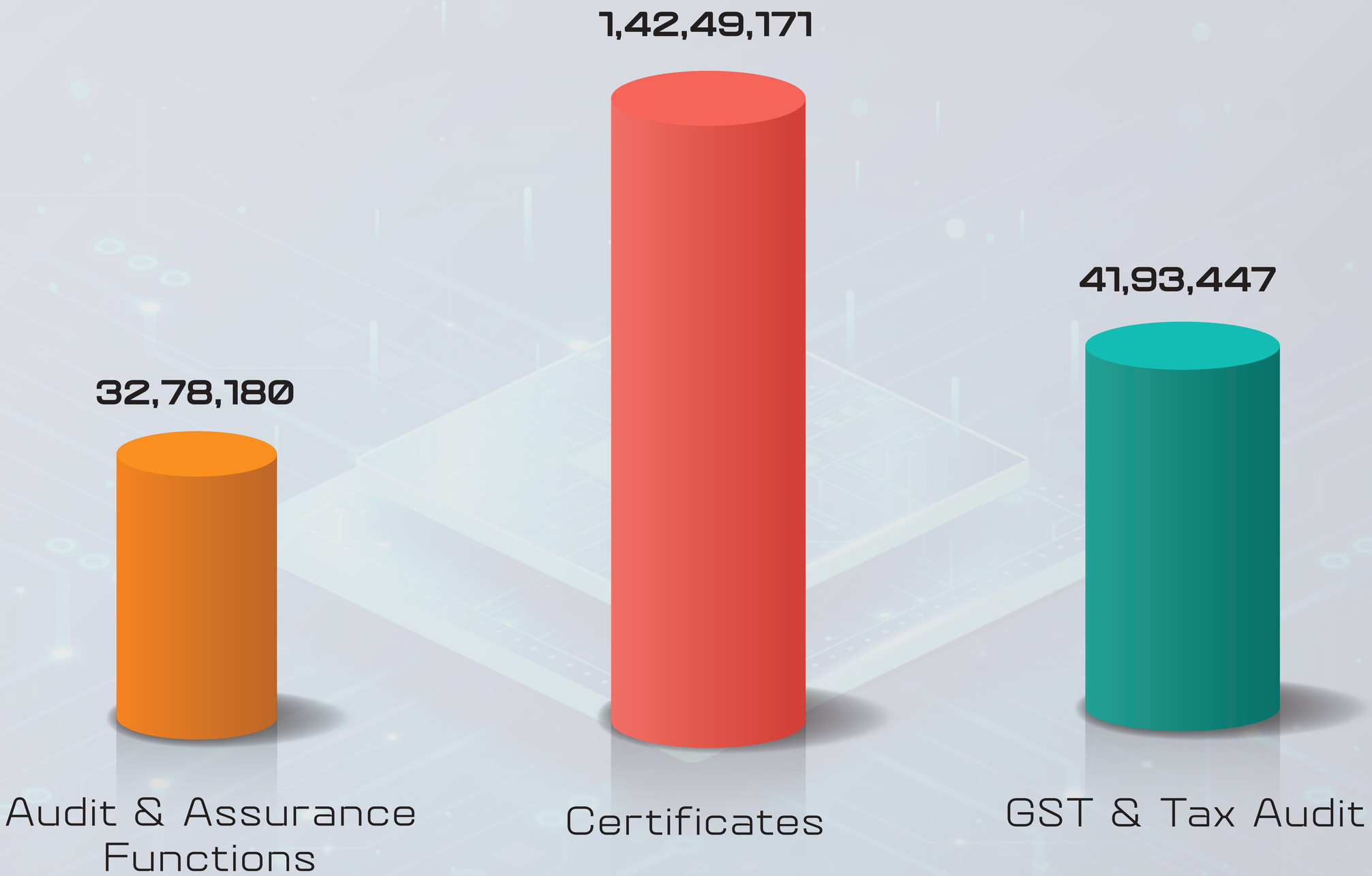
9. UDINS GENERATED V/S UDINs VERIFIED BY BANKS, REGULATORS & OTHERS IN THE YEAR 2025



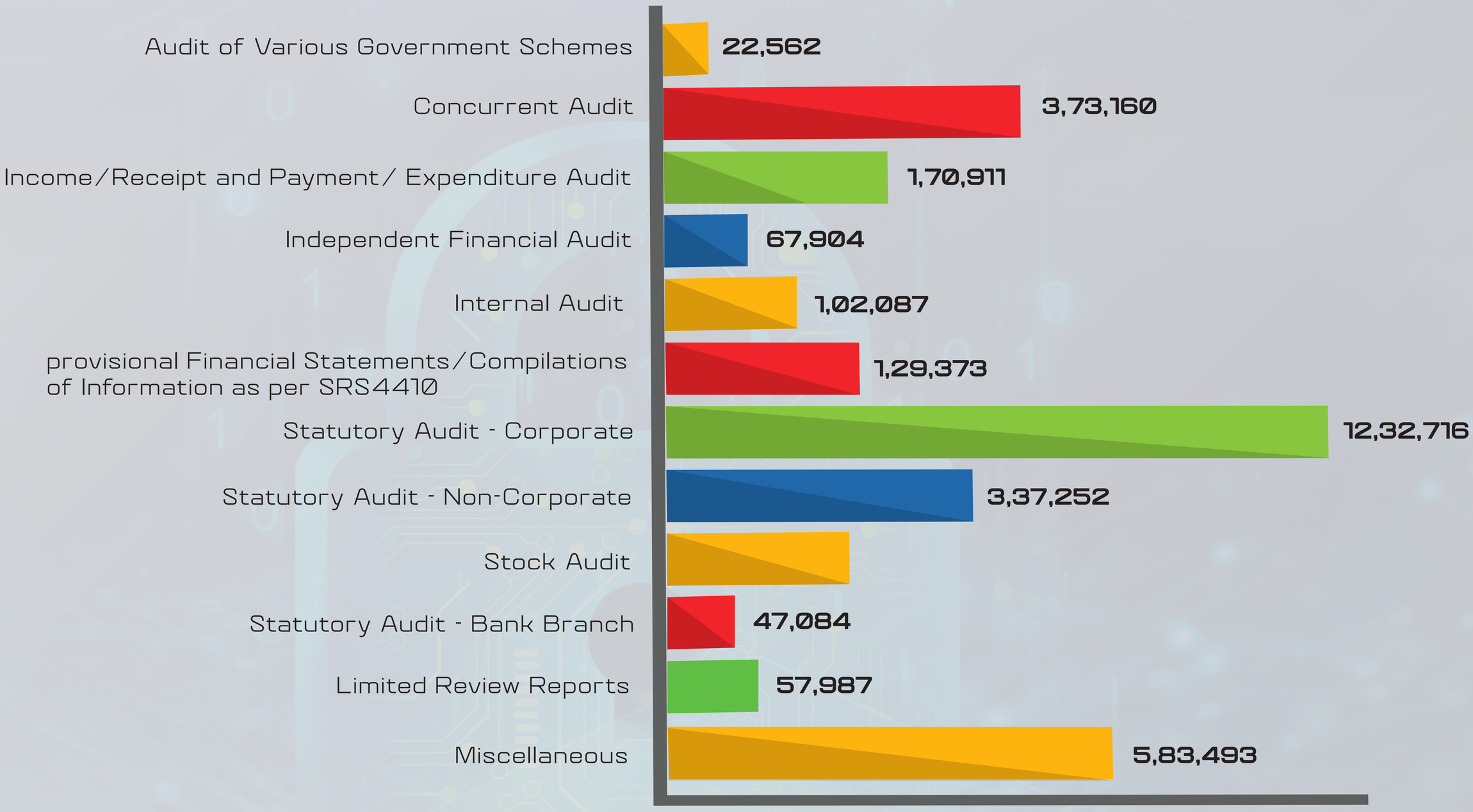
10. TOTAL NO. OF UDINs VERIFIED - BANKS, REGULATORS & OTHERS IN THE YEAR 2025



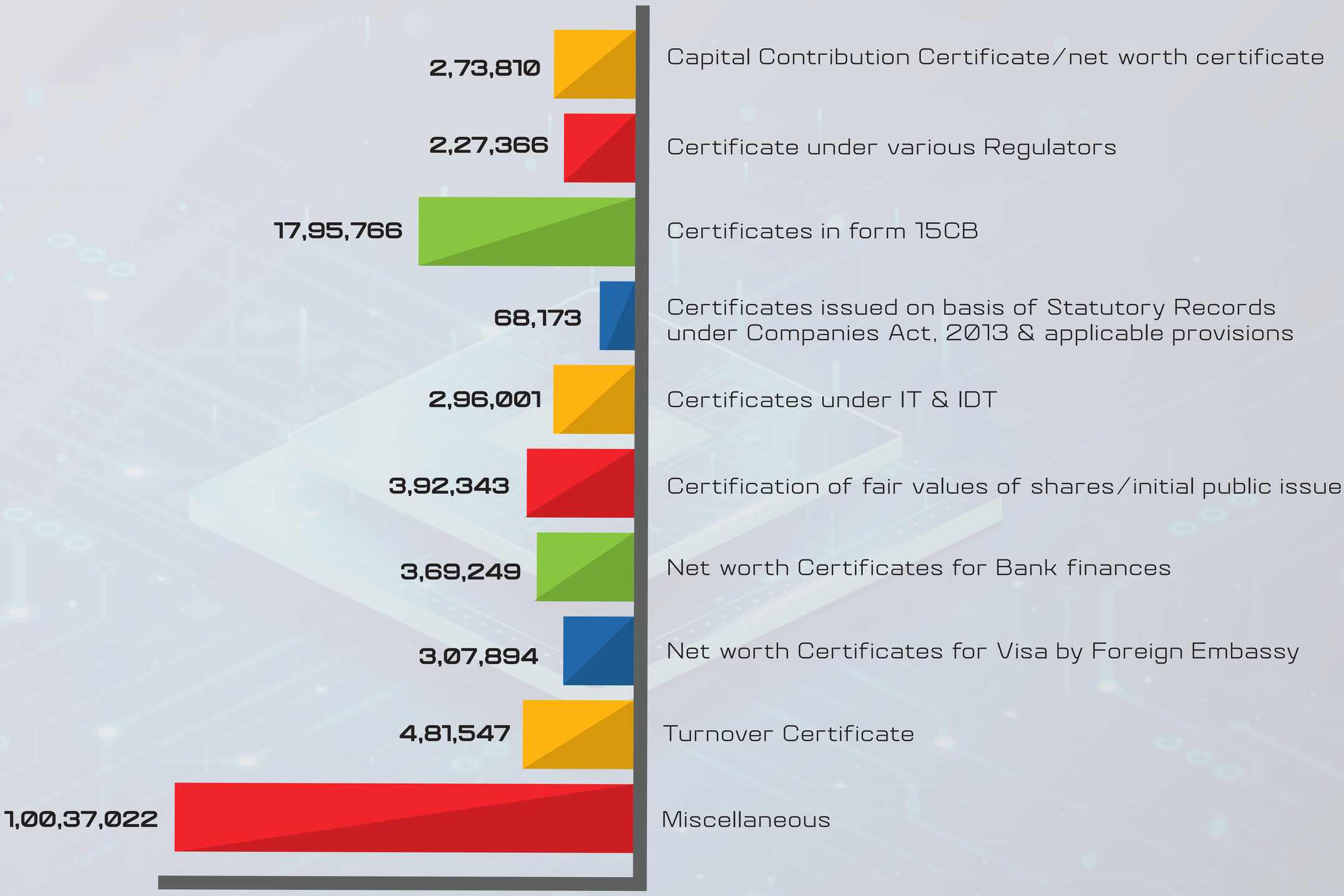
11. CATEGORY-WISE UDINs GENERATED IN THE YEAR 2025



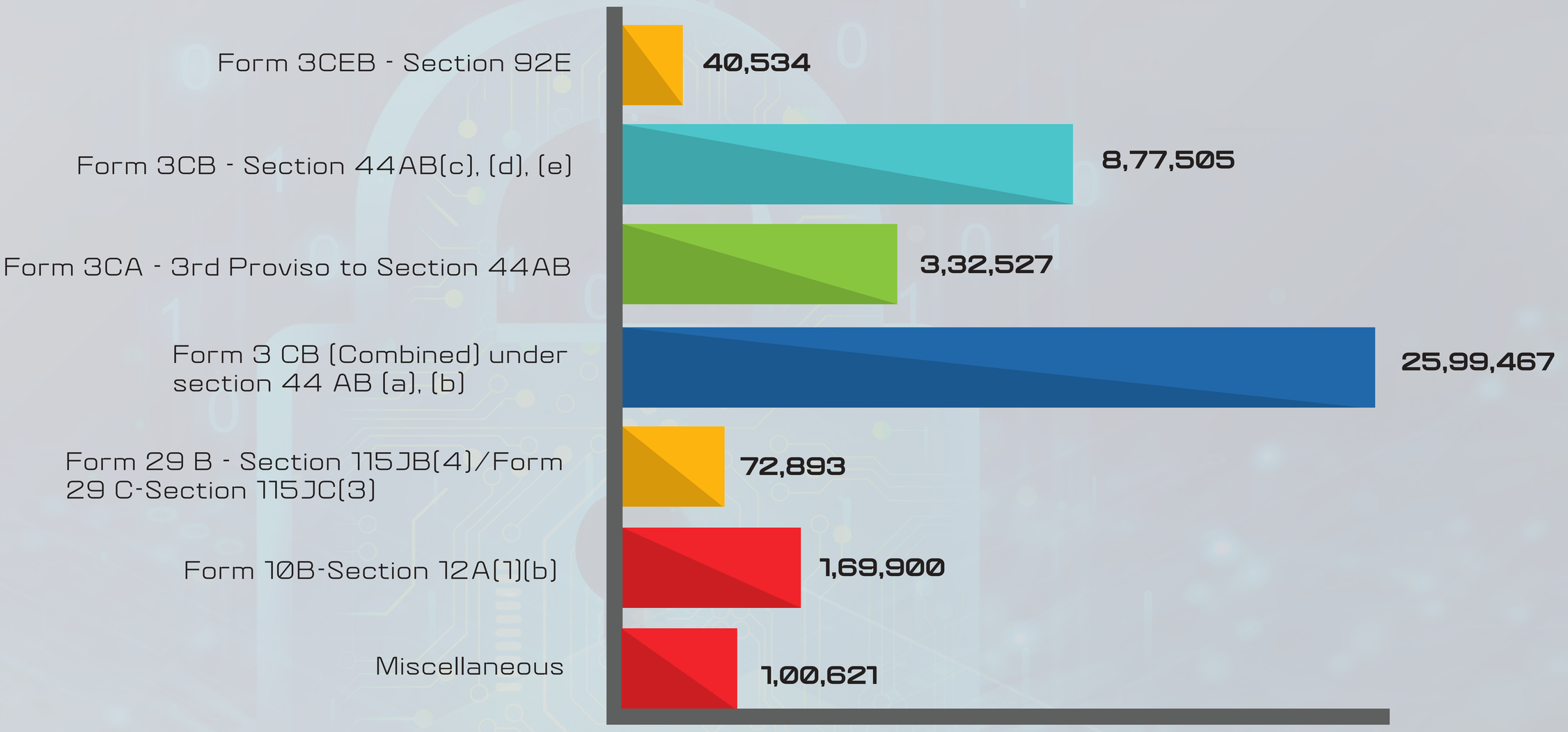
12. SUB-CATEGORY WISE UDINs GENERATED UNDER AUDIT & ASSURANCE FUNCTIONS IN THE YEAR 2025



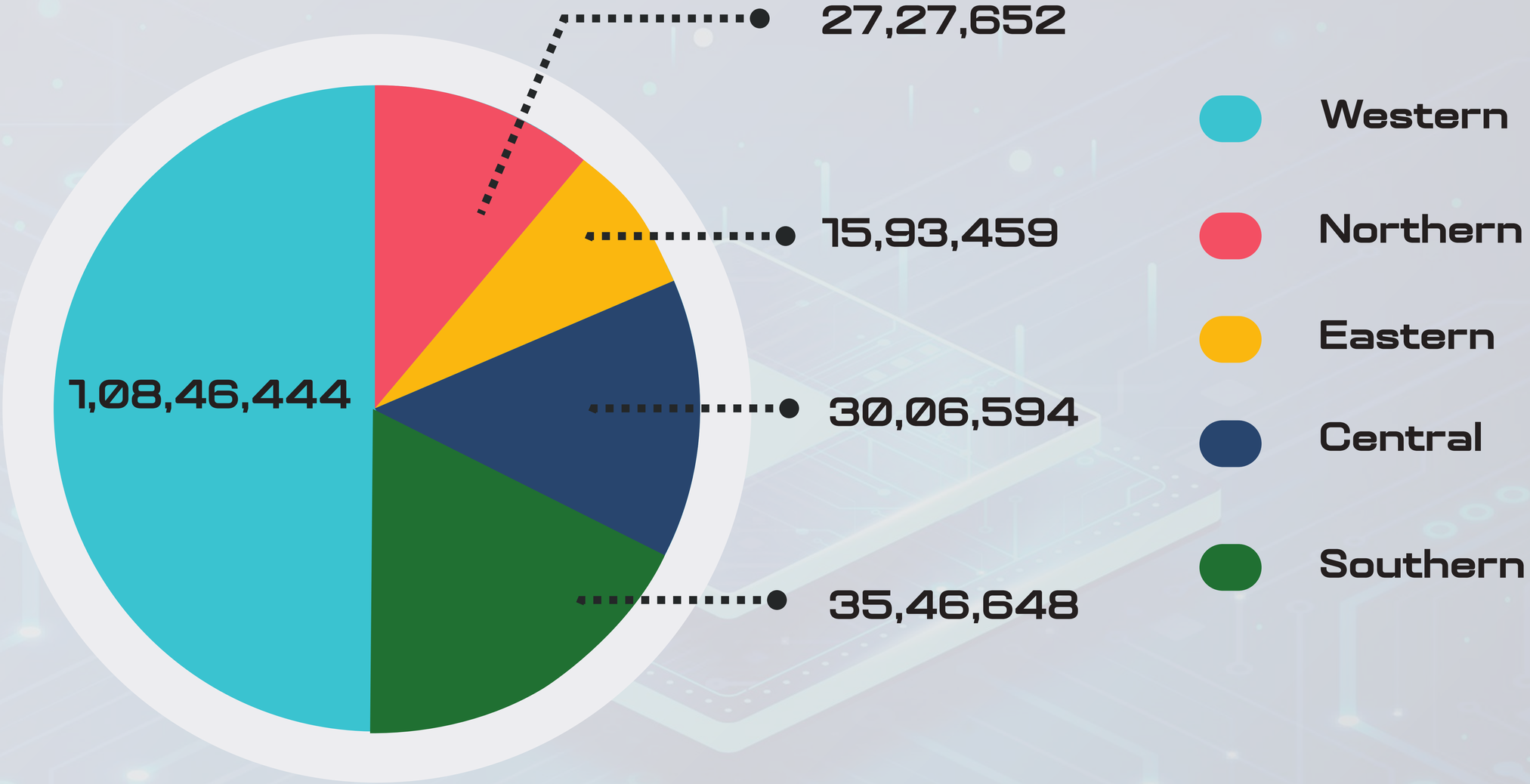
13. SUB-CATEGORY WISE UDINs GENERATED UNDER CERTIFICATES IN THE YEAR 2025



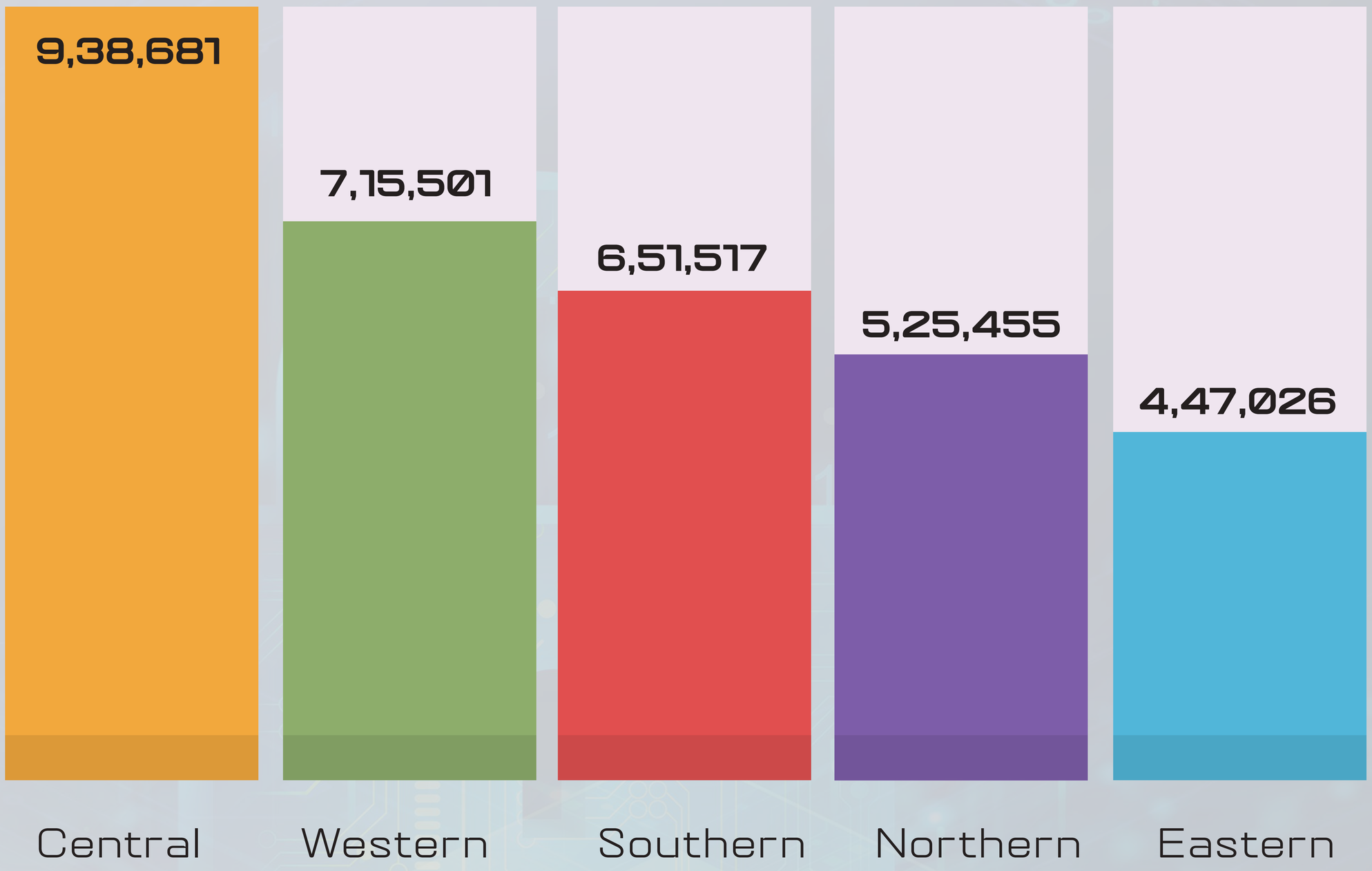
14. SUB-CATEGORY WISE UDINs GENERATED UNDER GST & TAX AUDIT IN THE YEAR 2025



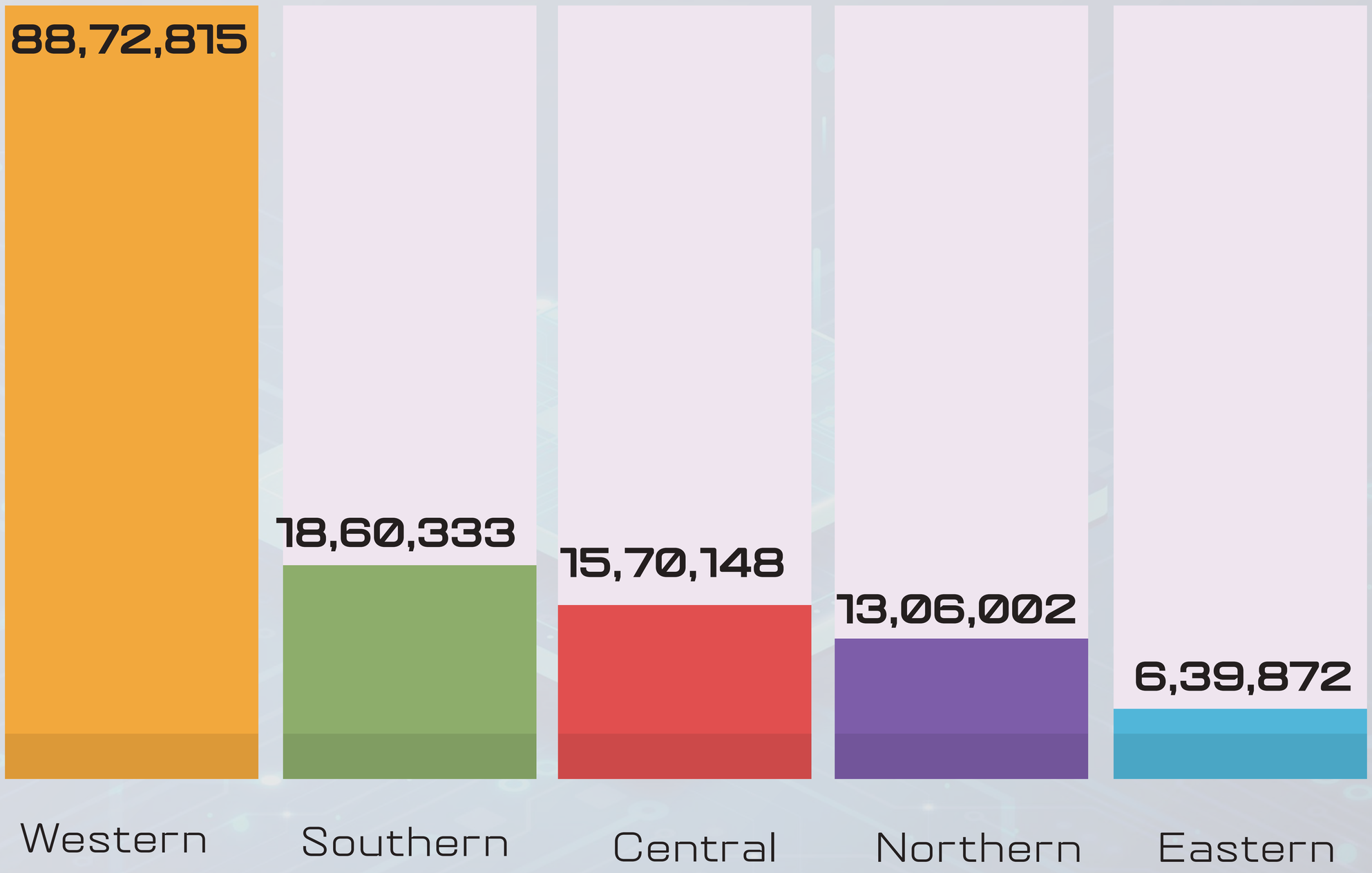
15. REGION-WISE UDINs GENERATED IN THE YEAR 2025



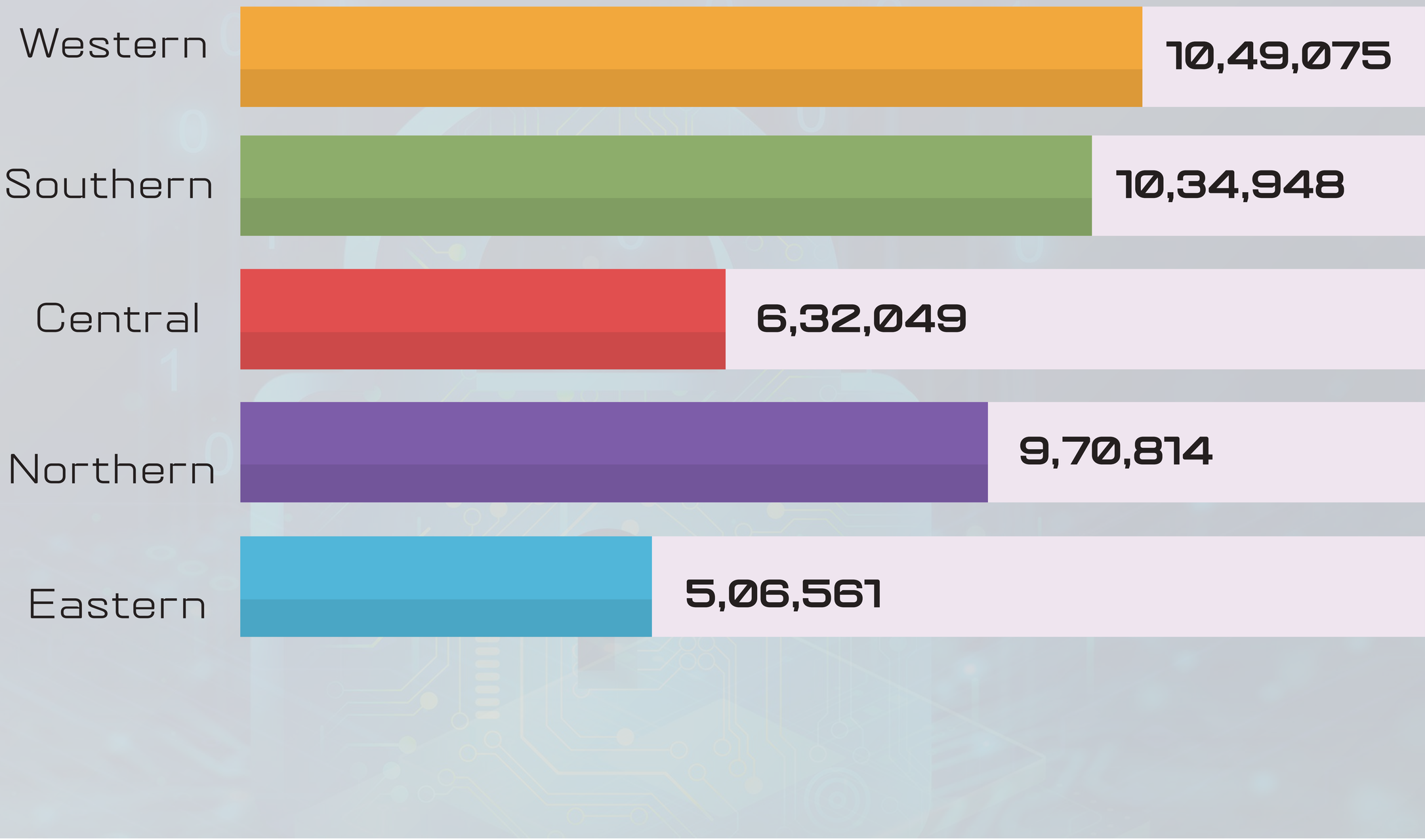
16. REGION-WISE UDINs GENERATED FOR AUDIT & ASSURANCE FUNCTIONS IN THE YEAR 2025



17. REGION-WISE UDINs GENERATED FOR CERTIFICATES IN THE YEAR 2025



18. REGION-WISE UDINs GENERATED FOR GST & TAX AUDIT IN THE YEAR 2025

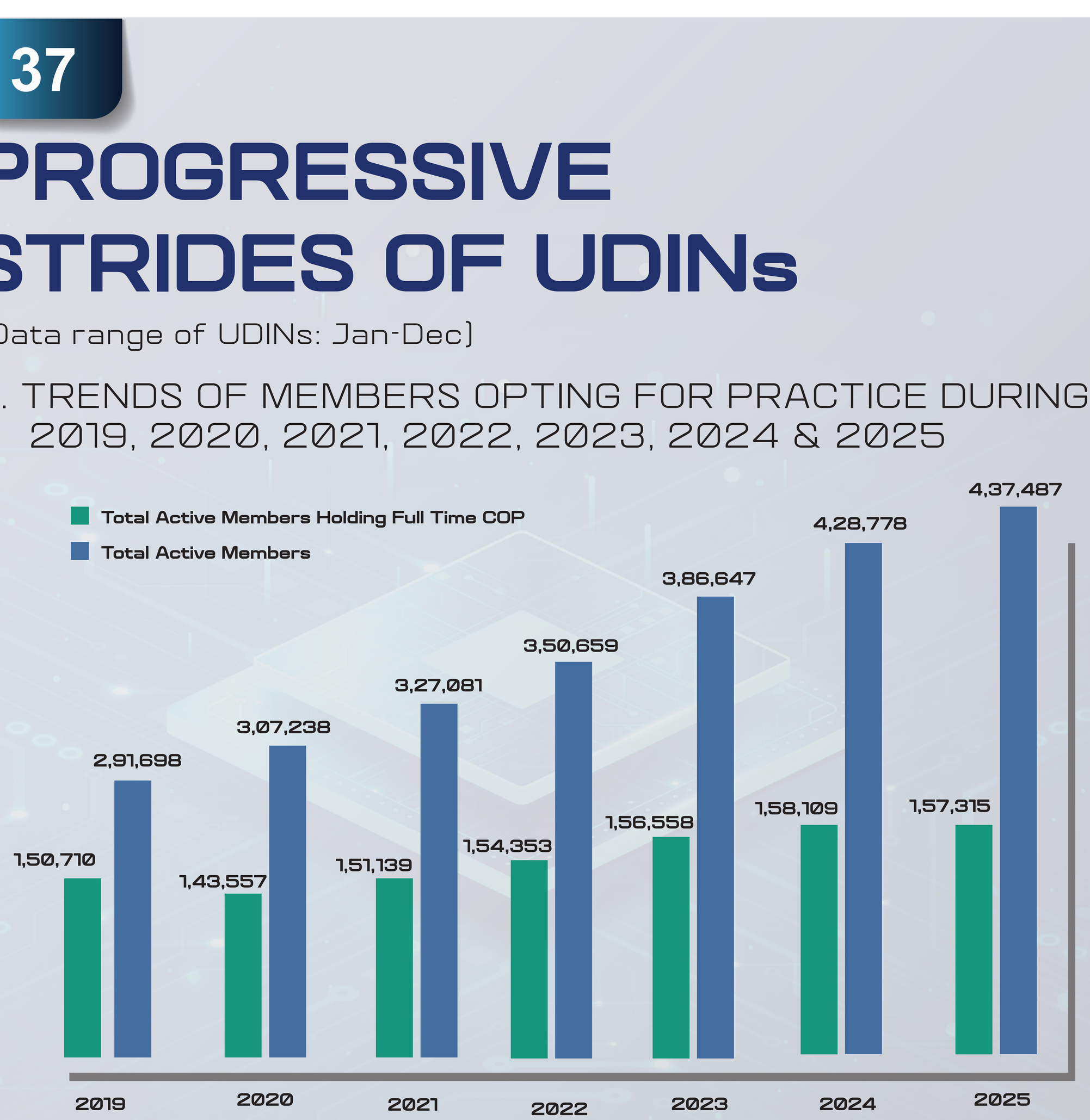


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PROGRESSIVE STRIDES OF UDINs

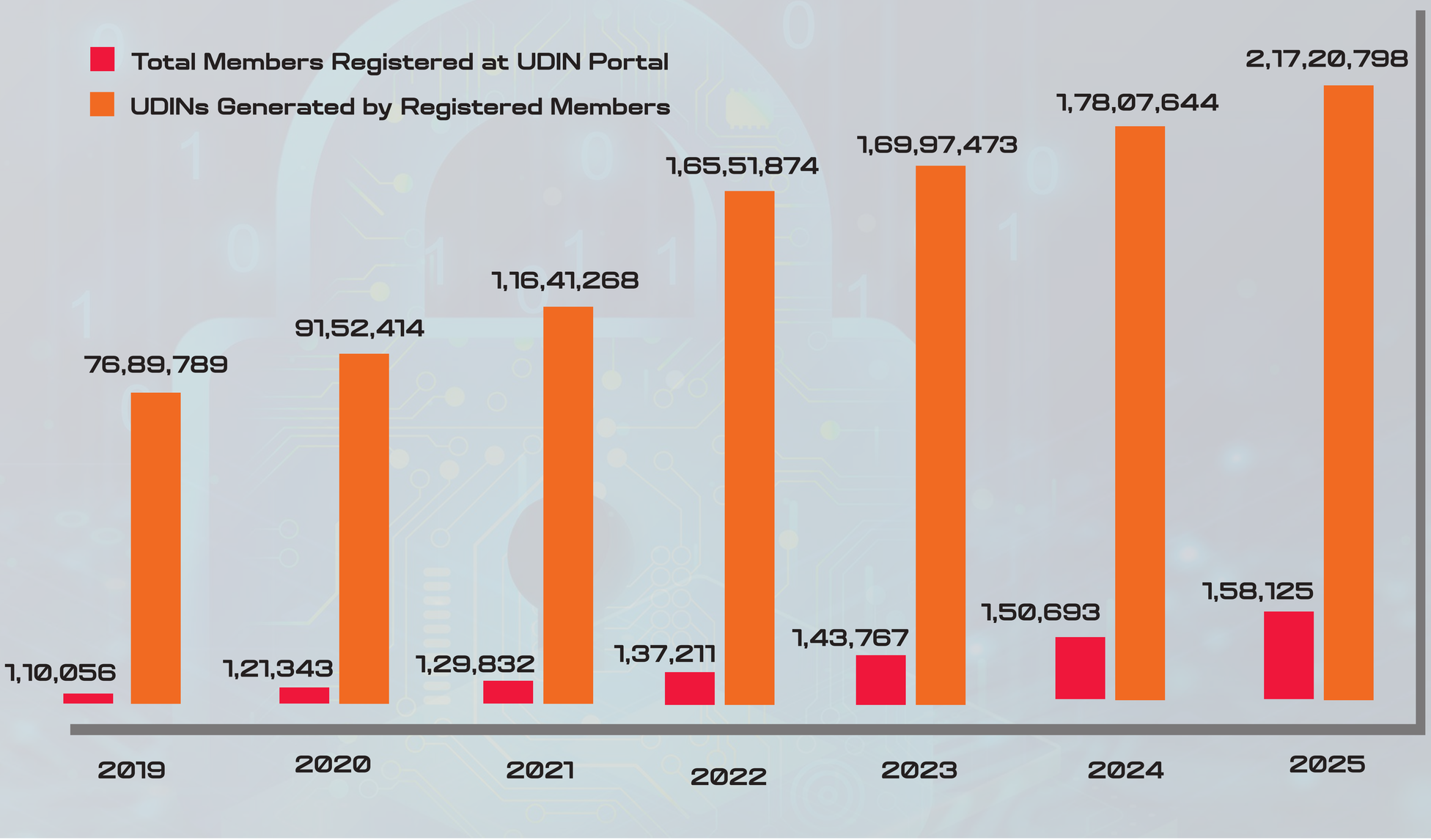
(Data range of UDINs: Jan-Dec)

19. TRENDS OF MEMBERS OPTING FOR PRACTICE DURING 2019, 2020, 2021, 2022, 2023, 2024 & 2025

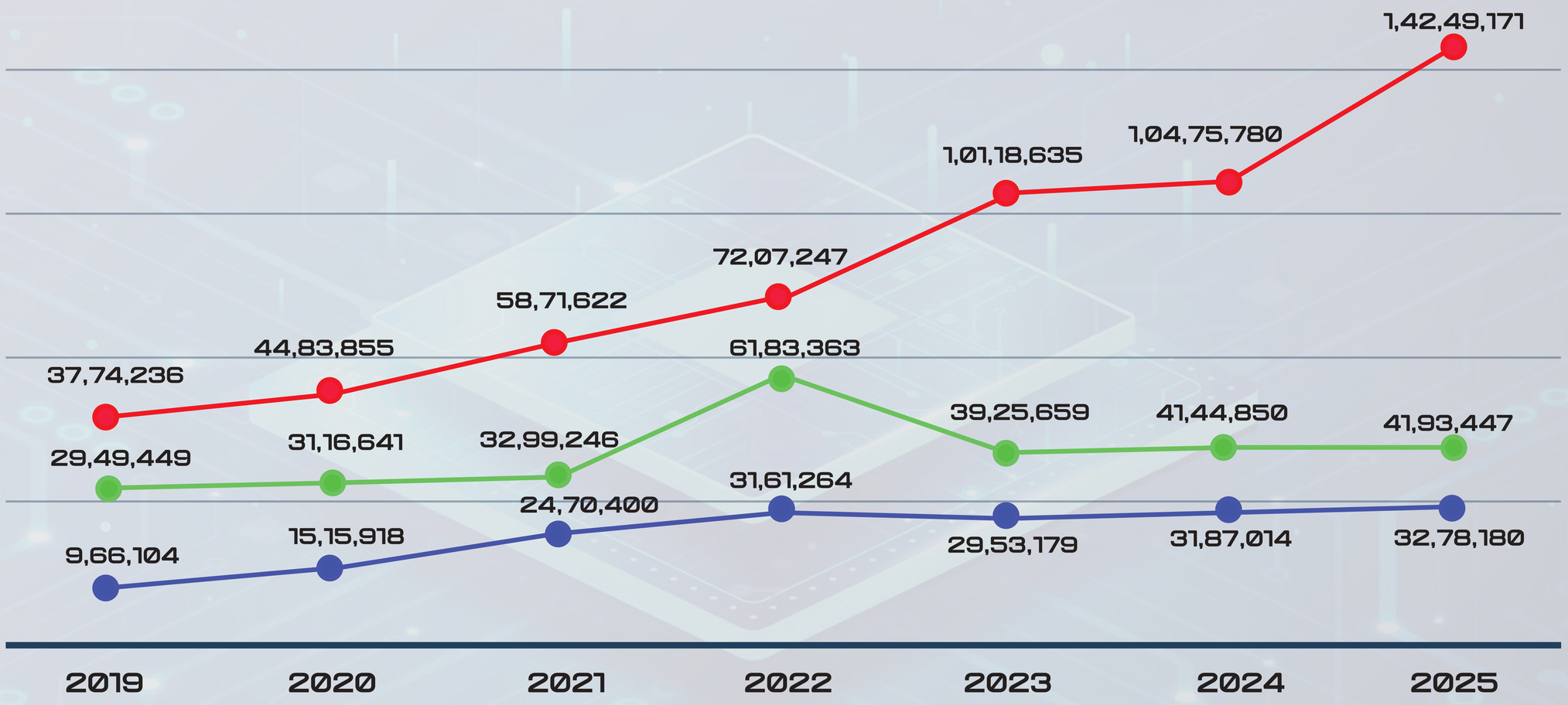


(Source: Self Service Portal)

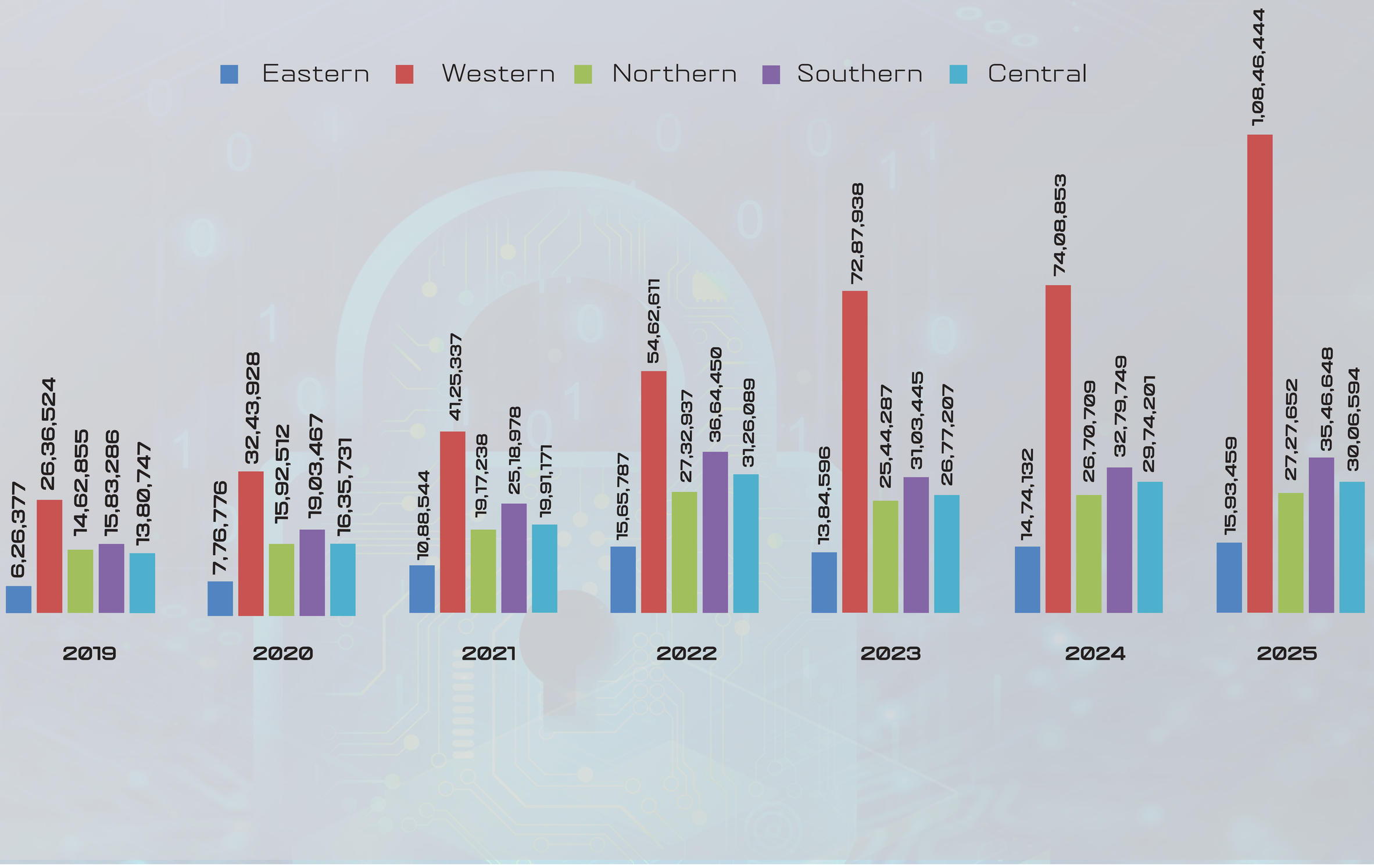
20. TRENDS OF MEMBERS REGISTERING AT THE UDIN PORTAL VIS-À-VIS UDINs GENERATED DURING 2019, 2020, 2021, 2022, 2023,2024 & 2025



21. YEAR-WISE TRENDS OF UDINs GENERATED DURING 2019, 2020, 2021, 2022, 2023, 2024 & 2025



22. REGION-WISE TRENDS OF UDINs GENERATED DURING 2019, 2020, 2021, 2022, 2023, 2024 & 2025



MEDIA COVERAGE

METRO INDIA

UDINS PREVENT RS 70,000-80,000 CR FRAUDS: ICAI

METRO INDIA NEWS | HYDERABAD



The Institute of Chartered Accountants of India (ICAI) has credited the Unique Document Identification Number (UDIN) system with helping prevent potential financial frauds estimated between Rs 70,000 and 80,000 crore.

Speaking at a media briefing, ICAI President Charanjot Singh Nanda highlighted that UDIN, introduced in 2019, is generated for every document certified by a chartered accountant. "Since its launch, over 10 crore UDINs have been issued, significantly enhancing transparency and authenticity of financial documents," he said.

UDIN serves as a verification tool, enabling stakeholders to authenticate documents issued by chartered accountants, thereby curbing misuse and fraudulent activities.

Nanda also shared that the ICAI is planning to introduce restrictions on UDIN generation specifically for tax audits to further strengthen the system and prevent duplication or misuse.

He emphasized that UDIN has become a critical instrument in reinforcing accountability in accounting practices, providing confidence to regulators, businesses, and investors alike.

दिल्ली जागरण

आइसीएआइ-सेना ने समझौता ज्ञापन पर किए हस्ताक्षर



आइसीएआइ और भारतीय सेना मे सत्यापन समझौता पर हस्ताक्षर के बाद प्रदर्शित करते आइसीएआइ अध्यक्ष सीए चरणजोत सिंह नंदा और भारतीय सेना के लेफ्टिनेंट जनरल मुकेश चड्ढा व साथ मे अन्य • सौजन्य आइसीएआइ

जागरण संवाददाता, नई दिल्ली : भारतीय चार्टर्ड एकाउंटेंट्स संस्थान (आइसीएआइ) ने आर्मी परचेज आर्गेनाइजेशन (एपीओ) और डीजीएसटी भारतीय सेना के साथ एक समझौता ज्ञापन पर हस्ताक्षर किए हैं। इसका उद्देश्य सेना की विक्रेता पंजीकरण प्रक्रिया में चार्टर्ड एकाउंटेंट्स द्वारा सत्यापन करना है। आइसीएआइ यूनिक डाक्यूमेंट आइडेंटिफिकेशन नंबर (यूडीआइएन) एप्लीकेशन प्रोग्रामिंग इंटरफेस (एपीआई) के जरिये आनलाइन सत्यापन करेगा। आइसीएआइ ने दावा किया है कि यह समझौता दस्तावेजों की पारदर्शिता और सेना की खरीद प्रक्रिया को सुरक्षित व तेज बनाएगा।

समझौते के दौरान आइसीएआइ के अध्यक्ष सीए चरणजोत सिंह नंदा, उपाध्यक्ष सीए प्रसन्ना कुमार डी, सचिव सीए डा. जय कुमार बत्रा और भारतीय सेना की ओर से लेफ्टिनेंट जनरल मुकेश चड्ढा मौजूद रहे। चरणजोत सिंह नंदा ने कहा कि यूडीआइएन पहल ने दस्तावेजों के प्रमाणन में ईमानदारी और पारदर्शिता बढ़ाने में अहम भूमिका निभाई है। सेना के साथ यह सहयोग तकनीक आधारित सुशासन की दिशा में बड़ा कदम है। उन्होंने बताया कि अब तक देशभर में करीब 9.72 करोड़ यूडीआइएन बनाए जा चुके हैं, जिनमें से 3.2 करोड़ से अधिक का सत्यापन विभिन्न सरकारी संस्थाओं द्वारा किया गया है।

दावा किया गया है कि समझौता दस्तावेजों की पारदर्शिता और सेना की खरीद प्रक्रिया को सुरक्षित और तेज बनाएगा

आइसीएआइ यूनिक डाक्यूमेंट आइडेंटिफिकेशन नंबर (यूडीआइएन) एप्लीकेशन प्रोग्रामिंग इंटरफेस के जरिये आनलाइन सत्यापन करेगा।

india education diary

ICAI signs MoU with Indian Army for Real-time UDIN Verification

By ***India Education Diary Bureau*** *November 7, 2025*



The Institute of Chartered Accountants of India (ICAI) has entered into a Memorandum of Understanding (MoU) with the Army Purchase Organisation (APO), Directorate General of Supply and Transport (DGST), Indian Army, Ministry of Defence (MoD), to facilitate real-time verification of UDINs through an Application Programming Interface (API) integrated within the vendor registration process of the Army Purchase Organisation (APO).

THE ECONOMIC TIMES | News

Link: https://economictimes.indiatimes.com/news/india/udins-helped-prevent-potential-frauds-of-rs-70000-80000-cr-icai/articleshow/125912076.cms

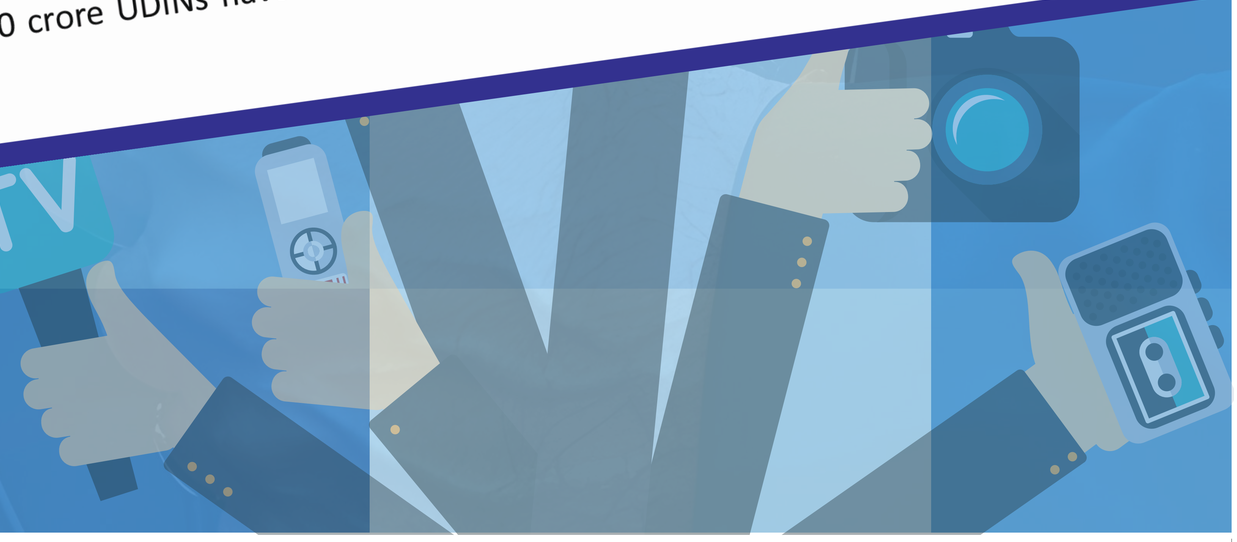
UDINs helped prevent potential frauds of Rs 70,000-80,000 cr: ICAI

11th December 2025

ICAI President Charanjot Singh Nanda on Thursday said the use of Unique Document Identification Number (UDIN) by chartered accountants has helped prevent potential financial frauds of Rs 70,000-80,000 crore.

UDIN, which is generated for each document certified by a chartered accountant, was introduced by the Institute of Chartered Accountants of India (ICAI) in 2019.

Since then, more than 10 crore UDINs have been generated, Nanda said at a media briefing in the national capital.



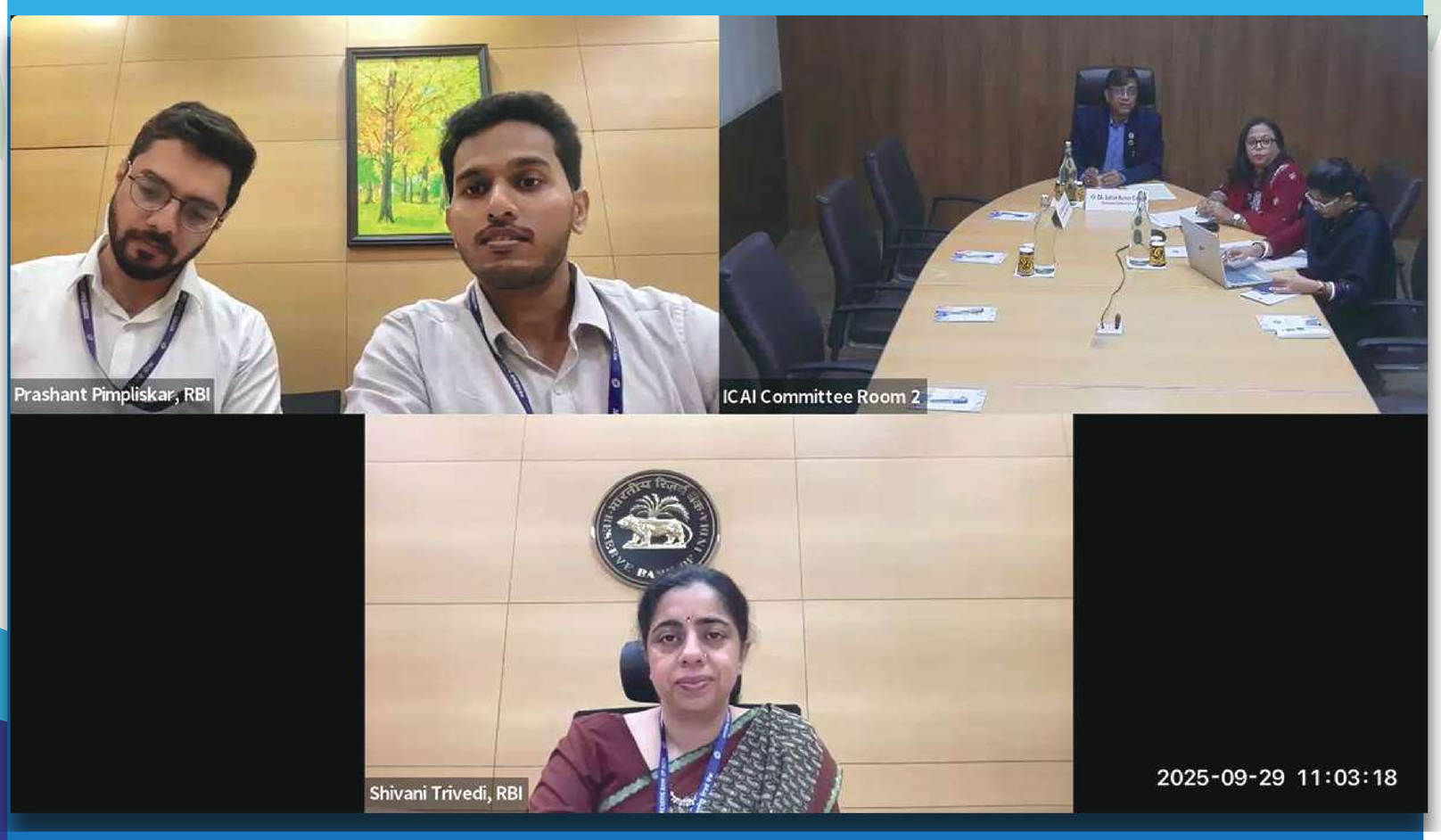
MEMORY LANE

MoU signed ICAI and Army Purchase Organisation (APO), Directorate General of Supply and Transport (DGST), Indian Army, Ministry of Defence (MoD), on 6th November, 2025 at ICAI, New Delhi



MoU signing ceremony was chaired by CA. Charanjot Singh Nanda, President, ICAI, and graced by CA. Prasanna Kumar D, Vice President,ICAI, and CA. (Dr.) Jai Kumar Batra, Secretary, ICAI, along with CA. Satish Kumar Gupta, Convenor, UDIN Directorate, and CA. Chandrashekhar Vasant Chitale, Deputy Convenor, UDIN Directorate, and attended by Lieutenant General Mukesh Chadha, AVSM, SM, VSM, Director General of Supplies and Transport & Senior Colonel Commandant, accompanied by senior officials from the Indian Army, on 6th November, 2025 at ICAI, New Delhi

Meeting with Department of Regulation, Reserve Bank of India (RBI), on 29th September, 2025



CA. Satish Kumar Gupta, Convenor, UDIN Directorate, with UDIN team and Smt. Shivani Trivedi, Deputy General Manager, and the RBI team had attended the meeting on 29 th September, 2025

Meeting with His Majesty's Revenue and Customs (HMRC), UK on 30th May, 2025 at the Centre for Taxation and Finance, New Delhi



CA. Satish Kumar Gupta, Convenor, UDIN Directorate, with UDIN team and the delegation from His Majesty's Revenue and Customs (HMRC), UK, along with the CBDT team, at the meeting held on 30th May, 2025 at the Centre for Taxation and Finance, New Delhi

Meeting with Ministry of Electronics and Information Technology (MeitY), on 17th March, 2025 at ICAI, New Delhi



CA. Satish Kumar Gupta, Convenor, UDIN Directorate, with UDIN team and Shri Durgaprasad Dash, Additional Director, NeGD with team had attended the meeting on 17th March, 2025 at ICAI, New Delhi

Meeting with Ministry of Electronics and Information Technology (MeitY), on 28th July, 2025 at ICAI, New Delhi



CA. Charanjot Singh Nanda, President, ICAI, CA. Prasanna Kumar D, Vice President, ICAI and CA. Satish Kumar Gupta, Convenor, UDIN Directorate, with UDIN team and Shri Ajay Kumar, Additional. Director, NeGD with team had attended the meeting on 28th July, 2025 at ICAI, New Delhi

ICAI PRESENCE

HEADQUARTERS: New Delhi	
REGIONAL OFFICES: Mumbai, Chennai, Kolkata, Kanpur, New Delhi	5
BRANCH OFFICES: Branches spread all over the country	185
OVERSEAS: Chapters across the globe	54

UDIN Directorate

The Institute of Chartered Accountants of India
'ICAI Bhawan', Indraprastha Marg, New Delhi - 110002, INDIA

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