

SECTION - 1

CERTIFICATE ON CYBER SECURITY CONTROLS

Date:

To
The Audit Committee / Board of Directors
M/s

We have been engaged by M/s to report the status of Cyber Security Controls in place as on This is in connection with the design and implementation of Cyber Security Controls mandated by the Insurance Regulatory and Development Authority of India (IRDAI) vide Guidelines Dt. 7th April, 2017 and also the additional checklist forwarded to the M/s by IRDAI.

M/s is responsible for the design and implementation of Cyber Security Controls aligned as required to implement the requirements Circular No. IRDA/IT/GLN/MISC/082/04/2017 Dt. 7th April, 2017 along with those specified in the additional checklist issued by IRDAI. Our responsibility is to certify the status of design and operational controls as required in implement the requirements vide Circular No. IRDA/IT/GLN/MISC/082/04/2017 Dt. 7th April, 2017 along with those specified in the additional checklist issued by IRDAI.

Our review is based on applicable procedures as prescribed from time to time, by the Institute of Chartered Accountants of India (ICAI). We have conducted the assignment with due professional care and as per generally accepted standards. A review based on the above Standards, Guidelines and procedures, provides the basis in certifying that the Cyber Security Controls as per minimum standards mentioned in the Circular No. IRDA/IT/GLN/MISC/082/04/2017 Dt. 7th April, 2017 along with those specified in the additional checklist issued by IRDAI are in place and are operating effectively.

The results of the review are in **Anx - A**

The above review is based on Systems, Process and Controls that are in place as on As Cyber Security Scenario is volatile and subject to new Cyber Attacks on an ongoing basis, these review findings are the status of Cyber Security Controls and their compliance as on the date of review.

The compliance to these Cyber Security Controls is dependent on the individuals who are working under the physical control environment of M/s and their compliances to the Standard Operating Procedures as prescribed by the Board of M/sThis

Certificate and the description of tests of Cyber Security Controls are issued only to M/s, their Internal / Concurrent / Statutory Auditor(s), and Regulator(s). Prior confirmation is necessary from the undersigned Chartered Accountant to share the content of this certificate in full or part with any other party.

This certificate is issued as per requirements of Circular No. IRDA/IT/GLN/MISC/082/04/2017 Dt. 7th April, 2017 along with those specified in the additional checklist issued by IRDAI

For -----

Chartered Accountants

Cyber Security Control at M/s

Part A – Summary

Total Controls	Compliant	Not Compliant	Not Applicable

Part B – List of Non Compliances

No	Letter Requirement	Description of Controls at M/s.....	Reason for Non-Compliance

Part C - Circular requirement with description of tests and results of test

No	Letter Ref	Description of Controls at [in case control is Not applicable, please describe reasons for the same]	Description of test Performed	Audit Comments [Compliant / Not Compliant / Not Applicable]