

Circular No.: NSDL/POLICY/2026/0074

May 12, 2026

Subject: Facility for submission of Half yearly and Annual Cyber Audit Report in electronic form through e- PASS.

Attention of Participants is invited to NSDL Circular No. NSDL/POLICY/2025/0163 dated December 12, 2025, regarding 'Implementation of SEBI's CSCRF Circular for Cyber Audit Report Submission' wherein the detailed guidelines pertaining to auditor selection norms and the guidelines to be adhered to by auditors/Regulated Entities (REs) for the conduct of the Cyber Security Audit, in accordance with the provisions of the CSCRF, are provided under Annexure A.

Further, the detailed Terms of Reference (TOR) applicable for the conduct of the Cyber Security Audit, as per the CSCRF framework, are provided under Annexure B thereto.

In this regard, Participants are required to ensure that the cyber security audit is conducted in accordance with the said TOR.

In this context, Participants are hereby informed that a facility has been developed for the submission of **half-yearly and annual Cyber Security Audit reports** through the **e-PASS portal**.

The detailed guidelines for adding auditor details and the procedure for submission of Cyber Security Audit reports through the e-PASS portal are enclosed as **Annexure A** to this circular. Participants are required to adhere to the prescribed process for electronic submission of audit reports through the e-PASS application.

Further, Participants are required to submit an Auditor's Declaration, in the prescribed format provided under Annexure C of aforesaid circular and upload in e-pass application while submission of audit report. The compliance status for the closure of findings identified in the cybersecurity report shall be submitted to NSDL within three (3) months from the date of submission of the initial cybersecurity report.

The timelines for submission of the audit report and the action taken report (ATR) if any, have been specified as below:

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National Securities Depository Limited

3rd Floor, Naman Chambers, Plot C-32, G-Block, Bandra Kurla Complex, Bandra East, Mumbai - 400 051, Maharashtra, India.

Tel:91-22-6944 8400 / 69448500 | email: info@nsdl.com | Web: www.nsdl.co.in

Corporate Identity Number: L74120MH2012PLC230380

The timelines for submission of the initial audit report and the action taken report (ATR) if any, have been specified as below: Report	Periodicity/ Frequency	Due date of submission	Action Taken Report (ATR) submission (if applicable)
Half yearly Cyber Security Audit Report <ul style="list-style-type: none"> • Qualified REs • Mid-size REs & Small-size REs (providing IBT or Algo trading as a Stockbroker) 	Half yearly (Audit Period October 2025 to March 2026)	30 th June	30 th September
Annual Cyber Security Audit Report <ul style="list-style-type: none"> • Non-Qualified Res. 	Annual (Audit period April 2025 to March 2026)	30 th June	30 th September

Additionally, Participants shall email a copy of their Cyber audit reports along with Annexure to Dpaudit@nsdl.com in case they face any technical issues while uploading the report through the e-PASS application. However, the submission made through the e-PASS application shall be considered as the final submission.

Participants are further advised to note that non-submission of the Cyber Security Audit report within the specified timelines shall be treated as regulatory non-compliance and may attract penalty and/or further action, as per the NSDL Business Rules as amended from time to time.

For any technical support in e-pass application, kindly email at epass@nsdl.com or call us on 022-69448491 / 022069448457

For Any checklist related clarification kindly email at dpaudit@nsdl.com or call us on (022-42165062 /38).

Participants are requested to take note of the same and ensure compliance.

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**For and on behalf of
National Securities Depository Limited**

**Rakesh Mehta
Vice President**

Enclosure: One

FORTHCOMING COMPLIANCE			
Particulars	Deadline	Manner of sending	Reference
Investor Grievance Report (Monthly)	By 10th of the following month	Through e-PASS	Para 22 of 'Grievance Redressal' chapter and Para 27 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants
Internal/ Concurrent Audit Report (half yearly)	May 15	Through e-PASS	Para 20.4 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants and Circular No.: NSDL/POLICY/2026/0054
Compliance report w.r.t Same Mobile number and/ or email address captured for multiple accounts. (Monthly)	Before 27th of following month	Through Email.	Para 26 of 'Miscellaneous' chapter of NSDL Master Circular for Participants.
Artificial Intelligence /Machine Learning Reporting Form (Annually)	Within three months of the end of the financial year	Through e-PASS	Para 10 of 'Internal Controls/Reporting to NSDL/SEBI' chapter of NSDL Master Circular for Participants

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Guidelines to add the Auditor details and submit the half year and Annual Cyber Audit Report

A]

Guidelines to add the Auditor details:

Click on e-pass URL: <https://www.epass.nsd.com>

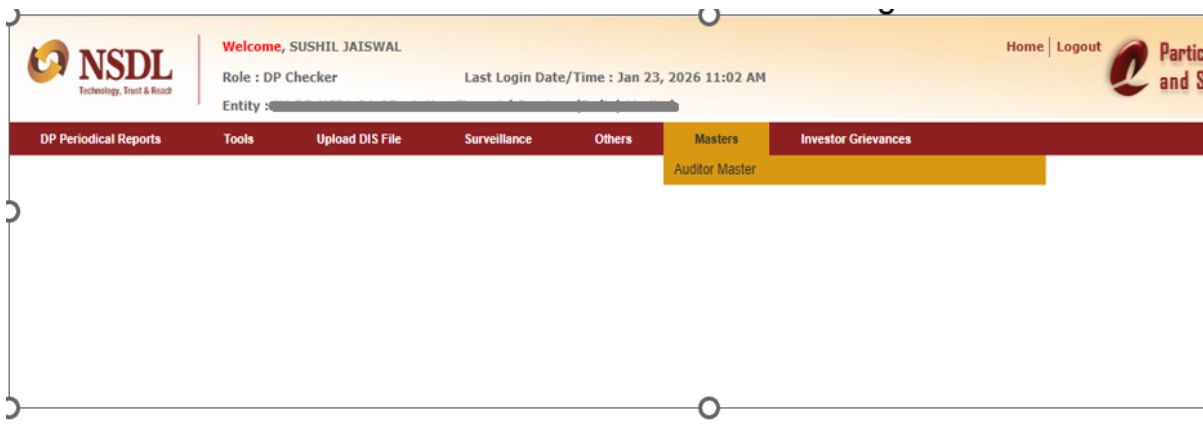
1. Login into e-PASS by using DP Checker



Login

User ID	<input type="text" value="Enter Userid"/>
Password	<input type="password" value="Enter Password"/>
OTP	<input type="text" value="Enter OTP"/> <input type="button" value="Generate OTP"/>
CAPTCHA	<input type="text" value="Enter Captcha"/> <input type="text" value="568518"/> <input type="button" value="Refresh"/>
	<input type="button" value="Forgot Password"/> <input type="button" value="Login"/>

2. Go to Master TAB and select Audit Master -> Navigate to menu Master -> Auditor Master Tab.

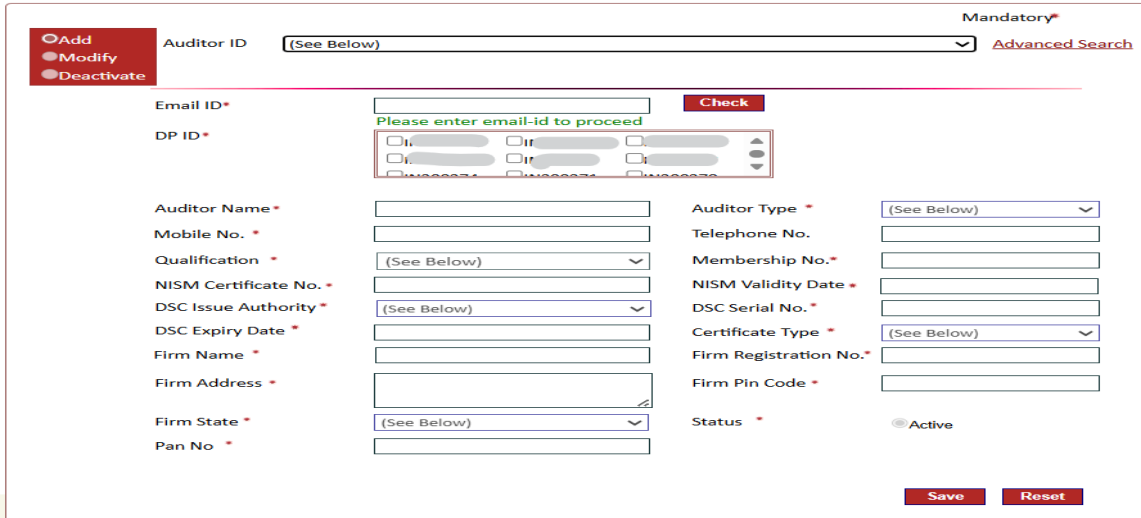


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3. Add the Auditor details as per the Auditor Type:

Note: Please select the Auditor Type as

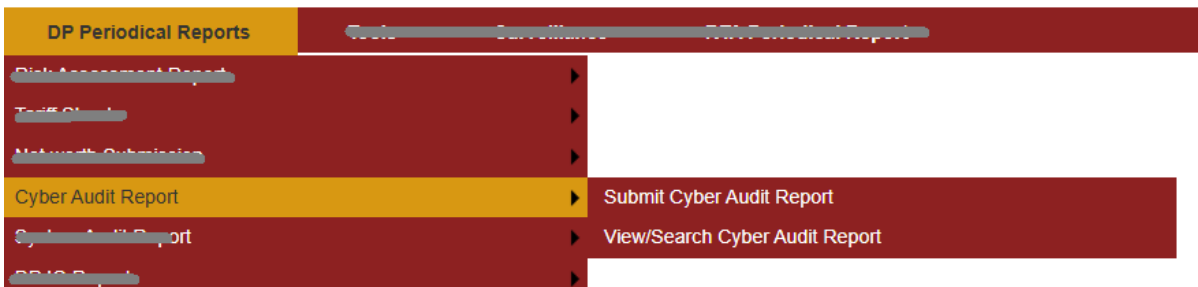
- a. 'Cyber Auditor report' if the Cyber Audit is conducted by separate Auditors.

Else

- b. "Cyber auditor report" if the Cyber Audit is conducted by the same Auditor

B] Guidelines to submit the Cyber Audit Report:

- 1 Once the Auditor profile is created by the DP, Auditor needs to login using the credentials received on their email ID and select the 'Submit Cyber Audit Report' under the DP Periodical Reports TAB.



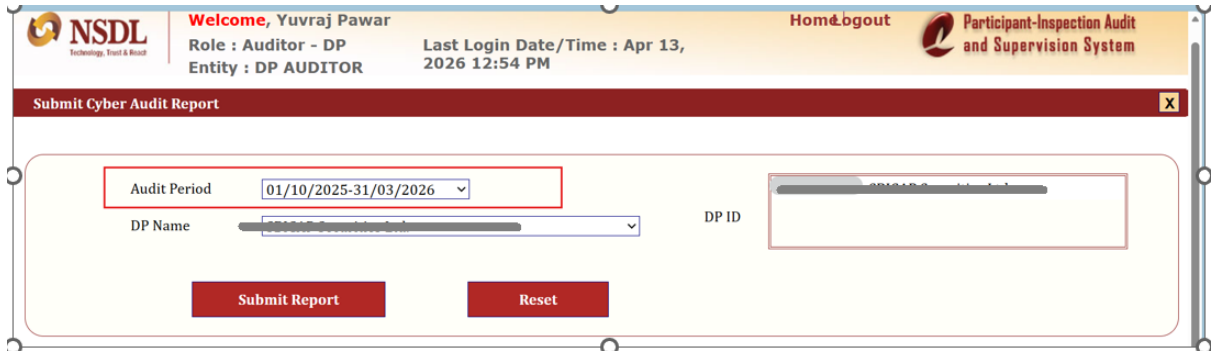
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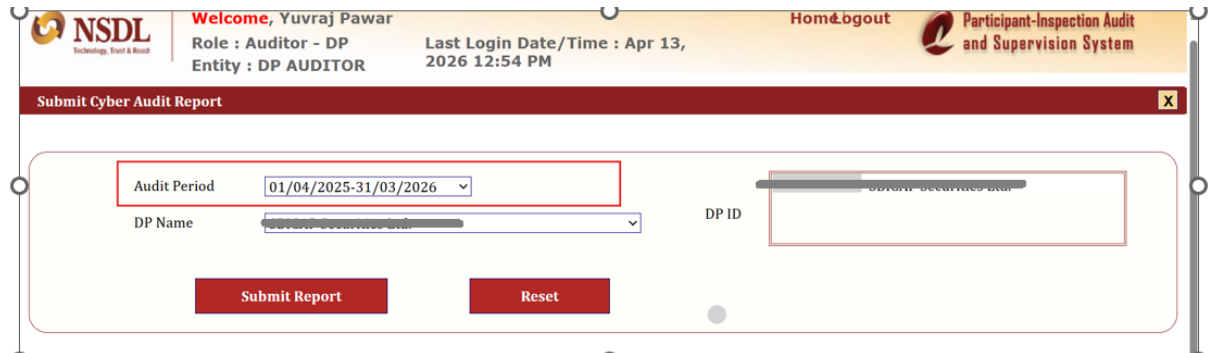
- 2 Select the Audit period as **1/10/2025 - 31/03/2026 (Half yearly)** and **1/04/2025 – 31/03/2026 (Annual)** enter the necessary details. Click on ‘Submit Report’:

Half yearly Audit period (1/ 10/2025 -31/03/2026)



The screenshot shows the 'Submit Cyber Audit Report' form. The 'Audit Period' dropdown is set to '01/10/2025-31/03/2026'. The 'DP Name' dropdown is set to 'National Securities Depository Limited'. The 'DP ID' field is empty. The 'Submit Report' and 'Reset' buttons are visible at the bottom.

Annual Audit Period (01/04/2025 -31/03/2026)



The screenshot shows the 'Submit Cyber Audit Report' form. The 'Audit Period' dropdown is set to '01/04/2025-31/03/2026'. The 'DP Name' dropdown is set to 'National Securities Depository Limited'. The 'DP ID' field is empty. The 'Submit Report' and 'Reset' buttons are visible at the bottom.

Note: The Columns ‘Auditor’s comments,’ ‘Severity’ and ‘Description of Findings/Observations’ (Highlighted in red) are Mandatory to be filled with valid remarks.

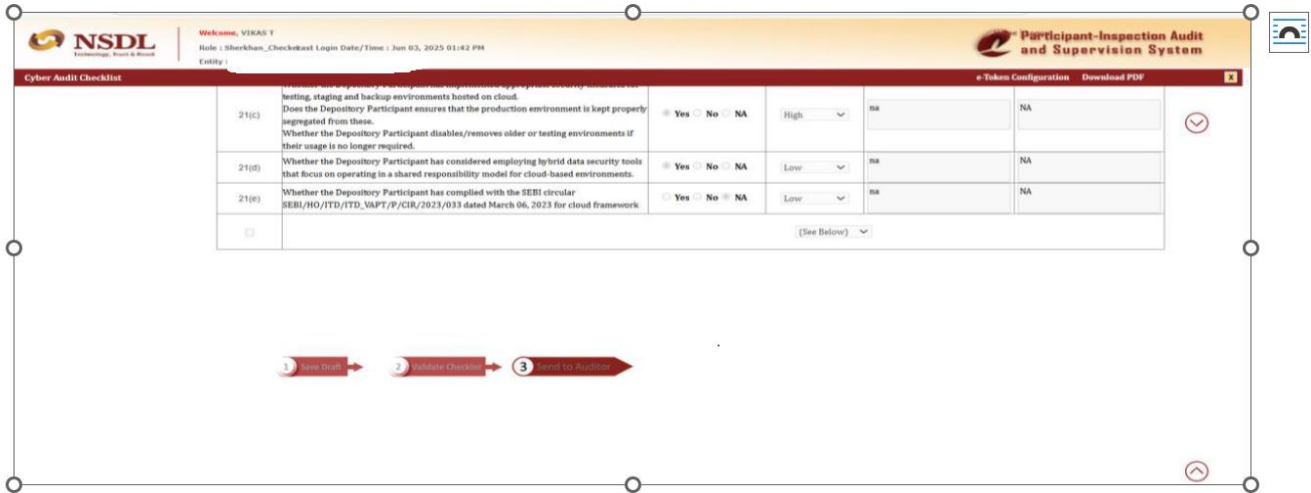
Recommendation: The auditor should select Severity as “NA” when the point is marked as Complied. In case the point is marked as non-complied, the auditor should mandatorily select the appropriate severity level (critical, high, medium, or low) and provide a detailed description along with the action taken report (ATR) timeline.

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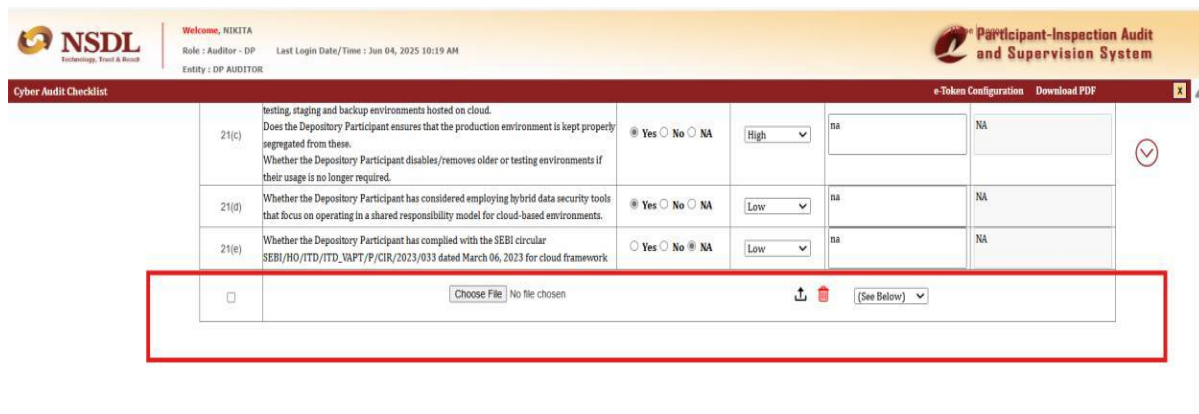
Remember to click on **'Save draft'** and **'Validate Checklist'**. Once the mandatory fields are filled click on **'Submit to DP for review'**.



Q.No	Question	Yes	No	NA	Severity	Impact	Control	Status
21(c)	Does the Depository Participant ensures that the production environment is kept properly segregated from these. Whether the Depository Participant disables/removes older or testing environments if their usage is no longer required.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	High	na	NA	<input checked="" type="checkbox"/>
21(d)	Whether the Depository Participant has considered employing hybrid data security tools that focus on operating in a shared responsibility model for cloud-based environments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Low	na	NA	<input checked="" type="checkbox"/>
21(e)	Whether the Depository Participant has complied with the SEBI circular SEBI/HO/ITD/ITD_VA/PT/P/CIR/2023/033 dated March 06, 2023 for cloud framework	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Low	na	NA	<input checked="" type="checkbox"/>

1 Save Draft →
 2 Validate Checklist →
 3 Submit to DP for review

- The Auditor needs upload the **Signed CERT-In auditor declaration as per the prescribed annexure c format of NSDL Circular NSDL/POLICY/2025/0163**. (Certifying compliance by Participants with all SEBI Circulars and advisories related to Cyber security from time to time, along with the Cyber Security Audit report.) in the highlighted section.



Q.No	Question	Yes	No	NA	Severity	Impact	Control	Status
21(c)	Does the Depository Participant ensures that the production environment is kept properly segregated from these. Whether the Depository Participant disables/removes older or testing environments if their usage is no longer required.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	High	na	NA	<input checked="" type="checkbox"/>
21(d)	Whether the Depository Participant has considered employing hybrid data security tools that focus on operating in a shared responsibility model for cloud-based environments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Low	na	NA	<input checked="" type="checkbox"/>
21(e)	Whether the Depository Participant has complied with the SEBI circular SEBI/HO/ITD/ITD_VA/PT/P/CIR/2023/033 dated March 06, 2023 for cloud framework	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Low	na	NA	<input checked="" type="checkbox"/>

No file chosen

- After the auditor has submitted the declaration and detail report, the DP Compliance Officer reviews and validates the auditor's comments and the compliance/non-compliance count. The officer then enters the required management comments for each non-compliance point along with the ATR timeline. The DP should click 'Save Draft' and then select 'Validate Checklist'.

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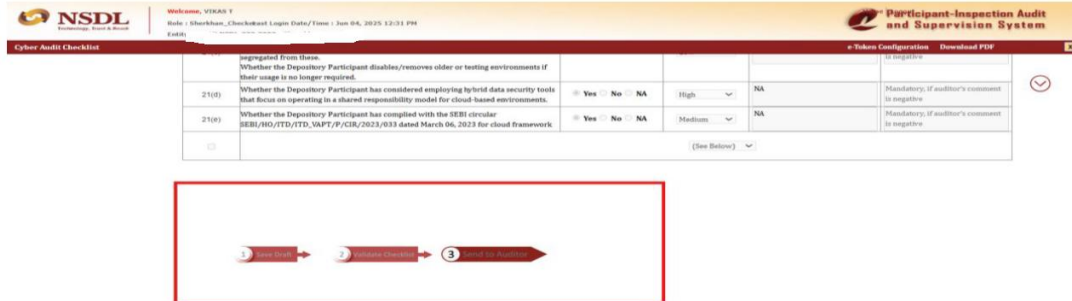
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Once the validation is complete, the DP must choose 'Send to Auditor' to forward the report back to the auditor for digital signature and approval.



Sl. No.	Question	Yes	No	NA	Severity	Impact	Remarks
2101	Whether the Depository Participant disables/removes older or testing environments if their usage is no longer required.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	High	NA	Mandatory, if auditor's comment is negative.
2102	Whether the Depository Participant has considered employing hybrid data security tests that focus on operating in a shared responsibility model for cloud-based environments.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Medium	NA	Mandatory, if auditor's comment is negative.

5 The auditor must digitally sign the report by clicking on 'Sign & Submit to DP' to complete the final submission.

I hereby declare that digital signature certificate being used by me for signing this document is a valid digital signature certificate on this date in terms of provisions of Information Technology Act, 2000 and rules framed thereunder and that it has not been revoked by the issuing authority till this date. Signed by the auditor of the Participant using its Digital Certificate.

3 Sign & Submit To DP

CLASS 3 ORGANIZATION TEST

Digitally Signed by CLASS 3 ORGANIZATION TEST CN=Class 3 Organization test, SERIALNUMBER=81d7cc69d57a8e8ecf8704f13a1a465026f3ec4aa25d03556e473b4e03333d, S=Karnataka, PostalCode=560102, Phone=0c0a98916ba945c5aee713912b159e14f1b03e8d54edf673754c53f50426a51, OU=Certifying Authority, O=eMudhra Limited, C=IN, Date : 23/01/2026 13:25:38

I hereby declare that digital signature certificate being used by me for signing this document is a valid digital signature certificate on this date in terms of provisions of Information Technology Act, 2000 and rules framed thereunder and that it has not been revoked by the issuing authority till this date. Signed by the Compliance Officer of the Participant using its Digital Certificate.

4 Sign & Send to NSDL

6 DP needs to digitally sign the report by clicking on 'Sign & Submit to NSDL' for final submission.

I hereby declare that digital signature certificate being used by me for signing this document is a valid digital signature certificate on this date in terms of provisions of Information Technology Act, 2000 and rules framed thereunder and that it has not been revoked by the issuing authority till this date. Signed by the auditor of the Participant using its Digital Certificate.

4 Sign & Submit To DP

CLASS 3 ORGANIZATION TEST

Digitally Signed by CLASS 3 ORGANIZATION TEST CN=Class 3 Organization test, SERIALNUMBER=81d7cc69d57a8e8ecf8704f13a1a465026f3ec4aa25d03556e473b4e03333d, S=Karnataka, PostalCode=560102, Phone=0c0a98916ba945c5aee713912b159e14f1b03e8d54edf673754c53f50426a51, OU=Certifying Authority, O=eMudhra Limited, C=IN, Date : 14/01/2026 18:02:04

I hereby declare that digital signature certificate being used by me for signing this document is a valid digital signature certificate on this date in terms of provisions of Information Technology Act, 2000 and rules framed thereunder and that it has not been revoked by the issuing authority till this date. Signed by the Compliance Officer of the Participant using its Digital Certificate.

4 Sign & Send to NSDL

CLASS 3 ORGANIZATION TEST

Digitally Signed by CLASS 3 ORGANIZATION TEST CN=Class 3 Organization test, E=info@prod@ign.com, SERIALNUMBER=8240001d898c51b53a0d1a1359008bbc8e8ec70874b90baaebc73c2816939a, Phone=542118416364453e0ed955996a44d69383e7088b922076ac9bc6dd1a66a88, STREET=2ND FLOOR, S NO: 9/2, OFFICE NO 238, PATIL PLAZA, MITRA MANDAL CHOWK, PARVATI, Pune, Maharashtra, 411009, S=Maharashtra, L=Pune, PostalCode=411009, OU=Others, O=Test Company Pvt Ltd, C=IN, Date : 16/01/2026 15:34:51

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- 7 Participants are advised to verify the final report submission status under the “View / Search Cyber Audit Report” section in the e-PASS application. The status should reflect “Submitted to NSDL” for the current audit period only.



View /Search Cyber Audit Report

View /Search Cyber Audit Report

Audit Period (See Below) Status Submitted to NSDL Search Reset

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