

Circular No.: NSDL/POLICY/2026/0142

September 28, 2026

Subject: Submission of Action Taken Report (ATR) for annual and half yearly cyber security audit through e-PASS Application.

Attention of Participants is invited to Circular No. NSDL/POLICY/2025/0163 dated December 12, 2025, and Circular No. NSDL/POLICY/2026/0074 dated May 12, 2026, regarding the submission of the action taken report (ATR) for observations reported as non-complied in the initial annual cyber security and half yearly cyber security audit report submitted on or before June 30, 2026.

In this regard, Participants are advised to submit the ATR through the electronic form available in the e-PASS application. The detailed process for submission of ATR is enclosed as Annexure A.

The timelines for submission of the Action Taken Report (ATR) of Annual System Audit Report, wherever applicable, are specified below.

Report	Periodicity/ Frequency	Due date of submission	Action Taken Report (ATR) submission (if applicable)
Annual / Half yearly Cyber Security Audit Report	Annually (April 25- March 26) And Half yearly (October 25- March 26)	Within three months from the end of the financial year. i.e. by 30th June.	Within three months from the due date of submission. i.e. by 30th September.

Participants are further advised to note that non-submission of the action taken report (ATR) pertaining to the annual cyber security audit and half-yearly cyber security audit report within the stipulated timelines shall be treated as a regulatory non-compliance and may attract penalties and/or such other actions as may be deemed appropriate under the NSDL Business Rules, as amended from time to time.

For any technical assistance related to the e-PASS application, Participants may send an email to epass@nsdl.com or contact us at 022-69448491 / 022-69448457.

For any clarifications on the circular, kindly email at dpaudit@nsdl.com or call us on (022)-4216-5062, (022)-4216-5038


National Securities Depository Limited

National Securities Depository Limited 3rd Floor, Naman Chamber, Plot C-32, G-Block, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra - 400 051 Tel.: 91-22-2499 4200 | Fax: 91-22-2497 6351 | Email: info@nsdl.com | Web: www.nsdl.co.in
 Corporate Identity Number: L74120MH2012PLC230380 PUBLIC

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

**Rakesh
Mehta**

Digitally signed by Rakesh Mehta
Date: 2026.09.28 16:14:55 +05'30'

**Rakesh Mehta
Vice President**

Enclosure: One

FORTHCOMING COMPLIANCE			
Particulars	Deadline	Manner of sending	Reference
Investor Grievance Report (Monthly)	By 10 th 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
Compliance report w.r.t Same Mobile number and/ or email address captured for multiple accounts. (monthly)	Before 27 th of following month	Through Email.	Para 26 of 'Miscellaneous' chapter of NSDL Master Circular for Participants.



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Corporate Identity Number: L74120MH2012PLC230380 PUBLIC

Annexure A

Guidelines to add the Auditor details and submit the Annual / half yearly Cyber Audit Action Taken Report [ATR] Report

Guidelines to submit ATR details:

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

- ### 1. Login into e-PASS by using DP Checker

**NSDL**
Technology. Fairly Used.

Participant-Inspection Audit
and Supervision System

Login

User ID

Password

OTP

Generate OTP

CAPTCHA

2AC7d6⚡

Forgot Password

Login

2. Go To DP Periodical Reports -> Cyber Audit Report -> View/Search Cyber Audit Report

e-ids	Identification	RTR	idname	Datensatz Inspektionen einlesen	RTR Personalisierte Reporte	CERT	IT-Inszenierung Reports	Funko	Compendio Report
							Risk Assessment Report Upload Risk Assessment Report Not worth Submission Cyber Audit Report → New Member's Cyber Audit Report System Audit Report Check Details SIRT Report DP-KG Report Quarterly report of Cyber incidents MISCAIR Report AI and ML Report My compliance Page Annual Cyber Security Report Self Check Compliance Certificate		

3. Select the Audit Period and Status and click on the Respective DP Name from Dropdown that appears.



Participant Services Circular

View /Search Cyber Audit Report

View /Search Cyber Audit Report

Audit Period: Status:

Report No.	DP ID	DP Name	Audit Period	File Status	Updated Date
42	IN300193	SEECAP Securities Ltd.	15/04/2024-16/04/2024	Submitted to NSDL	25/04/2024
43	IN300194	SEECAP Securities Ltd.	10/04/2024-15/04/2024	Submitted by DP for Auditing Review	20/04/2024
44	IN300195	SEECAP Securities Ltd.	01/01/2024-16/01/2024	Submitted to NSDL	20/04/2024
45	IN300193	SEECAP Securities Ltd.	01/12/2023-09/12/2023	Submitted to NSDL	13/01/2024

Total Records : 4

4. In the cyber audit checklist scroll towards the extreme right fill the Action Taken Column that appears

Cyber Audit Checklist Lock Configuration Download PDF

CYBER AUDIT CHECKLIST

DP NAME : SEECAP Securities Ltd.

Description	Auditor's comments	Severity	Description of Finding/ Observation	Management's comments	Target date for closure of finding	Action Taken	Revised Status
Information Security Officer (CSO) reduce cybersecurity risks, respond to controls, and direct the establishment as per the cybersecurity and cyber risk/Proprietary of the RE? Is the of their organization? Does the CSO to carry out his/her responsibilities? Facilitate communication of a CSO or to the senior management in relevant laws/circulars/regulations, at least equivalent to CTO/CIO? ensure personnel (the Designated at reducing cybersecurity risks, a standards and controls, and directing use and procedures in line with the used by the Board, Partners, and procedures to communicate a Designated Officer within a time set guidelines, policies, laws, circulars.	☐ Yes ☐ No ☐ NA	Low					(See Below)
	☐ Yes ☐ No ☐ NA	Low					(See Below)

5. Scroll down and Click on ATR send to Auditor at the bottom of screen

Cyber Audit Checklist Lock Configuration Download PDF

23883	1. Static Application Security Testing (SAST) for analyzing program source code to identify security vulnerabilities such as SQL injection, buffer overflows, XSS, external entity (XXE) attacks, OWASP Top 10 security risks, etc. 2. Functional audit: a. VAPT after every major release of the application/software b. All critical systems logs shall be integrated with RE's SOC c. Audit of firewall configuration, WAF configuration, token configuration and channel identification shall be done 3. Software Bill of Material (SBOM) 4. Requirement Traceability Matrix	☐ Yes ☐ No ☐ NA	Low				(See Below)
	ABN_Certificate (74).pdf Completed						

Participant Services Circular

6. Once the Status gets changed Login to E-Pass Portal to ATR Submitted by DP for Auditor Review
Now Login using Auditor Login Credentials.



7. Once Auditor logs in they will select Cyber Audit from DP Periodical Reports column and click on View/Search Cyber Audit Report. On the View/Search Cyber Audit Report screen select status ATR Submitted by DP with the latest Audit Period

View /Search Cyber Audit Report

Audit Period: Status:

Report No.	DP ID	DP Name	Audit Period	File Status	Uploaded Date
18	IN300181	SRECAP Securities Ltd.	01/04/2020-01/04/2020	Draft	25/04/2020
17	IN300181	SRECAP Securities Ltd.	10/04/2020-10/04/2020	Submitted to NSDL	20/04/2020
16	IN300181	SRECAP Securities Ltd.	10/04/2020-10/04/2020	Submitted by DP for Auditor Review	20/04/2020
15	IN300151	SRECAP Securities Ltd.	01/01/2020-10/01/2020	Submitted to NSDL	20/04/2020
14	IN300011	Stock Holding Corporation Of India Ltd	01/01/2020-10/01/2020	Submitted by Auditor for DP Review	20/04/2020
13	IN300011	Stock Holding Corporation Of India Ltd	01/12/2020-01/12/2020	ATR Verified by Auditor and Submitted to NSDL	13/01/2020
12	IN300151	SRECAP Securities Ltd.	01/12/2020-01/12/2020	Submitted to NSDL	13/01/2020

8. On the next screen, Auditor will scroll to extreme right and fill the last Revised Status Column

	Auditor's comments	Severity	Description of Finding/ Observation	Management's comments	Target date for closure of finding	Action Taken	Revised Status
1. Check if the finding is material (based on the impact of the finding on the company's financial position, reputation, etc.)	☐ Yes ☐ No ☐ NA	Low ☐ High ☐ Medium ☐	1	Management's comments to negative	04-10-2020	Management's comments to negative	See Below
2. Check if the finding is material (based on the impact of the finding on the company's financial position, reputation, etc.)	☐ Yes ☐ No ☐ NA	Low ☐ High ☐ Medium ☐	1	Management's comments to negative	04-10-2020	Management's comments to negative	See Below
3. Check if the finding is material (based on the impact of the finding on the company's financial position, reputation, etc.)	☐ Yes ☐ No ☐ NA	Low ☐ High ☐ Medium ☐	1	Management's comments to negative		Management's comments to negative	See Below
4. Check if the finding is material (based on the impact of the finding on the company's financial position, reputation, etc.)	☐ Yes ☐ No ☐ NA	Low ☐ High ☐ Medium ☐	1	Management's comments to negative		Management's comments to negative	See Below
5. Check if the finding is material (based on the impact of the finding on the company's financial position, reputation, etc.)	☐ Yes ☐ No ☐ NA	Low ☐ High ☐ Medium ☐	1	Management's comments to negative		Management's comments to negative	See Below
6. Check if the finding is material (based on the impact of the finding on the company's financial position, reputation, etc.)	☐ Yes ☐ No ☐ NA	Low ☐ High ☐ Medium ☐	1	Management's comments to negative		Management's comments to negative	See Below

9. Once entire Revised status column gets filled by Auditor, they will scroll down and do the final submission by clicking on ATR Submitted to NSDL

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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, 2008 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.

CLASS 3 ORGANIZATION TEST

GLOBAL ORGANIZATION TEST
 Duplicate Signed by C-IN, O-SMITHS LIMITED, CN=CERTIFYING AUTHORITY CH-IN-PROVIDER, OU=C/PK CLASS 5 ORGANIZATION TEST, CN=Case 5 Organization test.
 SERIALNUMBER=1d17c79457a8e0794413a1e46093d80c4a25d63259e671b4ef3552c, O=Karnataka, PostalCode=580001,
 Phone=+9174016365111612151614013616254e6b7375c5352d436a11, CN=Certifying Authority O=Hudis Limited, C=IN, SERIALNUMBER=1d16363d4e3f4e, Web Site 1020
 1.3.1.2.4.017+0410 (India Standard Time)