Statement of Applicability (SoA) - ISM Controls - PROTECTED

# 1 Introduction

*Purpose of the SoA and how it maps implemented controls to the ISM.*

# 2 Control Selection Methodology

*Explain how controls were selected based on system risk profile.*

# 3 Applicability Table

*Include columns for ISM Control ID, Description, Applicability, Implementation Status, and Justification.*

# 4 Control Summary

*Summarise control coverage and residual risks.*