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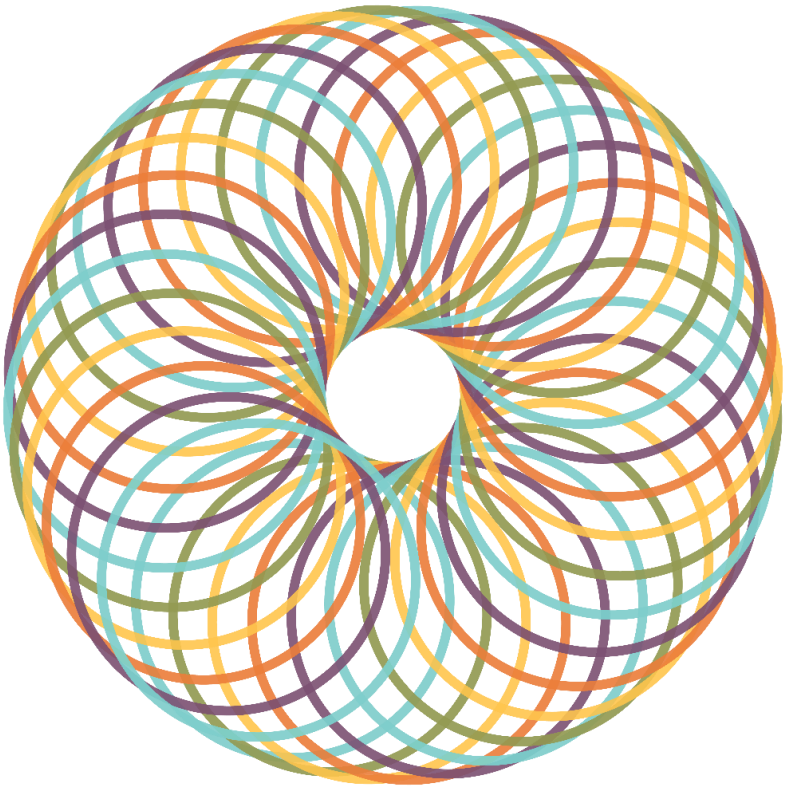

SOC 2+ HIPAA Type 2 Examination

Zoho Corporation Private Limited ('Zoho')

Report (SOC 2+ HIPAA Type 2) on the Description of system of Zoho related to Application Development, Production Support and the related General Information Technology Controls for the services provided to customers relevant to Security, Availability, Confidentiality, Processing Integrity and Privacy Trust Service Criteria with mapping to the requirements of Security and Privacy rules of Health Insurance Portability and Accountability Act (HIPAA) and Suitability of the Design and Operating Effectiveness of controls for the period from December 01, 2023 through September 30, 2024

Report is intended solely for the information and use of Zoho Corporation Private Limited, its user entities and other specified parties and is not intended to be and should not be used by any other person or entity. No other person or entity is entitled to rely, in any manner, or for any purpose, on this report.

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Independent Service Auditor's Report

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Chartered Accountants
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Section 1. Independent Service Auditor's Report

Independent Service Auditor's Report on the Description of a Service Organization's System and the Suitability of the Design and Operating Effectiveness of Controls

To the Management of Zoho Corporation Private Limited

Scope

We have examined the description of the system of Management of Zoho Corporation Private Limited (the "Service Organization" or "Company" or "Zoho") related to Application development, Production Support and the related General Information Technology Controls for the services provided to customers ("User entities" or "User Organizations" or "Clients"), from Zoho locations ("Facilities") located at Chennai, Tenkasi and Renigunta in India and Austin in USA included in Section 3 "Management of Zoho's Description of Its System" throughout the period from December 01, 2023 through September 30, 2024 (the "Description") based on the criteria for a Description of a service organization's system in DC section 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report, in AICPA Description Criteria and the security and privacy requirements set forth in the Health Insurance Portability and Accountability Act ("HIPAA") ("description criteria"), and the suitability of the design and operating effectiveness of controls stated in the Description throughout the period December 01, 2023 through September 30, 2024, to provide reasonable assurance that Zoho's service commitments and system requirements would be achieved based on the trust services criteria relevant to security, availability, processing integrity, confidentiality, and privacy ("applicable trust services criteria") set forth in TSP section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy in AICPA Trust Services Criteria and the security, breach and privacy rules requirements set forth in the HIPAA (collectively the "applicable criteria").

Zoho uses Sabey Data Center Properties LLC, Databank Holdings Limited, CtrlS Datacenters Limited, Digital Realty Trust Inc., Equinix Inc. B.V., Equinix Asia Pacific Pte. Ltd and Colt Technology Service Co. Ltd for Datacenter Co-Location Services in USA, Europe, India, Australia and Japan ("Subservice organizations"). The Description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Zoho, to achieve Zoho's service commitments and system requirements based on the applicable criteria. The Description presents Zoho's controls, the applicable criteria, and the types of complementary subservice organization controls assumed in the design of Zoho's controls. The Description does not disclose the actual controls at the subservice organizations. Our examination did not include the services provided by the subservice organizations, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The Description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Zoho, to achieve Zoho's service commitments and system requirements based on the applicable criteria. The Description presents Zoho's controls, the applicable criteria, and the complementary user entity controls assumed in the design of Zoho's controls. Our examination did not extend to such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

Service Organization's Responsibilities

Management of Zoho is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that Zoho's service commitments and system requirements would be achieved. Management of Zoho has provided the accompanying assertion in Section 2 titled "Management of Zoho's Assertion" (the "Assertion") about the Description and the suitability of design and operating effectiveness of controls stated therein. Management of Zoho is also responsible for preparing the Description and Assertion, including the completeness, accuracy, and method of presentation of the Description and Assertion; providing the services covered by the Description; selecting the applicable criteria and stating the related controls in the Description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on the Description and on the suitability of the design and operating effectiveness of the controls stated in the Description based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether, in all material respects, the Description is presented in accordance with the description criteria, and the controls stated therein were suitably designed and operating effectively to provide reasonable assurance that Zoho's service commitments and system requirements would be achieved based on the applicable criteria. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of a Description of a service organization's system and the suitability of the design and operating effectiveness of controls involves:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements.
- Assessing the risks that the Description is not presented in accordance with the Description criteria and that controls were not suitably designed or did not operate effectively.
- Performing procedures to obtain evidence about whether the Description is presented in accordance with the description criteria.
- Performing procedures to obtain evidence about whether controls stated in the Description were suitably designed to provide reasonable assurance that the service organization would achieve its service commitments and system requirements based the applicable criteria.
- Testing the operating effectiveness of those controls stated in the Description to provide reasonable assurance that Zoho achieved its service commitments and system requirements based on the applicable criteria.
- Evaluating the overall presentation of the Description.

Our examination also included performing such other procedures as we considered necessary in the circumstances.

Service Auditor's Independence and Quality Control

We are required to be independent and to meet our other ethical responsibilities in accordance with the Code of Professional Conduct established by the AICPA. We have complied with those requirements. We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

Inherent Limitations

The Description is prepared to meet the common needs of a broad range of report users and, therefore may not include every aspect of the system that individual users may consider important to meet their informational needs.

There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls.

Because of their nature, controls may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements are achieved based on the applicable criteria. Also, the projection to the future of any conclusions about the suitability of the design and operating effectiveness of the controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Description of Tests of Controls

The specific controls tested, and the nature, timing, and results of those tests are listed in Section 4, "Management of Zoho's Description of Its Relevant Criteria and Related Controls, and Independent Service Auditor's Description of Tests of Controls and Results."

Emphasis of a Matter:

As indicated in Zoho's Description, Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider) during the period from December 01, 2023 to September 30, 2024; therefore, we did not perform any tests of design and operating effectiveness of those controls relating to the criteria mapped to the below HIPAA rules, and accordingly, we do not express an opinion on the design and operating effectiveness of the controls to achieve the service commitments and system requirements based on the below mentioned applicable criteria during the period from December 01, 2023 to September 30, 2024.

HIPAA Rules: *164.308(a)(4)(ii), 164.314(b)(1), 164.314(b)(2), 164.404(a)(1), 164.406(1)(a), 164.408(a), 164.502(a)(5)(i), 164.502(c), 164.502(d), 164.502(f), 164.502(g), 164.502(h), 164.502(i), 164.504, 164.506, 164.508, 164.510, 164.512, 164.514, 164.520, 164.522, 164.524, 164.526, 164.528, 164.530, 164.532*

Opinion

In our opinion, in all material respects,

a. The Description presents Zoho's system for the Application Development, Production Support and the related General Information Technology Controls that was designed and implemented throughout the period December 01, 2023 to September 30, 2024 in accordance with the description criteria.

b. The controls stated in the Description were suitably designed throughout the period December 01, 2023 to September 30, 2024 to provide reasonable assurance that Zoho's service commitments and systems requirements would be achieved based on the applicable criteria, if its controls operated effectively throughout that period and the subservice organizations and user entities applied the complementary controls assumed in the design of Zoho's controls throughout that period.

c. The controls stated in the Description operated effectively throughout the period December 01, 2023 to September 30, 2024, to provide reasonable assurance that Zoho's service commitments and system requirements would be achieved based on the applicable criteria, and if the subservice organizations and user entities applied the complementary controls assumed in the design of Zoho's controls operated effectively throughout that period.

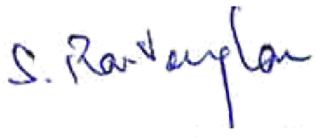
Restricted Use

This report, including the description of tests of controls and results thereof in Section 4, is intended solely for the information and use of Management of Zoho, user entities of Zoho's system related to Application Development, Production Support and the General Information Technology Controls during some or all of the period December 01, 2023 to September 30, 2024, prospective user entities and independent auditors of user entities, who have sufficient knowledge and understanding of the following :

- The nature of the service provided by Zoho.
- How Zoho's system interacts with user entities, business partners, subservice organizations, and other parties.
- Internal control and its limitations.
- Complementary user entity controls and complementary subservice organization controls and how they interact with related controls at Zoho to achieve Zoho's commitments and system requirements.
- User entities' responsibilities and how they may affect the user entities' ability to effectively use Zoho's services.
- The applicable criteria.
- The risks that may threaten the achievement of Zoho's service commitments and system requirements and how controls address those risks.

This report is not intended to be, and should not be, used by anyone other than these specified parties.

Deloitte Haskins & Sells LLP
Chartered Accountants
(ICAI Registration No.: 117366W/W-100018)



S. Ravi Veeraraghavan
Partner
M. No. 029935

April 07, 2025

SECTION - 2

Management of Zoho's Assertion

Section 2. Management of Zoho's Assertion

Management of Zoho Corporation Private Limited's Assertion

For the period from December 01, 2023 through September 30, 2024

The signed Management assertion has been provided by Management of Zoho Corporation Private Limited via letter dated April 07, 2025. The extract of the letter is as under:

We have prepared the description of the system of Management of Zoho Corporation Private Limited (the "Service Organization" or "Company" or "Zoho") related to Application development, Production Support and the related General Information Technology Controls for the services provided to customer ("User entities" or "User Organizations" or "Clients"), from Zoho locations ("Facilities") located at Chennai, Tenkasi and Renigunta in India and Austin in USA included in Section 3 "Management of Zoho's Description of Its System" throughout the period from December 01, 2023 through September 30, 2024 (the "Description") based on criteria for a Description of a service organization's system in DC Section 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report in AICPA Description Criteria and the security and privacy requirements set forth in the Health Insurance Portability and Accountability Act (HIPAA) ("description criteria"). The Description is intended to provide users with information about our system that may be useful when assessing the risks arising from interactions with Zoho's system, particularly information about system controls that Zoho has designed, implemented, and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria relevant to security, availability, processing integrity, confidentiality, and privacy (applicable trust services criteria) set forth in TSP Section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy, in AICPA Trust Services Criteria and the security, breach and privacy rules requirements set forth in the HIPAA (collectively the "applicable criteria").

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The Description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Zoho, to achieve Zoho's service commitments and system requirements based on the applicable criteria. The Description presents Zoho's controls, the applicable criteria, and the complementary user entity controls assumed in the design of Zoho's controls. The Description does not extend to controls of the user entities.

We confirm, to the best of our knowledge and belief, that:

a. The Description presents Zoho's system that was designed and implemented throughout the period December 01, 2023 to September 30, 2024 in accordance with the description criteria.

b. The controls stated in the Description were suitably designed throughout the period December 01, 2023 to September 30, 2024, to provide reasonable assurance that Zoho's service commitments and system requirements would be achieved based on the applicable criteria, if its controls operated effectively throughout that period and if the subservice organizations and user entities applied the complementary controls assumed in the design of Zoho's controls throughout that period.

c. The controls stated in the Description operated effectively throughout the period December 01, 2023 to September 30, 2024 to provide reasonable assurance that Zoho's service commitments and system requirements were achieved based on the applicable criteria, if the subservice organizations and user entities applied the complementary controls assumed in the design of Zoho's controls operated effectively throughout that period.

As indicated in Zoho's Description, Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider) during the period from December 01, 2023 to September 30, 2024; therefore, no tests of design and operating effectiveness were performed for those controls relating to the criteria mapped to the below HIPAA rules to achieve the service commitments and system requirements based on the below mentioned applicable criteria during the period from December 01, 2023 to September 30, 2024.

HIPAA Rules: 164.308(a)(4)(ii), 164.314(b)(1), 164.314(b)(2), 164.404(a)(1), 164.406(1)(a), 164.408(a), 164.502(a)(5)(i), 164.502(c), 164.502(d), 164.502(f), 164.502(g), 164.502(h), 164.502(i), 164.504, 164.506, 164.508, 164.510, 164.512, 164.514, 164.520, 164.522, 164.524, 164.526, 164.528, 164.530, 164.532

For Zoho Corporation Private Limited,

Sd/-

Name: N Jai Anand
Title: Chief Financial Officer
Date: April 07, 2025

SECTION - 3
Management of Zoho's Description of its System

Section 3. Management of Zoho's Description of Its System

3.1 Zoho Business Overview

Incorporated in 1996, Zoho Corporation provides SaaS solutions, IoT platform and IT management software (on premise) to organizations of all sizes across the globe. Zoho comes with a suite of software that brings together collaboration, productivity, and communications tools and integrates them into other business processes. From network, and IT infrastructure management applications, software maintenance and support services for enterprise IT, networking, and telecom clients to enterprise IT management software for network performance management, IT service desk and desktop management, datacenter and server management, and log analysis and security management.

Zoho's primary facilities are based from India - Chennai, Tenkasi and Renigunta and USA - Austin. The development and support activities are entirely based on India locations. Zoho also has a global presence in Netherlands (Utretch), Singapore (Cecil Street), China, Japan, Mexico and Australia (Varsity Lakes). The sales, marketing and customer support activities are specifically carried out in secondary facilities in Netherlands, Australia, China, Japan and Singapore.

Zoho hosts the data in datacenters across the globe. When an organization (customer who wants to subscribe to Zoho) signs up with Zoho, the default datacenter location is chosen by Zoho based on the user/organization's IP address. The customer does not have the option to choose the hosting location. In order to make it easier for the organization, that field is selected by default based on the organizations IP address. Based on the country chosen there, the corresponding datacenter is chosen for the organization's account. Listed below are the locations for Zoho services and their associated datacenters (including the primary and secondary DCs):

- United States Of America – Quincy, Dallas (www.zoho.com)
- Europe – Amsterdam, Dublin (www.zoho.eu)
- India – Mumbai, Chennai (www.zoho.in)
- Australia – Sydney, Melbourne (www.zoho.com.au)
- Japan – Tokyo, Osaka (www.zoho.jp)
- China – Shanghai, Beijing (www.zoho.com.cn)
- Canada – Toronto, Montreal (www.zohocloud.ca)
- Saudi Arabia – Riyadh, Jeddah (www.zoho.sa)

Zoho's range of products are internally classified under the following verticals:

- Zoho - offers a comprehensive suite of online business, productivity & collaboration applications to assist user entities manage their business processes and information.
- ManageEngine - offers enterprise IT management software for service management, operations management, Active Directory and security needs.
- Qntrl – A workflow orchestration software that helps gain visibility and control over business processes by automating them.
- TrainerCentral - A comprehensive platform to help build engaging online courses, nurture a learning community and turn expertise into a successful training business.
- Zakya - Running a retail business is easier with Zakya. We help sell better, manage entire business, and join the digital revolution.

- **MedicalMine -** chARMHealth Suite of Products are used by healthcare professionals in the Ambulatory Clinic Care. The chARMHealth helps to providers to manage Electronic Health Record, Patient Health Record, Medical Billing, etc.,

System Overview

Zoho operates in a well-defined system to provide services to its user entities. This system consists of multiple components such as policies and procedures, governance structure, support functions, and application systems. The policies and procedures provide guidance to the users regarding the process to be followed for providing the services and assistance in the consistent implementation of the same. The governance structure establishes a structure for operating the system and assists in demonstrating Management's commitment towards the same. The defined processes for information systems including Software development, Quality and Security testing, Incident Management, Change Management, and Service Delivery are implemented by Zoho to support the processes followed for providing services to its user entities.

Zoho has established an internal controls framework that reflects:

- The overall control environment within the organization and its various processes
- The Risk Assessment procedure
- Control activities that help in meeting the overall applicable criteria.
- Information and communication and
- Monitoring components of internal control

The components mentioned above are described in detail in the succeeding sections. There is synergy and linkage amongst these components, forming an integrated system that responds dynamically to changing conditions. The internal control system is intertwined with Zoho's operating activities and exists for fundamental business reasons.

3.2 Overview of Services

Zoho products are developed, maintained and supported by the following teams:

a. Product Teams

Product teams perform the following activities:

- Development, design, research and analysis of new features and enhancements
- Application Patch management
- Issue fixing
- Quality and security testing before deploying in production environment.
- Release management (where applicable)
- Overall management of product (including assessments, documentation, training programs for associates etc.).

b. Customer Support Team

Zoho Customer Support has several tiers of Customer support depending upon the support plan the customer is entitled to. Zoho does provide both complementary and paid customer support. User entities report clarifications or bugs via phone/chat/email to the Customer Support team. The team coordinates with Product teams to resolve reported issues.

c. Server Operations and NOC team

The Server Operations team handles the management of components such as servers, databases and network devices within the data center hosting Cloud services and the servers in USA, India, Europe, Australia and Japan.

The Network Operations Center (NOC) team monitors Local Area Networks (LAN) / Wide Area Networks (WAN) and network devices for faults, failures, errors, usage and performance from a centralized location based out of Zoho's Corporate Office in Estancia, Chennai. The scope of work for NOC and Server Operations team includes- analyzing problems in network devices, troubleshooting issues, reporting incidents, communicating with site technicians and tracking problems to resolution.

d. Sysadmin team

The Sysadmin team is responsible for management of Zoho's internal Corporate Infrastructure components such as servers, databases and network devices. Corporate Infrastructure supports non-production instances of Zoho products used for development and testing purposes, and other internal tools used by teams to support the Zoho products.

e. Compliance team

The Compliance team is responsible for the overall Information Security Governance and compliance within the organization and also ensuring the service commitments and system requirements as per the Master Service agreement and Terms of Service or any other agreements between Zoho and the user entities.

f. Security and privacy team

Zoho has have dedicated security and privacy teams that implements and manages security and privacy programs. They engineer and maintain defense systems, develop review processes for security, and constantly monitor networks to detect suspicious activity. They provide domain-specific consulting services and guidance to engineering teams.

g. Configuration Management Team

Zoho has a centralized Configuration Management team. They are responsible for maintaining the source code and enforce code check standards for the builds which needs to be deployed.

h. Service Delivery Team

The Service Delivery team is responsible for the deployment of builds into production environments for Zoho products. The service delivery team takes care of SD tool, which in turn takes care of automation related activities related to deployment of builds into production environments.

Zoho Products

The below products are categorized based on the scale of usage and complexity of the product. Zoho has developed the following products across divisions:

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
Zoho CRM	Sales and Marketing	Zoho CRM is a cloud-based CRM system that helps manage and streamline sales,	High	Zoho	India, Europe, USA,

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
		marketing, and customer support activities, all in one single platform.			Japan, Australia
Zoho SalesIQ	Sales and Marketing	Zoho SalesIQ offers marketing, sales, and support teams digital customer engagement tools to communicate with site visitors at every stage of the customer lifecycle.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Forms	Sales and Marketing	Zoho Forms is an online no-code platform to build forms for lead generation, customer engagement and other business needs.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Bigin	Sales and Marketing	Zoho Bigin is a pipeline management and CRM solution for small business.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Bookings	Sales and Marketing	Zoho Bookings is an online appointment scheduling software that syncs calendars while letting customers self-schedule and pay for appointments.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Campaigns	Sales and Marketing	Zoho Campaigns helps customers meet their email marketing needs by helping with responsive design creation, message customization, delivery of emails to inboxes, and triggering of automated workflows.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Backstage	Marketing	Zoho Backstage is an event management software that empowers event organizers to plan and run conferences, meetups, and product launches with greater efficiency and impact.	Low	Zoho	India, Europe, USA, Japan, Australia

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
Zoho Survey	Marketing	Zoho Survey allows users to easily create surveys, reach audiences across devices, and view results graphically and in real-time.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Commerce	Marketing	Zoho Commerce contains all the tools needed to build a website, accept orders, track inventory, process payments, manage shipping, market the brand, and analyze data.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Meeting and Zoho Webinar	Marketing	Zoho Meeting is a secure online meeting platform and webinar solution that helps people find new ways to collaborate and efficiently work remotely. Zoho Webinar provides a secure platform for managing and webcasting online webinars.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Sites	Marketing	Zoho Sites helps users build professional websites quickly.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Pagesense	Marketing	Zoho Pagesene helps optimize web pages for better engagement and conversion.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Marketing Automation	Marketing	Zoho Marketing Automation is an all-in-one marketing automation software that helps successfully manage marketing activities across multiple channels.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Assist	Help Desk	Zoho Assist is a tool to troubleshoot customer	Low	Zoho	India, Europe, USA,

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
		issues remotely for quick resolutions.			Japan, Australia
Zoho Desk	Help Desk	Zoho Desk is a ticket management software that helps support customers across multiple channels from one central tool.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Lens	Help Desk	Zoho Lens helps train, troubleshoot, and collaborate with AR tech.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Books	Finance	Zoho Books is an online accounting software that manages your finances, keeps users GST compliant, automates business workflows, and helps users collaborate across departments.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Invoice	Finance	Zoho Invoice is an online invoicing software that helps craft professional invoices, send payment reminders, keep track of expenses, log work hours, and get paid faster	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Expense	Finance	Zoho Expense turns receipts into expense reports for quick approval.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Inventory	Finance	Zoho Inventory is an inventory management software to manage orders, track inventory, handle GST billing, oversee warehouses and run all inventory operations.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Billing	Finance	Zoho Billing helps automate recurring billing, manage subscriptions,	Medium	Zoho	India, Europe, USA,

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
		send professional GST-compliant invoices, and get timely payments.			Japan, Australia
Zoho Checkout	Finance	Zoho Checkout is an online tool that helps quickly build custom, branded payment pages.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho People	People and Culture	Zoho People is a HR management system for managing employees and their hiring, onboarding, attendance, schedules, and appraisals	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Recruit	People and Culture	Zoho Recruit is a cloud based applicant tracking system built to provide diverse, end-to-end hiring solutions for staffing agencies, corporate HRs and temporary workforce.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Connect	People and Culture	Zoho Connect is a private social networking system for team discussions and sharing resources.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Creator	Customer Solutions	Zoho Creator is a low-code platform to turn unique business processes into custom applications.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Vault	Information Technology (IT)	Zoho Vault is a secure password manager that safely manages passwords and auto-fills them across websites and applications.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Catalyst	Information Technology (IT)	Zoho Catalyst is a scalable serverless platform that allows developers to build and deploy world-class solutions without managing servers.	Medium	Zoho	India, Europe, USA, Japan, Australia

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
Zoho Contracts	Information Technology (IT)	Zoho Contracts is a comprehensive contract life cycle management software.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Flow	Information Technology (IT)	Zoho Flow is an online tool to visually build integrations between apps and automate business workflows.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Office Integrator	Customer Solution	Zoho Office Integrator is a built-in document editor for web apps.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Analytics	Business Intelligence (BI) & Analytics	Zoho Analytics is a BI and analytics platform that helps users get insights into every aspect of their business.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Dataprep	Business Intelligence (BI) & Analytics	Zoho DataPrep is an augmented self-service data preparation and pipeline service to connect, explore, transform, and enrich data for analytics, machine learning, migration, and data warehousing.	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Notebook	Email & Office	Zoho Notebook is a digital notebook that allows users to capture, organize, and collaborate on their notes, documents, and projects.	Low	Zoho	India, Europe, USA, Japan, Australia
ZeptoMail	Email & Office	ZeptoMail is a secure and reliable transactional email sending service that ensures timely delivery of important emails such as password reset, OTPs, welcome emails and so on.	Medium	Zoho	India, Europe, USA, Japan, Australia

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
Zoho Writer	Email & Office	Zoho Writer is a word processor tool available across devices that allows users to create documents in a clean interface and collaborate with teammates in real-time.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Calendar	Email & Office	Zoho Calendar is a cloud-based online calendar application that helps users with scheduling, syncing, and sharing of calendars.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Mail	Email & Office	Zoho Mail is a secure, encrypted, privacy-guaranteed, and ad-free email hosting service for businesses.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Show	Email & Office	Zoho Show is an online presentation software that allows users to design professional slides, collaborate with teammates, and deliver visually engaging presentations	Medium	Zoho	India, Europe, USA, Japan, Australia
Zoho Learn	Email & Office	Zoho Learn is an online learning management platform to create, manage, and share organizational knowledge, curate training programs, and analyze training performance.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho Sheet	Email & Office	Zoho Sheet is a cloud-based spreadsheet tool that lets users to create, edit, and share data with teammates in real-time.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Sprints	Project Management	Zoho Sprints is a cloud-based Agile project management application for scrum teams.	Low	Zoho	India, Europe, USA,

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
					Japan, Australia
Zoho Projects and BugTracker	Project Management	Zoho Projects is a cloud-based project management software that helps users plan projects, track work efficiently, and collaborate with teammates. Zoho Bugtracker is an automatic tool for tracking and managing bugs.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Workdrive	Collaboration	Zoho WorkDrive is a secure cloud storage and online file sharing platform that lets users store, share, and collaborate on documents across devices.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Cliq	Collaboration	Zoho Cliq is a secure and private team chat platform that lets user stay connected with their workplace.	High	Zoho	India, Europe, USA, Japan, Australia
Zoho Voice	Collaboration	Zoho Voice is a cloud-based VOIP and telephony service for businesses.	Medium	Zoho	Europe, USA,
Zoho Sign	Collaboration	Zoho Sign is an online tool to create, digitally sign, and manage documents easily and securely.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho One and Zoho Directory	Email & Office	Zoho One is an online all-in-one business management software that offers solutions for user management, project management, organization, sales, marketing, and accounting, with centralized administration and provisioning. Zoho Directory is a platform	High	Zoho	India, Europe, USA, Japan, Australia

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
		that secures identity and access with single sign-on, multi-factor authentication, & access management.			
Zoho TeamInbox	Email & Office	Zoho TeamInbox is a shared inbox tool that allows users to create common shared inboxes for their teams, and allows users to collaborate, organize, and automate conversations in a single place workspace.	Low	Zoho	India, Europe, USA, Japan, Australia
Zoho LandingPage	Marketing	Zoho LandingPage is a user-friendly, no-code solution that helps users create responsive landing pages.	Medium	Zoho	India, Europe, USA, Japan, Australia
ManageEngine ServiceDesk Plus(Cloud)	Enterprise and IT Management	ManageEngine ServiceDesk Plus Cloud is an online comprehensive helpdesk and asset management software that provides helpdesk agents and IT managers an integrated console to monitor and maintain the assets and IT requests generated by users in the organization.	High	ManageEngine	India, Europe, USA, Japan, Australia
Qntrl	Workflow Automation	Qntrl is a workflow orchestration platform to design, automate, and analyze all business processes.	Medium	Qntrl	India, Europe, USA, Japan, Australia
CharmHealth	Healthcare IT	ChARMHealth is a cloud based EHR, practice management, and medical billing solution that helps healthcare organizations function efficiently.	Medium	MedicalMine	USA

Product Name	Product Category	Product Description	Product Scale	Division	Datacenter
ManageEngine ServiceDesk Plus On-premises	Enterprise and IT Management	ManageEngine ServiceDesk Plus is a comprehensive on-premise helpdesk and asset management software that provides helpdesk agents and IT managers an integrated console to monitor and maintain the assets and IT requests generated by users in the organization.	High	ManageEngine	On-premise Application
ManageEngine ADManager Plus	Active Directory Management	ADManager Plus is an Active Directory (AD) management and reporting solution that allows IT administrators and technicians to manage AD objects easily and generate instant reports.	Medium	ManageEngine	On-premise Application
ManageEngine Endpoint Central /MSP On-premises	Endpoint Management	Endpoint Central is an on-premise unified endpoint management (UEM) solution that helps in managing servers, laptops, desktops, smartphones, and tablets from a central location.	High	ManageEngine	On-premise Application

3.3 The Principal Service Commitments and System Requirements

Zoho makes service commitments to its User Entities and has established system requirements as part of its service delivery. Some of these commitments are principal to the performance of the service and relate to applicable criteria.

Zoho is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that Zoho's service commitments and system requirements are achieved.

Service commitments to User Entities are documented and communicated in Master Service agreement and Terms of Service or any other agreements as agreed by Zoho and User Entities.

Principal Commitments and Requirements	Related Controls
Availability:	CA58: Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines

Principal Commitments and Requirements	Related Controls
Zoho ensures the availability of their product services, Zoho's policy for scheduling of downtime for maintenance and the remedies available to User Entities/Subscribers in the event of Zoho's failure to meet the service availability commitment as per the agreed timelines in the Terms of Service / Master Service Agreement. Zoho will execute the Business Continuity and Disaster recovery plan as specified in the relevant individual agreement to periodically test, review and demonstrate the business continuity and disaster recovery plan to, and ensure it is fully operational. Zoho undertakes to acknowledge and resolve Service Defects reported by the user entities as per the agreed timelines.	how a business will continue to operate during an unplanned disruption in Zoho. CA76: Customer support tickets raised by customer over email/chat/phone are automatically raised as ticket in Zoho desk application. The support tickets are resolved within agreed SLA with customer by Zoho Technical Support team. CA112: IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days. CA113: Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness. CA134: Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.
Privacy: Zoho ensures to maintain security, confidentiality, processing integrity and privacy of Client's/User Entities' data as committed in the Privacy Policy. Zoho ensures to obtain consent from the data subjects, process only those data as required, respond to the requests from the data subject and follow the disclosure requirements specified in the privacy policy.	CA61: Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis. CA135: Members of the privacy staff verify that the entity has legal grounds to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, on a periodic basis, the privacy team verify that the entity has requested and received explicit written consent from the data subjects, when such consent is required. CA148: The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information

Principal Commitments and Requirements	Related Controls
	3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection. CA103: Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application. CA105: Zoho legal team records the data disclosure request raised to Zoho. When required, consent of data subject is obtained before processing the request. Privacy team reviews the data disclosure request status on an annual basis. CA151: The use of personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Conformity with the purposes identified in the entity's privacy notice. 2. Conformity with the consent received from the data subject. 3. Compliance with applicable laws and regulations. CA153: The Data Subject Access Request policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information. CA140: Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects. CA155: Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.

Principal Commitments and Requirements	Related Controls
	CA157: The privacy team establishes a process to identify and review applicable privacy laws and regulations, as well as to determine consent requirements. This document is reviewed and approved annually by the Director of Compliance. The document defines the procedure to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data.
Security: Zoho shall provide training to its associates covering the aspects such as the security, confidentiality and availability and Zoho shall perform appropriate background checks for its associates in accordance with its Background Verification policies. Zoho shall establish a mechanism to prevent unauthorized access to its systems by the means of logical and physical security and also employ appropriate encryption mechanism for the data stored in their servers.	CA02: Background Verification Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the background verification process for Zoho associates. CA08: For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining. Third party vendor performs background verification and provides the report. For negative background verification results, HR team performs follow-up action. CA07: For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining. CA09: For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People. CA14: For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining. CA15: For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date. CA21: Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance. CA20: Visitor and vendors entering Zoho are recorded in visitor management system. The escort details are recorded as part of the registry. CA26: Access to Facilities, Server Operations Team and NOC room of Zoho is restricted by proximity card system. In addition, Server Operations Team and NOC room are protected with PIN based access. CA27: Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.

Principal Commitments and Requirements	Related Controls
	CA39: Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified. CA54: Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used. CA85: Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure. CA93: Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified. CA130: Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.
Processing Integrity: Zoho is committed to process the data pertaining to the services offered to user entities completely, accurately and in a timely manner in accordance with system specifications to meet the entity's objectives.	CA76: Customer support tickets raised by customer over email/chat/phone are automatically raised as ticket in Zoho desk application. The support tickets are resolved within agreed SLA with customer by Zoho Technical Support team. CA68: Product description and terms of use for Zoho Cloud products is published in company's website. CA103: Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.
Confidentiality: Zoho is responsible for maintaining non-disclosure agreement with the parties that would address the confidentiality of Customer's information in connection with the provision of the services by Zoho to its Customers.	CA09: For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People. CA07: For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining. CA147: The policy for the retention and disposal of client information upon the discontinuation of Zoho services is defined by the Legal team and is reviewed and approved annually by the General Counsel. This policy is published on the corporate website.

3.4 Boundaries of the System

The boundaries of the system for the purposes of this report includes the following details:

a. Infrastructure: - Zoho Corporate Office and offshore development centers located in
    a. Chennai, India
    b. Tenkasi, India
    c. Renigunta, India
    d. Austin, USA

- Corporate website refers to Zoho's corporate websites - www.zoho.com which is publicly accessible via the internet.
- International Datacenter (IDC) infrastructure refers to servers, databases and network devices hosted in datacenters located in USA, India, Australia, Japan and Europe. Only the servers and products hosted through the USA, India, Australia, Japan and Europe data centers is covered in the scope of this report. The datacenters in USA, India, Australia, Japan and Europe are hosted through colocation providers. The physical and environmental controls in the data centers are managed by the outsourced service providers.
- Production environment refers to servers within the IDC infrastructure used to support the production instances of products.
- IDC Access network along with Zero Trust security is used to restrict logical access to the IDC infrastructure from Zoho Development centers.
- Network Operations Centre or NOC refers to a physically segregated and access controlled work area located in Zoho Development Centers occupied by members from the Server Operations team, NOC Team Members and Sysadmin teams.
- Zoho server rooms refer to servers, databases and network devices available within Zoho's Development Centers used to support non-production environments of products.
- Local Zoho Environment refers to servers and databases supporting development and test instances of products hosted within Zoho server rooms.
- The infrastructure of Zoho includes database and servers pertaining to the in-scope applications. The firewalls and Intrusion Prevention System ('IPS') which are configured in the perimeter firewall and Vulnerability assessment and penetration testing is performed by Zoho. The in-scope applications are primarily supported by operating system (CentOS/Debian OD) and database (MySQL/PostgreSQL).

b. Software - All the Zoho workstations are installed with the standard software; additional software other than those from the approved list are installed based on the approval from the respective managers. The criteria 'processing integrity' pertaining to the in-scope applications is covered through the relevant IT controls that are responsible for the processing of transactions completely, accurately and on a timely basis. Product functionality, including automated controls configured to process clients' business transactions completely and accurately do not form part of the assessment scope of this report.

c. People – Zoho has dedicated teams and personnel involved in the operation and use of the system. These are Executive Management, Operations, Technical and Leadership staff, and Support personnel. The Executive Management at Zoho is responsible for establishment of organization policies, overseeing organization activities and achieving business objectives. Operations Management and staff are responsible for client implementation and day-to-day client support. Additionally, they monitor and manage inbound and outbound data flows and related processes.

The support personnel include the Admin Team, Legal team, Server Operations Team, Network Operations Centre (NOC) team, physical security, system administration, and HR Team.

d. Procedures – Zoho's Management has developed and communicated policies and procedures across functions including Application Development and Maintenance, Information Security, Data Privacy, Human Resource, Logical Security, Network Security, Infrastructure Change Management, Physical and Environmental Security, Backup and Restoration, and Incident Management to its associates through the intranet. These policies and procedures are reviewed and approved by Zoho's Management on an annual basis and primarily used internally to guide Zoho associates to support the day-to-day operations. The roles and responsibilities of the team members are defined in the policy and procedure document.

e. Data – The Backup of Zoho's IDC servers data taken via ZAC tool and stored in Zoho Datacenters for SaaS products. Basis the request from customer restoration of data is performed by the Zoho Server Operations team.

3.5 Control Environment Elements

3.5.1 Communication and Enforcement of Integrity and Ethical Values

The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for other components of internal control, providing discipline and structure.

Zoho has programs and policies defined and documented to promote integrity and ethical values in their environment. Zoho has adopted a code of ethics, referred to as "Employee Code of Conduct". This code of conduct applies to Zoho. Newly joined associates at Zoho are required to sign the Employee Code of Conduct which denotes their acceptance and agreement to abide by the same.

Training

The Training and Development Group plays a key role to facilitate meeting the following objectives of training:

- To enable utilization of manpower resources
- To improve the workforce skills in line with emerging business requirements. The following training programs are mandatory:
    - HR Induction Program
    - Information Security Management System (ISMS) Awareness Workshop
    - Security and Privacy Awareness Training

Zoho has launched new programs for associates with respect to the changes and developments in the use of technology. Zoho's continuous education programs enhance the relevance and effectiveness of learning. It has enhanced hands-on assessments to facilitate enhanced reach of the enablement program across the organization.

Upon joining Product teams, associates undergo training by designated individuals within the team via product training materials and practical exercises. Product related training materials are made available on Zoho Intranet for their respective teams.

Code of Conduct and Ethics

Zoho has framed a Code of Conduct and Ethics ('the code') which is applicable to the member of the Board, the Executive officers, and associates of the Company and its subsidiaries. Zoho has adopted the Code of Conduct and Ethics which forms the foundation of its ethics and compliance program and is available to all

associates on its Intranet portal. It includes global best practices with an interactive resource making it easier for associates to understand while also trying in the elements of the code to Zoho's corporate culture.

Zoho has adopted a Whistle blower policy mechanism for Directors and associates to report concerns about unethical behavior, actual or suspected fraud, or violation of the Company's code of conduct and ethics. Upon initial employment, all associates are issued the Whistle blower policy which is part of the Code of Ethics document and are required to read and accept the policy.

3.5.2 Commitment to Competence

Zoho's Management defines competence as the knowledge and skills necessary to accomplish tasks that define employee's roles and responsibilities. Roles and responsibilities and job descriptions are defined in collaboration by HR and respective Team Managers. Management's commitment to competence includes Management's consideration of the job descriptions, roles and responsibilities for performing specific jobs and ensuring recruitment activities are in line with these requirements. Associates undergo training activities in the form of classroom trainings, training exercises and simulations, and are evaluated on an on-going basis by product teams.

Zoho has adopted ISO 27001, ISO 27701, ISO 27017, ISO 27018 International Standard to establish, document, implement, operate, monitor, review and maintain an Information Security and Privacy Management Systems to demonstrate its ability to provide services in line with the business activities and any applicable statutory, regulatory, legal and other requirements. Its aim is to enhance client satisfaction by continually improving the system. The validity of this existing certification is until August 21, 2025.

3.5.3 Management's Philosophy and Operating Style

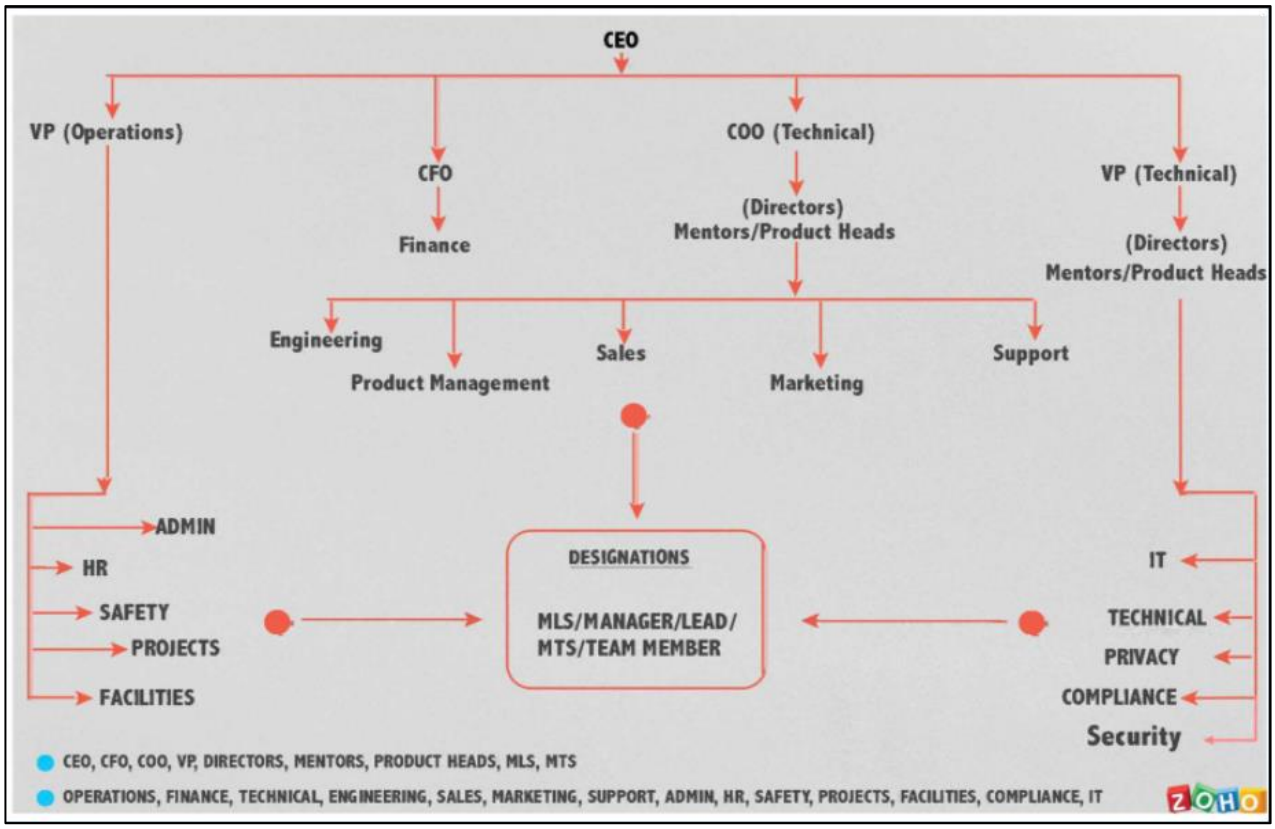
Zoho Management's philosophy and operating style encompass a broad range of characteristics including Management's approach to taking and monitoring business risks, and Management's attitudes toward information processing, accounting functions, and personnel. Specific control activities that Zoho has implemented in this area are described below:

- Management is periodically briefed on regulatory and industry changes affecting the services provided,
- Executive management meetings are held to discuss major initiatives and issues that affect the business as a whole.

3.5.4 Organization Structure

Zoho has defined its organizational structure, reporting lines, authorities, and responsibilities as part of its business planning process and as part of its ongoing risk assessment and management process to meet its commitments and requirements for applicable criteria.

Zoho's organizational structure establishes the key areas of authority and responsibility, appropriate lines of reporting, defined roles, and responsibilities. Roles, responsibilities and authorities associated with the roles that constitute Zoho's organizational structure are defined and documented by Zoho Management. Zoho's Security team is responsible for defining, implementing, and monitoring of policies and procedures related to information security and availability, which are made available to associates through internal portal.



3.5.5 Board of Directors

Zoho operates under the direction of Directors and other stakeholders, as the case may be, who meet and conduct the respective meetings in compliance with the law and for the growth and benefit of the company.

The Board of Directors has established a number of committees for addressing specific areas with well-defined objectives and activities like Corporate Social Responsibility (CSR) Committee which oversees the implementation of CSR projects and CSR Spending's and Vigil (Whistle Blower) mechanism committee, which provides a channel to the associates and Directors to report to the management the concerns about unethical behavior, actual or suspected fraud or violation of the Codes of conduct or policy.

The Board of Directors meet at least once each quarter and perform the following functions regularly including but not limited to:

- Oversight of the selection, evaluation, development and compensation of senior management.
- Overseas management's functions and protects the long-term interest of the organization's stakeholders.
- Reviewing, approving and monitoring fundamentals financial and business strategies and major corporate actions.
- Assessing major risks facing the Company and reviewing options for their mitigation; and
- Ensuring that processes are in place for maintaining the integrity of the Company, the financial statements, compliance with law and ethics, relationship with user entities and suppliers and relationship with other stakeholders.

3.5.6 Assignment of Authority and Responsibility

Following are the roles and responsibilities of personnel within Zoho:

Role	Responsibility and Authority
Chief Executive Officer (CEO)	Responsible for handling Operations, Resource Management, Point of Communication for Directions
Chief Financial Officer (CFO)	Responsible for operations relating to Finance, Tax, Billing, Collections and Treasury.
Chief Operating Officer (COO)	Responsible for end-to-end handling Product Management and Operations
Vice President (VP)	Responsible for General Management, Administration and Product Management
Directors (Mentors / Product Heads)	Responsible for handling specific Zoho Products and Division Specific Management
Member Leadership Staff (MLS) / Member Technical Staff (MTS) / Team Member / Lead	- Responsible for handling specific product related roles - Responsible for handling product specific Internal Teams/Divisions/Stream based roles/Product based roles
Information Security Head	- Define the Information Security Policy - Ensure the communication and understanding of the Information Security Policy throughout the organization. - Monitor the implementation of security policy established under the Integrated ISPIMS.
Director of Compliance	- Accomplishes compliance business objectives by producing value added employee results; offering information and opinion as a member of senior management; integrating objectives with other business units; directing staff. - Develops compliance organizational strategies by contributing information, analysis, and recommendations to strategic thinking and direction, establishing functional objectives in line with organizational objectives. - Establishes compliance operational strategies by evaluating trends; establishing critical measurements; determining production, productivity, quality, and customer-service strategies; designing systems; accumulating resources; resolving problems; implementing change. - Monitor the implementation of privacy policy established under the Integrated ISPIMS. - Protects assets by establishing compliance standards; anticipating emerging compliance trends; designing improvements to internal control structure.
Information Security Compliance Manager	- Document and maintain the policies related to security of Organizational Information and information handled as a CSP - Ensure that the Information Security Management System is established, implemented, monitored and maintained. - Co-ordinate improvements to the Information Security Management System. - Perform periodic tests, Implement and act as per the Information Security Continuity Plan. - Facilitate implementation of corrective actions pertaining to Integrated ISPIMS. - Perform periodic test, Implement and act as per Business Continuity Plan. - Plan and conduct internal audits. - Ensure the planning and execution of external audits.

Role	Responsibility and Authority
	- Measure, track and analyse trends in metrics. - Implement and act per the Integrated ISMS policies that are applicable. - Periodic review of Integrated ISMS documents. - Review policies and documents in consultation with System Administrator before release. - Ensure that selected controls are documented in the Statement of Applicability and are implemented. - Monitor the implementation of Integrated ISMS on a continual basis and report discrepancies to the DOC. - Facilitate risk assessment using cross functional teams. - Identify training needs of Integrated ISMS and coordinate with training department to ensure that the training is completed. - Verify the implemented corrective actions.
Member Technical Staff - Compliance Tools & Support	- Establish, designing and implementing the process and tools to make the organization adhere to the compliance. - Analyze the compliance requirements, designing the solutions and implementing the same. - Responding to the compliance related questions raised by the customers. - Attending the conference calls with the customers on compliance. - Conducting meetings with the internal teams and steering.
Product / Department Head / Internal Audit Coordinators	- Implement the Integrated Information Security Management System and Cloud security best practices within product / Department. - Product / Department heads act as risk owners & will have the authority take decisions on risk, for their respective departments. - Obtain and communicate customer requirements to the appropriate personnel or functional organizations. - Ensure that qualified, skilled, and trained personnel and other resources are available to implement the Integrated Information security Management System. - Ensure integrity, quality, safety, optimal cost, schedule, performance, reliability, accuracy and maintainability of products and services in order to satisfy customer requirements. - Ensure that the personnel comply with applicable standards, regulations, specifications, and documented procedures. - Provide the corrective actions.
Product Data Protection Officer (P-DPO)	- Heads & oversees the privacy implementation in their respective products/business units. - Maintains the Data inventory (Information Asset Register) for their respective product/business unit. - Reviews the documents pertaining to the common privacy practices, IAR in their respective teams. - Provides oversight and guidance to the PIMs in privacy related tasks, implementations in their respective products/business unit. - Co-ordinates with the Privacy Steering Committee on various activities related to privacy and compliance within their product/business unit. - Heads, authorizes and reviews the RCA of privacy incidents. - Serves as the first point of contact in case of any privacy incidents or escalations.

Role	Responsibility and Authority
	- Must be or report to the Head of the Business Function/Product
Member- Compliance Audit	- Establish and execute compliance monitoring programs around information technology. Participate in internal security assessments, internal audits, customer audits, compliance certifications (external audit), and customer security questionnaire responses. - Assists in creating policies and procedures to help reduce risk, meet regulatory requirements and best business practices. - Performs Information security assessments and prepares findings and remediation reports. - Assists in updating and maintain policies, standards and procedures documents. - Evaluate security controls to ensure effectiveness and compliance, including managing the security control remediation efforts. - Coordinate with various teams in the organization regarding standards, regulations. - Coordinate with teams for Information Security awareness training. - Mapping and analyzing the adherence level with the applicable standards. - Performs other job-related duties as assigned.
Data Protection Officer (DPO)	- To inform and advise the controller or the processor and the employees who carry out processing of their obligations pursuant to the data privacy regulations. - To monitor compliance with this the applicable data protection laws, and with the policies of the controller or processor in relation to the protection of personal data, including the assignment of responsibilities, awareness-raising and training of staff involved in processing operations, and the related audits. - To provide advice were requested as regards the data protection impact assessment and monitor its performance - To cooperate with the supervisory/data protection regulatory authorities - To act as the contact point for the supervisory authority on issues relating to processing, including the prior consultation of certain types of processing of personally identifiable information (as maybe required by the laws) and to consult, where appropriate, with regard to any other matter related to it.
Privacy Implementation Member (PIM)	- Implements or assist in implementing the privacy controls and features. - Provides reports of the consistency to the P-DPO on request. - Consults with the Privacy Team and/or Legal team on new activities or processes. - Conducts the Risk Assessment (DPIA) for their team's activities processes and products/features. - Co-operate during Privacy incidents by finding the root cause and works to fix it on priority. - Conduct privacy awareness trainings and exercises during team member on-boarding and periodically. - Ought to report directly to the P-DPO - Provide suggestions to the P-DPO on how to address privacy risks in a better way, proactively.
Lead - Privacy Operations & Management	- Establish and maintain the Privacy Program, which addresses the personal data management of both customers and employees.

Role	Responsibility and Authority
	- Aids the ISH in defining the Information Privacy Policy of the organization. - Serve as the internal point of contact for the organisation's information privacy initiatives. - Co-ordinate with the Services and Operations teams to operationalize the program across all the applicable business units. - Facilitate Privacy Risk & Impact assessments as per the scope defined in the DPIA policy. - Initiate, facilitate and promote activities to foster information privacy awareness within the organization. - Perform ongoing monitoring of the compliance with the organisation's policies related to information privacy. - Work with the Legal team on negotiation of contracts with customers, vendors and other third parties. - Review the organisation's policies pertaining to the Information Privacy Program. - Work with the Incident Management team during incident analysis and investigations that have effect on the privacy of the applicable parties. - Provide consultation to business personnel on methods to mitigate the risks identified. - Conduct trainings to internal auditors on PIMS. - Work with the Compliance team during internal and external audits to assess and review the implementation of the privacy controls and the maturity. - Review third party's privacy posture during vendor on-boarding especially when the third party processes personal data on behalf of the organization or its products - Convert stakeholders' requirements into action plans for the organization, based on the applicable laws and lead the compliance program that follows
Data Privacy Analyst	- Work as part of the Privacy team and assist in the administration, management, of the Zoho's Privacy Program and related projects, such as the EU GDPR compliance program. - Assist the DPO & the Privacy Lead in the handling and coordination of daily firm-wide data privacy exceptions, including but not limited to, response, investigation, logging, reporting and coordination. - Assist in the management and coordination of other on-going compliance, and projects. - Continuously assess Zoho's operations to develop policies, processes, and procedures related to Zoho's privacy practices and programs. - Remain well-informed and support the team members with questions related to Information Privacy Concepts. - Work closely with internal stakeholders, such as legal teams and other corporate functions to analyze and respond to privacy related issues, in co-operation with the Privacy Lead. - Work with internal stakeholders to implement and to maintain privacy best practices, such as conducting Data Protection Impact Assessments.

Role	Responsibility and Authority
	- Assist Information Security team in responding to customer related surveys and questionnaires regarding the Zoho's compliance initiatives. - Evaluate vendor's privacy stature during vendor on-boarding process, especially if the vendor processes personal data on behalf of the organization or its products.
Director of IT (DOIT)	- Reviews and approves procedures pertaining to handling some of the privacy and security compliance related processes. - Advises on ways to achieve intended outcomes with respect to addressing risks in processing data. - Enables / spearheads some operations to improve the overall working of the GRC program and serves as an important person in the privacy steering committee.
Central Security Team	- Accountable for the overall Information Security and Cloud security Program. - Initiate, facilitate and promote activities related to security awareness in the organization. - Conduct Security Risk & Impact assessments for any new product, technology and architecture component. - Assist and guide the product security engineers on secure coding standards and security assessments guidelines within the product scope. - Responsible for identifying and building security tools and frameworks to assist the development and operations teams. - Evaluate evolving new technologies in the context of information security and provide guidance on secure adoption to the product teams. - Closely work with the Incident management team during incident analysis and investigations.

3.5.7 Human Resource Policies and Practices

Zoho has defined policies and procedures on the intranet portal consisting of the HR processes covering the employee life cycle. These policies cover on-boarding, joining formalities, credential and reference checks, payroll processing, travel, leave and attendance management, rewards and recognition, performance review, employee benefits and employee separation. Third party service provider performs background checks for Zoho associates. The checks carried out include verification of educational qualifications and criminal checks as applicable for the associates.

Upon joining Zoho, newly joined associates are required to sign acknowledgement forms for the employee handbook and a confidentiality agreement following new hire orientation on their first day of employment.

The associates are also required to sign a Non- Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy and Social Media policy on their first day of employment as part of the employee handbook acknowledgement formalities.

3.6 Risk Assessment

Zoho's risk assessment process identifies and manages risks that could potentially affect Zoho's ability to provide services to user entities. This ongoing process requires that Management identify significant risks inherent in products or services as they oversee their areas of responsibility. Zoho identifies the underlying sources of risk, measures the impact to organization, measures the likelihood, establishes acceptable risk

tolerance levels, and implements appropriate measures to monitor and manage the risks. This process has identified risks resulting from the nature of the services provided by Zoho. Management has implemented various measures designed to manage these risks. Risks identified in this process include the following:

- Operational risk - changes in the environment, staff, or management personnel.
- Security risk – Security related vulnerabilities in the Corporate and IDC infrastructure which may impact confidentiality of client data and availability of services.
- Strategic risk - new technologies, changing business models, and shifts within the industry.
- Compliance - legal and regulatory changes.

3.7 Information and Communication

Zoho has procedures in place for user entities to report incidents and reach out for support. Roles and responsibilities of Zoho and Client are communicated to all the stake holders. Any upgrades, planned downtimes are communicated to the user entities in advance.

Zoho Intranet channels are an important medium for associate communication to know the policies and procedures. Dedicated portal for GRC (Governance, risk, and compliance) is in place for policies and procedures. The internal communication from the Senior Management or the support groups comes in the form of Blogs, emails, Newsletters, Zoho Connect Portal etc. The communication includes messages related to Security policies and procedures, new initiatives and tools, performance management, rewards, and recognitions etc.

Zoho communicates its commitment to security as a top priority for its customers via Master Service Agreement and Terms of Service. Mock drill for BCP/DR is initiated on an annual basis at Zoho facilities and the results are communicated to the Top management (CEO, CFO & Directors) personnel. Zoho Privacy team communicates changes to confidentiality commitments through Zoho Code of ethics, whenever applicable. Zoho security commitments to users and required security obligations are communicated to associates during the induction program.

3.8 Monitoring

Zoho has developed an organization-wide Integrated Information Security & Privacy Manual (IISPM) based on the ISO27001 standard. The Information Security ('IS') Policy is structured and is made available to the Zoho associates through a Portal on the Intranet.

The Compliance team is responsible for monitoring compliance with the IISPM policy at Zoho. Internal audits are conducted by the Compliance team at half yearly intervals to monitor compliance with the policy. Any deviation from the laid down policies and procedures is noted as an exception and accordingly reported to Management for corrective action.

3.9 Process and controls

Human Resource

<u>HR policies and processes:</u>

Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.

Background Verification Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the background verification process for Zoho associates.

Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.

Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates. Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.

Job Description of Zoho is defined by Senior Manager TA and HR operations. The policy document is reviewed and approved by the Associate Director TA and HR operations on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.

Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.

Hiring and Termination Process:

For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining. For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining.

Third party vendor performs background verification (Educational Verification, Employment Verification, Criminal Record Verification, Address Verification and Database Verification) and provides the report. For negative background verification results, HR team performs follow-up action.

For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People. For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn. For associates joining Zoho, the HR team enters the joining date in Zoho people.

For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining. For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date. For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID. For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID. For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.

Physical and Environmental Security:

Physical Access Management:

Physical Security policy of Zoho is defined by Admin team. The policy document is reviewed and approved by Head of safety and security on an annual basis. The policy document defines the physical access restrictions for Zoho associates.

Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining. For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date. For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.

Visitor and vendors entering Zoho are recorded in visitor management system. The escort details are recorded as part of the registry. The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members. For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate's last working date. Access to Server Operations Team and NOC room of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any).

Access to Facilities of Zoho (at Chennai, Tenkasi and Renigunta.) is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any). Access to Facilities, Server Operations Team and NOC room of Zoho is restricted by proximity card system. In addition, Server Operations Team and NOC room are protected with PIN based access. Zoho admin team maintains a register to document the repairs and modifications to the physical components of Zoho facilities that are related to physical access security.

Environmental Security:

Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance. Mock fire drill is conducted by Admin team of Zoho on an annual basis.

Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days. Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis (For Austin location the environmental controls are managed by building maintenance vendor):

- Cooling system
- UPS
- DG
- Fire suppression system.

System Administration:

Endpoint Security:

Hardening guidelines for onboarding workstation of Zoho is defined by System Administration team. The guidelines document is reviewed and approved by System Administration Manager on an annual basis.

Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.

Zoho uses Manage Engine Mobile Device Management (MDM solution developed by Zoho) to manage the endpoints and enabling remote data wipe.

Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified. Workstations of Zoho are blocked from disabling CrowdStrike. Workstations of Zoho uses encryption software to encrypt the disk. Local Admin Rights is restricted for Zoho workstations. Access to removable device is restricted for Zoho workstations.

Server Security:

Hardening guidelines for onboarding corporate servers and build servers of Zoho is defined by System administration team. The guidelines document is reviewed and approved by System administration Manager on an annual basis. For newly onboarded corporate servers and network devices the hardening checklist is maintained by the respective team. Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified. Corporate servers of Zoho are blocked from mounting removable storage media device. Corporate servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.

Authentication and Asset Management:

Security setting for password configurations and account lockout configurations of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.

Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.

Passman tool is inhouse developed password management application of Zoho. For creation of access to corporate server of Zoho, the request is raised by the user (in SDP tool). System administration team creates access to passman for the associate based on the approval provided by System Administration Manager. For revocation of access to corporate jump server of Linux based corporate server of Zoho, the request is raised in Zoho SDP. System administration team revokes access to jump server for the associate. For associates leaving from Zoho, the access to jump server is revoked on the associate's last working date.

Access to passman is reviewed by the System administration team on an annual basis. The review of the access to passman is recorded in RACI (Responsible, Accountable, Consulted, and Informed) sheet. Corrective action is performed by System administration team for discrepancies identified (if any). Access to corporate jump server is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).

For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People. Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers. System administration team performed business continuity test for Corporate servers of Zoho on an annual basis. IAM roles access

to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any)

Compliance:

Compliance and Risk Management:

Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.

Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data. Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis.

The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho. Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis.

The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho. Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment. Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.

Business Continuity Management:

Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.

Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness. Data copy restriction is imposed for IDC servers of Zoho.

Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team. Backup of IDC servers are performed using ZAC tool on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool. Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data. Restoration of backup of IDC servers are performed using ZAC tool based on request from customer. The backup tool ensures backup integrity for the completed backup.

Product Specific Processes:

Risk assessment for the products of Zoho on information security and privacy is performed an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.

Support process document of Zoho Cloud products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the support process and data flow of the product.

Product description and terms of use for Zoho Cloud and On premises products is published in company's website.

Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.

Zoho Cloud and On premises products maintain dedicated development and test environment in local Zoho (The local Zoho network is part of Zoho's CORP network). The local Zoho environment is segregated from production environment of Zoho Cloud products.

Changes made to Cloud and On premises products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website. Changes made to Cloud products and On premises are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.

Site 24x7 tool is the inhouse developed application availability monitoring tool of Zoho. Log of activities performed by users in Zoho Cloud products are stored using Zoho logs application. Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.

Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.

Network Operations:

Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.

Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.

For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager. For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date. Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any). Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.

Security setting for password configurations and account lockout configuration of Firewall are defined as per Zoho password policy. Firewall, Router and Managed Switches are monitored for downtime and process

utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified. Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team. Business continuity test is performed for NOC room on an annual basis by Network Operations team. All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.

For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager. For changes to network device configuration, the request is raised in Zoho SDP.

Network Operations team changes network device configuration based on approval provided by Network Operations Manager.

Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.

For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.

MAC Binding is implemented for workstation connecting from NOC room to IDC network. Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity. Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.

Firewall, Router and Managed Switches of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source. Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches. Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool. The network traffic from malicious source are blocked by the third party tool. Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.

Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.

Server Operations:

Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.

IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.

For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool. For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date. Administrative access to Jump Server of Zoho is restricted to Server Operations team.

For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager. For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People. Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.

Security setting for password configurations and account lockout configurations of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.

Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.

Hardening guidelines for onboarding IDC Servers of Zoho is defined by Server Operations team. The guidelines document is reviewed and approved by Server Operations Manager on an annual basis.

Server Operations team has implemented load balancers for IDC servers.

IDC servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source. IDC servers of Zoho are restricted from accessing internet. IDC servers of Zoho are blocked from mounting removable device. Zoho Server Operations team maintains an asset registry of the IDC Servers. Zoho uses asset discovery tool to identify and track the servers added in IDC network. Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.

Security:

Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.

For creation of access to Key management service tool of Zoho, the request is raised in Email. EAR (Encryption at rest) team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager. For associates leaving Zoho, the access to Key management service tool is revoked based on the integration with Zoho People. For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.

For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People. For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People. For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People. For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.

The attachments of email sent to Zoho domain are scanned for malware content. The emails are quarantined if anomalies identified. The logs for just in time access are recorded and stored in Zero trust application.

Server Operations has defined list of sensitive commands executions in IDC servers of Zoho. The list of sensitive commands are reviewed and approved by Server Operations Manager on an annual basis.

Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool. Vulnerability assessment is performed for External IP of Zoho

using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure. Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.

Customer Support:

Customer Support process document of Zoho is defined by the Zoho customer support team. The document is reviewed and approved by Director of customer support team on an annual basis. The document defines the support process for Zoho products.

Customer support tickets raised by customer over email/chat/phone are automatically raised as ticket in Zoho desk application. The support tickets are resolved within agreed SLA with customer by Zoho Technical Support team.

Legal:

Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses. Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.

Zoho enters into Business Associate Agreement (BAA) with subcontractors based on request raised. The agreement covers scope, definition of services, HIPAA requirements applicable to the subcontractor and confidentiality requirements relating to hosting and support services of Zoho application.

Zoho legal team records the data disclosure request raised to Zoho. When required, consent of data subject is obtained before processing the request. Privacy team reviews the data disclosure request status on an annual basis.

Privacy:

Policy and Notice:

The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.

Procedure for data subject correction request in Zoho is defined by privacy team. The policy document is reviewed and approved by Director of IT on an annual basis.

The policy for the retention and disposal of client information upon the discontinuation of Zoho services is defined by the Legal team and is reviewed and approved annually by the General Counsel. This policy is published on the corporate website.

The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following:

1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information

2. Policies regarding retention, sharing, disclosure, and disposal of their personal information

3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information

4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.

Privacy practice to data subject of the system is defined as part of privacy notice of Zoho defined by legal team. The notice is reviewed and approved by General Counsel on an annual basis. The notice document defines the following:

1. readily accessible and made available to the data subject.

2. Provided in a timely manner to the data subjects

3. Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity.

4. informs data subjects of a change to a previously communicated privacy notice

5. Documents the changes to privacy practices that were communicated to data subjects

Procedure to determine if explicit consent is required is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The policy defines the procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent and procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.

Collection:

Privacy team maintains inventory of data collected from the data subjects. The inventory is reviewed on an annual basis by Privacy team to ensure the documentation is kept current and includes the location of the data, a description of the data, and identified data owners.

The policy for choice and consent is defined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following:

1. Consent is obtained before the personal information is processed or handled.

2. To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences.

3. When authorization is required (explicit consent), the authorization is obtained in writing.

4. Implicit consent has clear actions on how a data subject opts out.

5. Action by a data subject to constitute valid consent.

6. Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.

The definition of sensitive personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The use of personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following:

1. Conformity with the purposes identified in the entity's privacy notice.

2. Conformity with the consent received from the data subject.

3. Compliance with applicable laws and regulations.

Procedure for personal information retention is defined as part of privacy policy by the legal team. The policy document is reviewed and approved by the General Counsel on an annual basis. The policy covers the following:

1. The system processes in place to delete information in accordance with specific retention requirements.

2. Deletion of backup information in accordance with a defined schedule.

3. Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention.

4. Annually reviews information marked for retention.

The Data Subject Access Request policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information.

The privacy team establishes a process to identify and review applicable privacy laws and regulations, as well as to determine consent requirements. This document is reviewed and approved annually by the Director of Compliance. The document defines the procedure to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data.

Disclosure:

Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.

Zoho provides data subjects with user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.

For new/changes made to consent process, the business unit personnel obtains approval from Director of Compliance (DOC) before implementing the change. Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.

For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects. Data Privacy Coordinators are designated for each product team of Zoho. An annual refresher training covering the PIA as part of change application management process is provided for the Data Privacy Coordinators. The attendance for completion of annual refresher training is captured in Zoho Learn.

Incident Management and Monitoring:

Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices. Members of the privacy staff verify that the entity has legal grounds to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, on a periodic basis, the privacy team verify that the entity has requested and received explicit written consent from the data subjects, when such consent is required.

On an annual basis, Director of Compliance (DOC) reviews cases relating to request raised by data subjects for disagreements over the accuracy of personal data and validate the appropriate justifications provided thereof.

On an annual basis, Director of Compliance (DOC) reviews cases relating to denial of data subject requests and validate the appropriate justifications provided thereof. Privacy team maintains list of sub processors and third party vendors in Zoho.

Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items.

On an annual basis Risk assessment is performed by Privacy Team to assess the risk of sub processors and third party vendors identified by them and identify suitable risk treatment plan on an annual basis.

Procedure to determine PIA requirement is defined by Privacy team. The procedure document is reviewed and approved by Director of Compliance on an annual basis.

Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.

The Data and Information Classification policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines the classification of Zoho's data and it's protection measures.

3.10 HIPAA and Trust Services Criteria

Zoho's control environment reflects the position taken by management, its Corporate Directors, and others concerning the importance of controls and the emphasis given to controls in its policies, procedures, methods, and organizational structure.

The Health Insurance Portability and Accountability Act (HIPAA) statements and trust services criteria are listed below:

Subpart	HIPAA Section	Section Title
C – Security	§164.306	Administrative safeguards

HIPAA §164.306 (a) General requirements. Covered entities and business associates must do the following: (1) Ensure the confidentiality, integrity, and availability of all electronic protected health information the covered entity or business associate creates, receives, maintains, or transmits. (2) Protect against any reasonably anticipated threats or hazards to the security or integrity of such information. (3) Protect against any reasonably anticipated uses or disclosures of such information that are not permitted or required under subpart E of this part. (4) Ensure compliance with this subpart by its workforce. (b) Flexibility of approach (1) Covered entities and business associates may use any security measures that allow the covered entity or business associate to reasonably and appropriately implement the standards and implementation specifications as specified in this subpart.

(2) In deciding which security measures to use, a covered entity or business associate must take into account the following factors:
(i) The size, complexity, and capabilities of the covered entity or business associate.
(ii) The covered entity's or the business associate's technical infrastructure, hardware, and software security capabilities.
(iii) The costs of security measures.
(iv) The probability and criticality of potential risks to electronic protected health information.

(c) Standards. A covered entity or business associate must comply with the applicable standards as provided in this section and in §§164.308, 164.310, 164.312, 164.314 and 164.316 with respect to all electronic protected health information.

(d) Implementation specifications. In this subpart:

(1) Implementation specifications are required or addressable. If an implementation specification is required, the word “Required” appears in parentheses after the title of the implementation specification. If an implementation specification is addressable, the word “Addressable” appears in parentheses after the title of the implementation specification.
(2) When a standard adopted in § 164.308, § 164.310, § 164.312, § 164.314, or § 164.316 includes required implementation specifications, a covered entity or business associate must implement the implementation specifications.
(3) When a standard adopted in § 164.308, § 164.310, § 164.312, § 164.314, or § 164.316 includes addressable implementation specifications, a covered entity or business associate must -

(i) Assess whether each implementation specification is a reasonable and appropriate safeguard in its environment, when analyzed with reference to the likely contribution to protecting electronic protected health information; and
(ii) As applicable to the covered entity or business associate -
(A) Implement the implementation specification if reasonable and appropriate; or
(B) If implementing the implementation specification is not reasonable and appropriate -

(e) Maintenance. A covered entity or business associate must review and modify the security measures implemented under this subpart as needed to continue provision of reasonable and appropriate protection of electronic protected health information, and update documentation of such security measures in accordance with §164.316(b)(2)(iii).

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.

CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.
CA13	For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA32	Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.
CA35	For newly onboarded corporate server and network device the hardening checklist is maintained by the respective team.
CA36	The attachments of email sent to Zoho domain are scanned for malware content. The emails are quarantined if anomalies identified.
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The

	policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA72	Changes made to Cloud and On premises products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website.
CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA78	Servers onboarded in IDC network are hardened using standard image by server operations team.
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)

CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.
CA84	Security setting for password configurations and account lockout configuration of Firewall are defined as per Zoho password policy.
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA90	All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.
CA91	For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager.
CA92	For changes to network device configuration, the request is raised in Zoho SDP. Network Operations team changes network device configuration based on approval provided by Network Operations Manager.
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.
CA94	For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.
CA95	MAC Binding is implemented for workstation connecting from NOC room to IDC network.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA99	Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.

CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload.Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA125	IDC servers of Zoho are restricted from accessing internet.
CA126	IDC servers of Zoho are blocked from mounting removable device.
CA127	Zoho Server Operations team maintains an asset registry of the IDC Servers.
CA128	Zoho uses asset discovery tool to identify and track the servers added in IDC network.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.

Subpart	HIPAA Section	Section Title
C – Security	§164.308	Administrative safeguards

HIPAA §164.308(a)(1)(i) Standard: Security management process. Implement policies and procedures to prevent, detect, contain, and correct security violations.

CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal

	audit, incorporate management functions and also to review the risk assessment.
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.
CA110	The logs for just in time access are recorded and stored in Zero trust application.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.

HIPAA §164.308(a)(1)(ii)(A) Risk analysis (Required). Conduct an accurate and thorough assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of electronic protected health information held by the covered entity or business associate.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

CC4.1 - COSO Principle 16: The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.

CC4.2 - COSO Principle 17: The entity evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

HIPAA §164.308(a)(1)(ii)(A) Risk analysis (Required). Conduct an accurate and thorough assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of electronic protected health information held by the covered entity or business associate.

A1.1 - The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

CC9.1 - The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.

CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA60	Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.
CA61	Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.

HIPAA §164.308(a)(1)(ii)(B) Risk management (Required). Implement security measures sufficient to reduce risks and vulnerabilities to a reasonable and appropriate level to comply with §164.306(a).

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.	
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.

CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.

HIPAA §164.308(a)(1)(ii)(C) Sanction policy (Required). Apply appropriate sanctions against workforce members who fail to comply with the security policies and procedures of the covered entity or business associate.

CC1.1 - COSO Principle 1: The entity demonstrates a commitment to integrity and ethical values.	
CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA05	Job Description of Zoho is defined by Senior Manager TA and HR operations. The policy document is reviewed and approved by the Associate Director TA and HR operations on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.

HIPAA §164.308(a)(1)(ii)(D) Information system activity review (Required). Implement procedures to regularly review records of information system activity, such as audit logs, access reports, and security incident tracking reports.

CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.

CA49	Access to passman is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).
CA50	Access to corporate jump server is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.

HIPAA §164.308(a)(1)(ii)(D) Information system activity review (Required). Implement procedures to regularly review records of information system activity, such as audit logs, access reports, and security incident tracking reports.	
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.
CA159	Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices.

HIPAA §164.308(a)(2) Standard: Assigned security responsibility. Identify the security official who is responsible for the development and implementation of the policies and procedures required by this subpart for the covered entity or business associate.	
CC1.3 - COSO Principle 3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives. CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.	
CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.

HIPAA §164.308(a)(3)(i) Standard: Workforce security. Implement policies and procedures to ensure that all members of its workforce have appropriate access to electronic protected health information, as provided under paragraph (a)(4) of this section, and to prevent those workforce members who do not have access under paragraph (a)(4) of this section from obtaining access to electronic protected health information.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

CA01	Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.
CA02	Background Verification Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the background verification process for Zoho associates.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.

HIPAA §164.308(a)(3)(i) Standard: Workforce security. Implement policies and procedures to ensure that all members of its workforce have appropriate access to electronic protected health information, as provided under paragraph (a)(4) of this section, and to prevent those workforce members who do not have access under paragraph (a)(4) of this section from obtaining access to electronic protected health information.	
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA23	The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members.
CA24	For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate's last working date.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM.For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.

HIPAA §164.308(a)(3)(i) Standard: Workforce security. Implement policies and procedures to ensure that all members of its workforce have appropriate access to electronic protected health information, as provided under paragraph (a)(4) of this section, and to prevent those workforce members who do not have access under paragraph (a)(4) of this section from obtaining access to electronic protected health information.	
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.

HIPAA §164.308(a)(3)(ii)(A) Authorization and/or supervision (Addressable). Implement procedures for the authorization and/or supervision of workforce members who work with electronic protected health information or in locations where it might be accessed.	
CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.	
CA23	The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members.
CA25	Access to Server Operations Team and NOC room of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).

CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.

HIPAA §164.308(a)(3)(ii)(B) Workforce clearance procedure (Addressable). Implement procedures to determine that the access of a workforce member to electronic protected health information is appropriate.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining

CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.

HIPAA §164.308(a)(3)(ii)(C) Termination procedures (Addressable). Implement procedures for terminating access to electronic protected health information when the employment of, or other arrangement with, a workforce member ends or as required by determinations made as specified in paragraph (a)(3)(ii)(B) of this section.	
CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives. CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.	
CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.
CA24	For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate's last working date.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA48	For revocation of access to corporate jump server of Linux based corporate server of Zoho, the request is raised in Zoho SDP. System administration team revokes access to jump server for the associate. For associates leaving from Zoho, the access to jump server is revoked on the associate's last working date.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA81	For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.

HIPAA §164.308(a)(3)(ii)(C) Termination procedures (Addressable). Implement procedures for terminating access to electronic protected health information when the employment of, or other arrangement with, a workforce member ends or as required by determinations made as specified in paragraph (a)(3)(ii)(B) of this section.	
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA144	For associates leaving Zoho, the access to Key management service tool is revoked based on the integration with Zoho People.

HIPAA §164.308(a)(4)(i) Standard: Information access management. Implement policies and procedures for authorizing access to electronic protected health information that are consistent with the applicable requirements of subpart E of this part.	
CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized. CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.	
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA49	Access to passman is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).

CA50	Access to corporate jump server is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA74	Log of activities performed by users in Zoho Cloud products are stored using Zoho logs application.
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA90	All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA143	For creation of access to Key management service tool of Zoho, the request is raised via Email. EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.
CA144	For associates leaving Zoho, the access to Key management service tool is revoked based on the integration with Zoho People.

HIPAA §164.308(a)(4)(ii)(A) Isolating health care clearinghouse functions (Required). If a health care clearinghouse is part of a larger organization, the clearinghouse must implement policies and procedures that protect the electronic protected health information of the clearinghouse from unauthorized access by the larger organization.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.308(a)(4)(ii)(B) Access authorization (Addressable). Implement policies and procedures for granting access to electronic protected health information, for example, through access to a workstation, transaction, program, process, or other mechanism.

CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.

HIPAA §164.308(a)(4)(ii)(B) Access authorization (Addressable). Implement policies and procedures for granting access to electronic protected health information, for example, through access to a workstation, transaction, program, process, or other mechanism.	
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA80	For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.
CA109	For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.
CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.
CA143	For creation of access to Key management service tool of Zoho, the request is raised via Email. EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.

HIPAA §164.308(a)(4)(ii)(C) Access establishment and modification (Addressable). Implement policies and procedures that, based upon the covered entity's or the business associate's access authorization policies, establish, document, review, and modify a user's right of access to a workstation, transaction, program, or process.
CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized. CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes,

giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA80	For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.

CA81	For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date.
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.
CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.
CA143	For creation of access to Key management service tool of Zoho, the request is raised via Email. EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.

HIPAA §164.308(a)(5)(i) Standard: Security awareness and training. Implement a security awareness and training program for all members of its workforce (including management).

CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through

	Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.

HIPAA §164.308(a)(5)(ii)(A) Security reminders (Addressable). Periodic security updates.

CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.

HIPAA §164.308(a)(5)(ii)(B) Protection from malicious software (Addressable). Procedures for guarding against, detecting, and reporting malicious software.

CC6.8 - The entity implements controls to prevent or detect and act upon the introduction of unauthorized or malicious software to meet the entity's objectives.

HIPAA §164.308(a)(5)(ii)(B) Protection from malicious software (Addressable). Procedures for guarding against, detecting, and reporting malicious software.	
CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.
CA127	Zoho Server Operations team maintains an asset registry of the IDC Servers.

HIPAA §164.308(a)(5)(ii)(C) Log-in monitoring (Addressable). Procedures for monitoring log-in attempts and reporting discrepancies.	
CA74	Log of activities performed by users in Zoho Cloud products are stored using Zoho logs application.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA110	The logs for just in time access are recorded and stored in Zero trust application.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.

HIPAA §164.308(a)(5)(ii)(D) Password management (Addressable). Procedures for creating, changing, and safeguarding passwords.	
CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.	
CA32	Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA84	Security setting for password configurations and account lockout configuration of Firewall are defined as per Zoho password policy.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.

HIPAA §164.308(a)(6)(i) Standard: Security incident procedures. Implement policies and procedures to address security incidents.
CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.
CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

HIPAA §164.308(a)(6)(i) Standard: Security incident procedures. Implement policies and procedures to address security incidents.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.

CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA159	Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices.

HIPAA §164.308(a)(6)(ii) Implementation specification: Response and reporting (Required). Identify and respond to suspected or known security incidents; mitigate, to the extent practicable, harmful effects of security incidents that are known to the covered entity or business associate; and document security incidents and their outcomes.

CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.

CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.
CA159	Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices.

HIPAA §164.308(a)(7)(i) Standard: Contingency plan. Establish (and implement as needed) policies and procedures for responding to an emergency or other occurrence (for example, fire, vandalism, system failure, and natural disaster) that damages systems that contain electronic protected health information.

CC7.2 - The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.

CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

CC7.4 - The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

CC7.5 - The entity identifies, develops, and implements activities to recover from identified security incidents.

CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.

CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

HIPAA §164.308(a)(7)(ii)(A) Data backup plan (Required). Establish and implement procedures to create and maintain retrievable exact copies of electronic protected health information.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

HIPAA §164.308(a)(7)(ii)(B) Disaster recovery plan (Required). Establish (and implement as needed) procedures to restore any loss of data.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP

	Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

HIPAA §164.308(a)(7)(ii)(C) Emergency mode operation plan (Required). Establish (and implement as needed) procedures to enable continuation of critical business processes for protection of the security of electronic protected health information while operating in emergency mode.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

CA27	Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.
CA28	Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system
CA38	System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a

	daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

HIPAA §164.308(a)(7)(ii)(D) Testing and revision procedures (Addressable). Implement procedures for periodic testing and revision of contingency plans.	
A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.	
CA38	System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.

HIPAA §164.308(a)(7)(ii)(E) Applications and data criticality analysis (Addressable). Assess the relative criticality of specific applications and data in support of other contingency plan components.	
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.

HIPAA §164.308(a)(7)(ii)(E) Applications and data criticality analysis (Addressable). Assess the relative criticality of specific applications and data in support of other contingency plan components.	
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

HIPAA §164.308(a)(8) Standard: Evaluation. Perform a periodic technical and nontechnical evaluation, based initially upon the standards implemented under this rule and, subsequently, in response to environmental or operational changes affecting the security of electronic protected health information, that establishes the extent to which a covered entity's or business associate's security policies and procedures meet the requirements of this subpart.	
CC4.1 - COSO Principle 16: The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	
CC4.2 - COSO Principle 17: The entity evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.	
CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.	
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA60	Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.
CA61	Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.

HIPAA §164.308(a)(8) Standard: Evaluation. Perform a periodic technical and nontechnical evaluation, based initially upon the standards implemented under this rule and, subsequently, in response to environmental or operational changes affecting the security of electronic protected health information, that establishes the extent to which a covered entity's or business associate's security policies and procedures meet the requirements of this subpart.	
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.

HIPAA §164.308(b)(1) Business associate contracts and other arrangements. A covered entity may permit a business associate to create, receive, maintain, or transmit electronic protected health information on the covered entity's behalf only if the covered entity obtains satisfactory assurances, in accordance with §164.314(a), that the business associate will appropriately safeguard the information. A covered entity is not required to obtain such satisfactory assurances from a business associate that is a subcontractor.	
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.	
CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.

HIPAA §164.308(b)(2) A business associate may permit a business associate that is a subcontractor to create, receive, maintain, or transmit electronic protected health information on its behalf only if the business associate obtains satisfactory assurances, in accordance with §164.314(a), that the subcontractor will appropriately safeguard the information.	
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.	
CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.

CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.

HIPAA §164.308(b)(3) Implementation specifications: Written contract or other arrangement (Required). Document the satisfactory assurances required by paragraph (b)(1) or (b)(2) of this section through a written contract or other arrangement with the business associate that meets the applicable requirements of §164.314(a).

CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.

Subpart	HIPAA Section	Section Title
C – Security	**§164.310**	**Physical safeguards**

HIPAA §164.310(a)(1) Standard: Facility access controls. Implement policies and procedures to limit physical access to its electronic information systems and the facility or facilities in which they are housed, while ensuring that properly authorized access is allowed.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.
CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.

CA19	Physical Security policy of Zoho is defined by Admin team. The policy document is reviewed and approved by Head of safety and security on an annual basis. The policy document defines the physical access restrictions for Zoho associates.
CA21	Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance.
CA22	Access to Facilities of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA23	The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members.
CA24	For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate's last working date.
CA25	Access to Server Operations Team and NOC room of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA26	Access to Facilities, Server Operations Team and NOC room of Zoho is restricted by proximity card system. In addition, Server Operations Team and NOC room are protected with PIN based access.
CA27	Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.

HIPAA §164.310(a)(2)(i) Contingency operations (Addressable). Establish (and implement as needed) procedures that allow facility access in support of restoration of lost data under the disaster recovery plan and emergency mode operations plan in the event of an emergency.

A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

A1.3 - The entity tests recovery plan procedures supporting system recovery to meet its objectives.

CA27	Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.
CA28	Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system

CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.

HIPAA §164.310(a)(2)(ii) Facility security plan (Addressable). Implement policies and procedures to safeguard the facility and the equipment therein from unauthorized physical access, tampering, and theft.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CA19	Physical Security policy of Zoho is defined by Admin team. The policy document is reviewed and approved by Head of safety and security on an annual basis. The policy document defines the physical access restrictions for Zoho associates.
CA21	Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance.
CA22	Access to Facilities of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA23	The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members.
CA24	For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate's last working date.
CA25	Access to Server Operations Team and NOC room of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA26	Access to Facilities, Server Operations Team and NOC room of Zoho is restricted by proximity card system. In addition, Server Operations Team and NOC room are protected with PIN based access.
CA27	Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.

CA28	Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system

HIPAA §164.310(a)(2)(iii) Access control and validation procedures (Addressable). Implement procedures to control and validate a person's access to facilities based on their role or function, including visitor control, and control of access to software programs for testing and revision.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.
CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.
CA13	For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.
CA19	Physical Security policy of Zoho is defined by Admin team. The policy document is reviewed and approved by Head of safety and security on an annual basis. The policy document defines the physical access restrictions for Zoho associates.
CA21	Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance.
CA22	Access to Facilities of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA23	The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members.
CA24	For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server

	Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate's last working date.
CA25	Access to Server Operations Team and NOC room of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA20	Visitor and vendors entering Zoho are recorded in visitor management system. The escort details are recorded as part of the registry.
CA26	Access to Facilities, Server Operations Team and NOC room of Zoho is restricted by proximity card system. In addition, Server Operations Team and NOC room are protected with PIN based access.

HIPAA §164.310(a)(2)(iv) Maintenance records (Addressable). Implement policies and procedures to document repairs and modifications to the physical components of a facility which are related to security (for example, hardware, walls, doors, and locks).

CA28	Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system

HIPAA §164.310(b) Standard: Workstation use. Implement policies and procedures that specify the proper functions to be performed, the manner in which those functions are to be performed, and the physical attributes of the surroundings of a specific workstation or class of workstation that can access electronic protected health information.

CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.
CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.

HIPAA §164.310(c) Standard: Workstation security. Implement physical safeguards for all workstations that access electronic protected health information, to restrict access to authorized users.

CC6.4 - The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.
CA111	Data copy restriction is imposed for IDC servers of Zoho.

HIPAA §164.310(d)(1) Standard: Device and media controls. Implement policies and procedures that govern the receipt and removal of hardware and electronic media that contain electronic protected health information into and out of a facility, and the movement of these items within the facility.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

CA106	Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.
CA111	Data copy restriction is imposed for IDC servers of Zoho.
CA126	IDC servers of Zoho are blocked from mounting removable device.
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.

HIPAA §164.310(d)(2)(i) Disposal (Required). Implement policies and procedures to address the final disposition of electronic protected health information, and/or the hardware or electronic media on which it is stored.

P4.1 - The entity limits the use of personal information to the purposes identified in the entity's objectives related to privacy.

P4.2 - The entity retains personal information consistent with the entity's objectives related to privacy.

HIPAA §164.310(d)(2)(i) Disposal (Required). Implement policies and procedures to address the final disposition of electronic protected health information, and/or the hardware or electronic media on which it is stored.

P4.3 - The entity securely disposes of personal information to meet the entity's objectives related to privacy.

C1.2 -The entity disposes of confidential information to meet the entity's objectives related to confidentiality.

CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.
CA147	The policy for the retention and disposal of client information upon the discontinuation of Zoho services is defined by the Legal team and is reviewed and approved annually by the General Counsel. This policy is published on the corporate website.

HIPAA §164.310(d)(2)(ii) Media re-use (Required). Implement procedures for removal of electronic protected health information from electronic media before the media are made available for re-use.

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

P4.1 - The entity limits the use of personal information to the purposes identified in the entity's objectives related to privacy.

P4.2 - The entity retains personal information consistent with the entity's objectives related to privacy.

P4.3 - The entity securely disposes of personal information to meet the entity's objectives related to privacy.

C1.2 -The entity disposes of confidential information to meet the entity's objectives related to confidentiality.

CA106	Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.

HIPAA §164.310(d)(2)(iii) Accountability (Addressable). Maintain a record of the movements of hardware and electronic media and any person responsible therefore.	
CA22	Access to Facilities of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA99	Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches.
CA128	Zoho uses asset discovery tool to identify and track the servers added in IDC network.

HIPAA §164.310(d)(2)(iv) Data backup and storage (Addressable). Create a retrievable, exact copy of electronic protected health information, when needed, before movement of equipment.	
A1.2 - The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.	
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

Subpart	HIPAA Section	Section Title
C – Security	**§164.312**	**Technical safeguards**

HIPAA §164.312(a)(1) Standard: Access control. Implement technical policies and procedures for electronic information systems that maintain electronic protected health information to allow access only to those persons or software programs that have been granted access rights as specified in §164.308(a)(4).
CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives. CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized. CC6.3 - The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

HIPAA §164.312(a)(1) Standard: Access control. Implement technical policies and procedures for electronic information systems that maintain electronic protected health information to allow access only to those persons or software programs that have been granted access rights as specified in §164.308(a)(4).

CC6.5 - The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

CC6.6 - The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

CC8.1 - The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA48	For revocation of access to corporate jump server of Linux based corporate server of Zoho, the request is raised in Zoho SDP. System administration team revokes access to jump server for the associate. For associates leaving from Zoho, the access to jump server is revoked on the associate's last working date.
CA51	Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.

HIPAA §164.312(a)(1) Standard: Access control. Implement technical policies and procedures for electronic information systems that maintain electronic protected health information to allow access only to those persons or software programs that have been granted access rights as specified in §164.308(a)(4).	
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA80	For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.
CA81	For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date.
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.
CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.

HIPAA §164.312(a)(1) Standard: Access control. Implement technical policies and procedures for electronic information systems that maintain electronic protected health information to allow access only to those persons or software programs that have been granted access rights as specified in §164.308(a)(4).	
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA143	For creation of access to Key management service tool of Zoho, the request is raised via Email. EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.
CA144	For associates leaving Zoho, the access to Key management service tool is revoked based on the integration with Zoho People.

HIPAA §164.312(a)(2)(i) Unique user identification (Required). Assign a unique name and/or number for identifying and tracking user identity.	
CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives. CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.	
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.

HIPAA §164.312(a)(2)(ii) Emergency access procedure (Required). Establish (and implement as needed) procedures for obtaining necessary electronic protected health information during an emergency.	
CA38	System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.

HIPAA §164.312(a)(2)(iii) Automatic logoff (Addressable). Implement electronic procedures that terminate an electronic session after a predetermined time of inactivity.	
CA32	Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.

HIPAA §164.312(a)(2)(iv) Encryption and decryption (Addressable). Implement a mechanism to encrypt and decrypt electronic protected health information.	
CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.	
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA42	Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.

HIPAA §164.312(b) Standard: Audit controls. Implement hardware, software, and/or procedural mechanisms that record and examine activity in information systems that contain or use electronic protected health information.	
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.

HIPAA §164.312(c)(1) Standard: Integrity. Implement policies and procedures to protect electronic protected health information from improper alteration or destruction.	
CC7.3 - The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures. PI1.3 - The entity implements policies and procedures over system processing to result in products, services, and reporting to meet the entity's objectives.	
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.
CA71	Zoho Cloud and On premises products maintain dedicated development and test environment in local Zoho. The local Zoho environment is segregated from production environment of Zoho Cloud products.
CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.

HIPAA §164.312(c)(2) Implementation specification: Mechanism to authenticate electronic protected health information (Addressable). Implement electronic mechanisms to corroborate that electronic protected health information has not been altered or destroyed in an unauthorized manner.	
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA74	Log of activities performed by users in Zoho Cloud products are stored using Zoho logs application.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA110	The logs for just in time access are recorded and stored in Zero trust application.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.

HIPAA §164.312(d) Standard: Person or entity authentication. Implement procedures to verify that a person or entity seeking access to electronic protected health information is the one claimed.	
CC6.1 - The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives. CC6.2 - Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.	
CA32	Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA51	Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).

HIPAA §164.312(d) Standard: Person or entity authentication. Implement procedures to verify that a person or entity seeking access to electronic protected health information is the one claimed.	
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.
CA110	The logs for just in time access are recorded and stored in Zero trust application.

HIPAA §164.312(e)(1) Standard: Transmission security. Implement technical security measures to guard against unauthorized access to electronic protected health information that is being transmitted over an electronic communications network.	
CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.	
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA125	IDC servers of Zoho are restricted from accessing internet.
CA126	IDC servers of Zoho are blocked from mounting removable device.

HIPAA §164.312(e)(2)(i) Integrity controls (Addressable). Implement security measures to ensure that electronically transmitted electronic protected health information is not improperly modified without detection until disposed of.	
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA42	Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.

HIPAA §164.312(e)(2)(i) Integrity controls (Addressable). Implement security measures to ensure that electronically transmitted electronic protected health information is not improperly modified without detection until disposed of.	
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA111	Data copy restriction is imposed for IDC servers of Zoho.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

HIPAA §164.312(e)(2)(ii) Encryption (Addressable). Implement a mechanism to encrypt electronic protected health information whenever deemed appropriate.	
CC6.7 - The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.	
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA125	IDC servers of Zoho are restricted from accessing internet.

CA126	IDC servers of Zoho are blocked from mounting removable device.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

Subpart	HIPAA Section	Section Title
C – Security	§164.314	Organizational requirements

HIPAA §164.314(a)(1) Standard: Business associate contracts or other arrangements. The contract or other arrangement required by §164.308(b)(3) must meet the requirements of paragraph (a)(2)(i), (a)(2)(ii), or (a)(2)(iii) of this section, as applicable.	
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.	
CA20	Visitor and vendors entering Zoho are recorded in visitor management system. The escort details are recorded as part of the registry.
CA21	Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance.
CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.

HIPAA §164.314 (a): (2) Implementation specifications (Required). (i) Business associate contracts. The contract must provide that the business associate will— (A) Comply with the applicable requirements of this subpart; (B) In accordance with §164.308(b)(2), ensure that any subcontractors that create, receive, maintain, or transmit electronic protected health information on behalf of the business associate agree to comply with the applicable requirements of this subpart by entering into a contract or other arrangement that complies with this section; and (C) Report to the covered entity any security incident of which it becomes aware, including breaches of unsecured protected health information as required by §164.410.	
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.	
CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.

CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.

HIPAA §164.314(a)(2)(ii) Other arrangements. The covered entity is in compliance with paragraph (a)(1) of this section if it has another arrangement in place that meets the requirements of § 164.504(e)(3).

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.314(a)(2)(iii) Business associate contracts with subcontractors. The requirements of paragraphs (a)(2)(i) and (a)(2)(ii) of this section apply to the contract or other arrangement between a business associate and a subcontractor required by §164.308(b)(4) in the same manner as such requirements apply to contracts or other arrangements between a covered entity and business associate.

CC9.2 - The entity assesses and manages risks associated with vendors and business partners.

CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.

HIPAA §164.314(b)(1) Standard: Requirements for group health plans. Except when the only electronic protected health information disclosed to a plan sponsor is disclosed pursuant to §164.504(f)(1)(ii) or (iii), or as authorized under §164.508, a group health plan must ensure that its plan documents provide that the plan sponsor will reasonably and appropriately safeguard electronic protected health information created, received, maintained, or transmitted to or by the plan sponsor on behalf of the group health plan.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.314(b)(2) Implementation specifications (Required). The plan documents of the group health plan must be amended to incorporate provisions to require the plan sponsor to— §164.314(b)(2)(i) Implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the electronic protected health information that it creates, receives, maintains, or transmits on behalf of the group health plan; §164.314(b)(2)(ii) Ensure that the adequate separation required by §164.504(f)(2)(iii) is supported by reasonable and appropriate security measures; §164.314(b)(2)(iii) Ensure that any agent to whom it provides this information agrees to implement reasonable and appropriate security measures to protect the information; and §164.314(b)(2)(iv) Report to the group health plan any security incident of which it becomes aware
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
C – Security	§164.316	Policies and procedures and documentation requirements

HIPAA §164.316(a) A covered entity or business associate must, in accordance with §164.306: (a) Standard: Policies and procedures. Implement reasonable and appropriate policies and procedures to comply with the standards, implementation specifications, or other requirements of this subpart, taking into account those factors specified in §164.306(b)(2)(i), (ii), (iii), and (iv). This standard is not to be construed to permit or excuse an action that violates any other standard, implementation specification, or other requirements of this subpart. A covered entity or business associate may change its policies and procedures at any time, provided that the changes are documented and are implemented in accordance with this subpart.	
CC9.2 - The entity assesses and manages risks associated with vendors and business partners.	
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.

HIPAA §164.316(b)(1) Standard: Documentation. (b)(1)(i) (i) Maintain the policies and procedures implemented to comply with this subpart in written (which may be electronic) form; and

(b)(1)(ii (ii) If an action, activity or assessment is required by this subpart to be documented, maintain a written (which may be electronic) record of the action, activity, or assessment.	
CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and

	approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following:1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information2. Policies regarding retention, sharing, disclosure, and disposal of their personal information3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.

HIPAA §164.316(b)(2) Implementation specifications:
(i) Time limit (Required). Retain the documentation required by paragraph (b)(1) of this section for 6 years from the date of its creation or the date when it last was in effect, whichever is later.

CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team

	manager on an annual basis. The policy document defines the use of encryption and methods used.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following:1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the

	purpose and use of personal information2. Policies regarding retention, sharing, disclosure, and disposal of their personal information3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.

HIPAA §164.316(b)(2)(ii) Availability (Required). Make documentation available+ to those persons responsible for implementing the procedures to which the documentation pertains.

CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

CC2.2 - COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

CC2.3 - COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of

HIPAA §164.316(b)(2)(ii) Availability (Required). Make documentation available+ to those persons responsible for implementing the procedures to which the documentation pertains.	
	compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following:1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information2. Policies regarding retention,

HIPAA §164.316(b)(2)(ii) Availability (Required). Make documentation available+ to those persons responsible for implementing the procedures to which the documentation pertains.	
	sharing, disclosure, and disposal of their personal information3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.

HIPAA §164.316(b)(2)(iii) Updates (Required). Review documentation periodically, and update as needed, in response to environmental or operational changes affecting the security of the electronic protected health information.	
CC1.5 - COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives. CC5.1 - COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels. CC5.2 - COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.	
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.

CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.

Subpart	HIPAA Section	Section Title
D - Breach	§164.404	Notification to individuals

HIPAA §164.404(a)(1) Standard, General rule. A covered entity shall, following the discovery of a breach of unsecured protected health information, notify each individual whose unsecured protected health information has been, or is reasonably believed by the covered entity to have been, accessed, acquired, used, or disclosed as a result of such breach.

(2) Breaches treated as discovered. For purposes of paragraph (a)(1) of this section, §§164.406(a), and 164.408(a), a breach shall be treated as discovered by a covered entity as of the first day on which such breach is known to the covered entity, or, by exercising reasonable diligence would have been known to the covered entity. A covered entity shall be deemed to have knowledge of a breach if such breach is known, or by exercising reasonable diligence would have been known, to any person, other than the person committing the breach, who is a workforce member or agent of the covered entity (determined in accordance with the federal common law of agency).

(b) Implementation specification: Timeliness of notification. Except as provided in §164.412, a covered entity shall provide the notification required by paragraph (a) of this section without unreasonable delay and in no case later than 60 calendar days after discovery of a breach.

(c) Implementation specifications: Content of notification

(1) Elements. The notification required by paragraph (a) of this section shall include, to the extent possible:

(A) A brief description of what happened, including the date of the breach and the date of the discovery of the breach, if known;

(B) A description of the types of unsecured protected health information that were involved in the breach (such as whether full name, social security number, date of birth, home address, account number, diagnosis, disability code, or other types of information were involved);

(C) Any steps individuals should take to protect themselves from potential harm resulting from the breach;

(D) A brief description of what the covered entity involved is doing to investigate the breach, to mitigate harm to individuals, and to protect against any further breaches; and

(E) Contact procedures for individuals to ask questions or learn additional information, which shall include a toll-free telephone number, an e-mail address, Web site, or postal address."
(2) Plain language requirement. The notification required by paragraph (a) of this section shall be written in plain language.
(d) Implementation specifications: Methods of individual notification. The notification required by paragraph (a) of this section shall be provided in the following form:
(1) Written notice.
(i) Written notification by first-class mail to the individual at the last known address of the individual or, if the individual agrees to electronic notice and such agreement has not been withdrawn, by electronic mail. The notification may be provided in one or more mailings as information is available.
(ii) If the covered entity knows the individual is deceased and has the address of the next of kin or personal representative of the individual (as specified under § 164.502(g)(4) of subpart E), written notification by first-class mail to either the next of kin or personal representative of the individual. The notification may be provided in one or more mailings as information is available.
(2) Substitute notice. In the case in which there is insufficient or out-of-date contact information that precludes written notification to the individual under paragraph (d)(1)(i) of this section, a substitute form of notice reasonably calculated to reach the individual shall be provided. Substitute notice need not be provided in the case in which there is insufficient or out-of-date contact information that precludes written notification to the next of kin or personal representative of the individual under paragraph (d)(1)(ii).
(i) In the case in which there is insufficient or out-of-date contact information for fewer than 10 individuals, then such substitute notice may be provided by an alternative form of written notice, telephone, or other means.
(ii) In the case in which there is insufficient or out-of-date contact information for 10 or more individuals, then such substitute notice shall:
(A) Be in the form of either a conspicuous posting for a period of 90 days on the home page of the Web site of the covered entity involved, or conspicuous notice in major print or broadcast media in geographic areas where the individuals affected by the breach likely reside; and
(B) Include a toll-free phone number that remains active for at least 90 days where an individual can learn whether the individual's unsecured protected health information may be included in the breach.

(3) Additional notice in urgent situations. In any case deemed by the covered entity to require urgency because of possible imminent misuse of unsecured protected health information, the covered entity may provide information to individuals by telephone or other means, as appropriate, in addition to notice provided under paragraph (d)(1) of this section.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
D - Breach	§164.406	Notification to the media

§164.406(1) (a) Standard. For a breach of unsecured protected health information involving more than 500 residents of a State or jurisdiction, a covered entity shall, following the discovery of the breach as provided in § 164.404(a)(2), notify prominent media outlets serving the State or jurisdiction.
(b) Implementation specification: Timeliness of notification. Except as provided in § 164.412, a covered entity shall provide the notification required by paragraph (a) of this section without unreasonable delay and in no case later than 60 calendar days after discovery of a breach.
(c) Implementation specifications: Content of notification. The notification required by paragraph (a) of this section shall meet the requirements of § 164.404(c).

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
D - Breach	§164.408	Notification to the Secretary

HIPAA §164.408(a) Standard. A covered entity shall, following the discovery of a breach of unsecured protected health information as provided in §164.404(a)(2), notify the Secretary.
(b) Implementation specifications: Breaches involving 500 or more individuals. For breaches of unsecured protected health information involving 500 or more individuals, a covered entity shall, except as provided in §164.412, provide the notification required by paragraph (a) of this section contemporaneously with the notice required by §164.404(a) and in the manner specified on the HHS Web site.
(c) Implementation specifications: Breaches involving less than 500 individuals. For breaches of unsecured protected health information involving less than 500 individuals, a covered entity shall maintain a log or other documentation of such breaches and, not later than 60 days after the end of each calendar year, provide the notification required by paragraph (a) of this section for breaches discovered during the preceding calendar year, in the manner specified on the HHS web site.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
D - Breach	§164.410	Notification by a Business associate

HIPAA §164.410(a) Standard
(a)(1) General rule. A business associate shall, following the discovery of a breach of unsecured protected health information, notify the covered entity of such breach.
(a)(2) Breaches treated as discovered. For purposes of paragraph (a)(1) of this section, a breach shall be treated as discovered by a business associate as of the first day on which such breach is known to the business associate or, by exercising reasonable diligence, would have been known to the business associate. A business associate shall be deemed to have knowledge of a breach if the breach is known, or by exercising reasonable diligence would have been known, to any person, other than the person committing the breach, who is an employee, officer, or other agent of the business associate (determined in accordance with the Federal common law of agency).

(b) Implementation specifications: Timeliness of notification. Except as provided in §164.412, a business associate shall provide the notification required by paragraph (a) of this section without unreasonable delay and in no case later than 60 calendar days after discovery of a breach.
(c) Implementation specifications: Content of notification.
(c)(1) The notification required by paragraph (a) of this section shall include, to the extent possible, the identification of each individual whose unsecured protected health information has been, or is reasonably believed by the business associate to have been, accessed, acquired, used, or disclosed during the breach.
(c)(2) A business associate shall provide the covered entity with any other available information that the covered entity is required to include in notification to the individual under §164.404(c) at the time of the notification required by paragraph (a) of this section or promptly thereafter as information becomes available.

CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.412**	**Law Enforcement Delay**

HIPAA §164.412 If a law enforcement official states to a covered entity or business associate that a notification, notice, or posting required under this subpart would impede a criminal investigation or cause damage to national security, a covered entity or business associate shall:
(a) If the statement is in writing and specifies the time for which a delay is required, delay such notification, notice, or posting for the time period specified by the official; or
(b) If the statement is made orally, document the statement, including the identity of the official making the statement, and delay the notification, notice, or posting temporarily and no longer than

30 days from the date of the oral statement, unless a written statement as described in paragraph (a) of this section is submitted during that time.	
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.502**	**Uses and disclosures of protected health information: General rules**

HIPAA §164.502(a) Standard. A covered entity or business associate may not use or disclose protected health information, except as permitted or required by this subpart or by subpart C of part 160 of this subchapter. (1) Covered entities: Permitted uses and disclosures. A covered entity is permitted to use or disclose protected health information as follows: (i) To the individual; (ii) For treatment, payment, or health care operations, as permitted by and in compliance with §164.506; (iii) Incident to a use or disclosure otherwise permitted or required by this subpart, provided that the covered entity has complied with the applicable requirements of §§164.502(b), 164.514(d), and 164.530(c) with respect to such otherwise permitted or required use or disclosure;

(iv) Except for uses and disclosures prohibited under §164.502(a)(5)(i), pursuant to and in compliance with a valid authorization under §164.508; (v) Pursuant to an agreement under, or as otherwise permitted by, §164.510; and (vi) As permitted by and in compliance with this section, §164.512, §164.514(e), (f), or (g). (2) Covered entities: Required disclosures. A covered entity is required to disclose protected health information: (i) To an individual, when requested under, and required by §164.524 or §164.528; and (ii) When required by the Secretary under subpart C of part 160 of this subchapter to investigate or determine the covered entity's compliance with this subchapter.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.502(a) (3) Business associates: Permitted uses and disclosures. A business associate may use or disclose protected health information only as permitted or required by its business associate contract or other arrangement pursuant to § 164.504(e) or as required by law. The business associate may not use or disclose protected health information in a manner that would violate the requirements of this subpart, if done by the covered entity, except for the purposes specified under § 164.504(e)(2)(i)(A) or (B) if such uses or disclosures are permitted by its contract or other arrangement. (4) Business associates: Required uses and disclosures. A business associate is required to disclose protected health information: (i) When required by the Secretary under subpart C of part 160 of this subchapter to investigate or determine the business associate's compliance with this subchapter. (ii) To the covered entity, individual, or individual's designee, as necessary to satisfy a covered entity's obligations under § 164.524(c)(2)(ii) and (3)(ii) with respect to an individual's request for an electronic copy of protected health information.

CA01	Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.
CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.
CA13	For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.
CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.

HIPAA §164.502(a)(5)(i) Prohibited uses and disclosures. (i) Use and disclosure of genetic information for underwriting purposes: Notwithstanding any other provision of this subpart, a health plan, excluding an issuer of a long-term care policy falling within paragraph (1)(viii) of the definition of health plan, shall not use or disclose protected health information that is genetic information for underwriting purposes. For purposes of paragraph (a)(5)(i) of this section, underwriting purposes means, with respect to a health plan: (A) Except as provided in paragraph (a)(5)(i)(B) of this section: (1) Rules for, or determination of, eligibility (including enrollment and continued eligibility) for, or determination of, benefits under the plan, coverage, or policy (including changes in deductibles or other cost-sharing mechanisms in return for activities such as completing a health risk assessment or participating in a wellness program); (2) The computation of premium or contribution amounts under the plan, coverage, or policy (including discounts, rebates, payments in kind, or other premium differential mechanisms in return for activities such as completing a health risk assessment or participating in a wellness program); (3) The application of any pre-existing condition exclusion under the plan, coverage, or policy; and (4) Other activities related to the creation, renewal, or replacement of a contract of health insurance or health benefits. (B) Underwriting purposes does not include determinations of medical appropriateness where an individual seeks a benefit under the plan, coverage, or policy.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.502(a)(5)(ii) (ii) Sale of protected health information: (A) Except pursuant to and in compliance with § 164.508(a)(4), a covered entity or business associate may not sell protected health information. (B) For purposes of this paragraph, sale of protected health information means: (1) Except as provided in paragraph (a)(5)(ii)(B)(2) of this section, a disclosure of protected health information by a covered entity or business associate, if applicable, where the covered entity or business associate directly or indirectly receives remuneration from or on behalf of the recipient of the protected health information in exchange for the protected health information. (2) Sale of protected health information does not include a disclosure of protected health information: (i) For public health purposes pursuant to § 164.512(b) or § 164.514(e); (ii) For research purposes pursuant to § 164.512(i) or § 164.514(e), where the only remuneration received by the covered entity or business associate is a reasonable cost-based fee to cover the cost to prepare and transmit the protected health information for such purposes; (iii) For treatment and payment purposes pursuant to § 164.506(a); (iv) For the sale, transfer, merger, or consolidation of all or part of the covered entity and for related due diligence as described in paragraph (6)(iv) of the definition of health care operations and pursuant to § 164.506(a); (v) To or by a business associate for activities that the business associate undertakes on behalf of a covered entity, or on behalf of a business associate in the case of a subcontractor, pursuant to §§ 164.502(e) and 164.504(e), and the only remuneration provided is by the covered entity to the

business associate, or by the business associate to the subcontractor, if applicable, for the performance of such activities; (vi) To an individual, when requested under § 164.524 or § 164.528; (vii) Required by law as permitted under § 164.512(a); and (viii) For any other purpose permitted by and in accordance with the applicable requirements of this subpart, where the only remuneration received by the covered entity or business associate is a reasonable, cost-based fee to cover the cost to prepare and transmit the protected health information for such purpose or a fee otherwise expressly permitted by other law.	
CA63	Zoho provides data subjects with user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.
CA105	Zoho legal team records the data disclosure request raised to Zoho. When required, consent of data subject is obtained before processing the request. Privacy team reviews the data disclosure request status on an annual basis.
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.
CA151	The use of personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Conformity with the purposes identified in the entity's privacy notice. 2. Conformity with the consent received from the data subject. 3. Compliance with applicable laws and regulations.
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.

HIPAA §164.502(b) Standard: Minimum necessary - Minimum necessary applies. When using or disclosing protected health information or when requesting protected health information from another covered entity or business associate, a covered entity or business associate must make reasonable efforts to limit protected health information to the minimum necessary to accomplish the intended purpose of the use, disclosure, or request. (2) Minimum necessary does not apply. This requirement does not apply to: (i) Disclosures to or requests by a health care provider for treatment; (ii) Uses or disclosures made to the individual, as permitted under paragraph (a)(1)(i) of this section or as required by paragraph (a)(2)(i) of this section; (iii) Uses or disclosures made pursuant to an authorization under § 164.508; (iv) Disclosures made to the Secretary in accordance with subpart C of part 160 of this subchapter; (v) Uses or disclosures that are required by law, as described by § 164.512(a); and

(vi) Uses or disclosures that are required for compliance with applicable requirements of this subchapter.	
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)
CA109	For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.
CA111	Data copy restriction is imposed for IDC servers of Zoho.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.

HIPAA §164.502(c)

(c) Standard: Uses and disclosures of protected health information subject to an agreed upon restriction. A covered entity that has agreed to a restriction pursuant to § 164.522(a)(1) may not use or disclose the protected health information covered by the restriction in violation of such restriction, except as otherwise provided in § 164.522(a).

HIPAA §164.502(d)

(d) Standard: Uses and disclosures of de-identified protected health information -

(1) Uses and disclosures to create de-identified information. A covered entity may use protected health information to create information that is not individually identifiable health information or disclose protected health information only to a business associate for such purpose, whether or not the de-identified information is to be used by the covered entity.

(2) Uses and disclosures of de-identified information. Health information that meets the standard and implementation specifications for de-identification under § 164.514(a) and (b) is considered not to be individually identifiable health information, i.e., de-identified. The requirements of this subpart do not apply to information that has been de-identified in accordance with the applicable requirements of § 164.514, provided that:

(i) Disclosure of a code or other means of record identification designed to enable coded or otherwise de-identified information to be re-identified constitutes disclosure of protected health information; and (ii) If de-identified information is re-identified, a covered entity may use or disclose such re-identified information only as permitted or required by this subpart.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.502(e) (1) Standard: Disclosures to business associates. (i) A covered entity may disclose protected health information to a business associate and may allow a business associate to create, receive, maintain, or transmit protected health information on its behalf, if the covered entity obtains satisfactory assurance that the business associate will appropriately safeguard the information. A covered entity is not required to obtain such satisfactory assurances from a business associate that is a subcontractor. (ii) A business associate may disclose protected health information to a business associate that is a subcontractor and may allow the subcontractor to create, receive, maintain, or transmit protected health information on its behalf, if the business associate obtains satisfactory assurances, in accordance with § 164.504(e)(1)(i), that the subcontractor will appropriately safeguard the information. (2) Implementation specification: Documentation. The satisfactory assurances required by paragraph (e)(1) of this section must be documented through a written contract or other written agreement or arrangement with the business associate that meets the applicable requirements of § 164.504(e).

CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.

HIPAA §164.502(f) Standard: Deceased individuals. A covered entity must comply with the requirements of this subpart with respect to the protected health information of a deceased individual for a period of 50 years following the death of the individual.
HIPAA §164.502(g)

(1) Standard: Personal representatives. As specified in this paragraph, a covered entity must, except as provided in paragraphs (g)(3) and (g)(5) of this section, treat a personal representative as the individual for purposes of this subchapter.
(2) Implementation specification: Adults and emancipated minors. If under applicable law a person has authority to act on behalf of an individual who is an adult or an emancipated minor in making decisions related to health care, a covered entity must treat such person as a personal representative under this subchapter, with respect to protected health information relevant to such personal representation.
(3)
(i) Implementation specification: Unemancipated minors. If under applicable law a parent, guardian, or other person acting in loco parentis has authority to act on behalf of an individual who is an unemancipated minor in making decisions related to health care, a covered entity must treat such person as a personal representative under this subchapter, with respect to protected health information relevant to such personal representation, except that such person may not be a personal representative of an unemancipated minor, and the minor has the authority to act as an individual, with respect to protected health information pertaining to a health care service, if:
(A) The minor consents to such health care service; no other consent to such health care service is required by law, regardless of whether the consent of another person has also been obtained; and the minor has not requested that such person be treated as the personal representative;
(B) The minor may lawfully obtain such health care service without the consent of a parent, guardian, or other person acting in loco parentis, and the minor, a court, or another person authorized by law consents to such health care service; or
(C) A parent, guardian, or other person acting in loco parentis assents to an agreement of confidentiality between a covered health care provider and the minor with respect to such health care service.
(ii) Notwithstanding the provisions of paragraph (g)(3)(i) of this section:
(A) If, and to the extent, permitted or required by an applicable provision of State or other law, including applicable case law, a covered entity may disclose, or provide access in accordance with § 164.524 to, protected health information about an unemancipated minor to a parent, guardian, or other person acting in loco parentis;
(B) If, and to the extent, prohibited by an applicable provision of State or other law, including applicable case law, a covered entity may not disclose, or provide access in accordance with § 164.524 to, protected health information about an unemancipated minor to a parent, guardian, or other person acting in loco parentis; and
(C) Where the parent, guardian, or other person acting in loco parentis, is not the personal representative under paragraphs (g)(3)(i)(A), (B), or (C) of this section and where there is no applicable access provision under State or other law, including case law, a covered entity may provide or deny access under § 164.524 to a parent, guardian, or other person acting in loco parentis, if such action is consistent with State or other applicable law, provided that such decision must be made by a licensed health care professional, in the exercise of professional judgment.
(4) Implementation specification: Deceased individuals. If under applicable law an executor, administrator, or other person has authority to act on behalf of a deceased individual or of the individual's estate, a covered entity must treat such person as a personal representative under this subchapter, with respect to protected health information relevant to such personal representation.

(5) Implementation specification: Abuse, neglect, endangerment situations. Notwithstanding a State law or any requirement of this paragraph to the contrary, a covered entity may elect not to treat a person as the personal representative of an individual if:
(i) The covered entity has a reasonable belief that:
(A) The individual has been or may be subjected to domestic violence, abuse, or neglect by such person; or
(B) Treating such person as the personal representative could endanger the individual; and
(ii) The covered entity, in the exercise of professional judgment, decides that it is not in the best interest of the individual to treat the person as the individual's personal representative.

HIPAA §164.502(h)
Standard: Confidential communications. A covered health care provider or health plan must comply with the applicable requirements of § 164.522(b) in communicating protected health information.

HIPAA §164.502(i)
Standard: Uses and disclosures consistent with notice. A covered entity that is required by § 164.520 to have a notice may not use or disclose protected health information in a manner inconsistent with such notice. A covered entity that is required by § 164.520(b)(1)(iii) to include a specific statement in its notice if it intends to engage in an activity listed in § 164.520(b)(1)(iii)(A)-(C), may not use or disclose protected health information for such activities, unless the required statement is included in the notice.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

HIPAA §164.502(j)
Standard: Disclosures by whistle blowers and workforce member crime victims -
(1) Disclosures by whistle blowers. A covered entity is not considered to have violated the requirements of this subpart if a member of its workforce or a business associate discloses protected health information, provided that:
(i) The workforce member or business associate believes in good faith that the covered entity has engaged in conduct that is unlawful or otherwise violates professional or clinical standards, or that the care, services, or conditions provided by the covered entity potentially endangers one or more patients, workers, or the public; and
(ii) The disclosure is to:
(A) A health oversight agency or public health authority authorized by law to investigate or otherwise oversee the relevant conduct or conditions of the covered entity or to an appropriate health care accreditation organization for the purpose of reporting the allegation of failure to meet professional standards or misconduct by the covered entity; or
(B) An attorney retained by or on behalf of the workforce member or business associate for the purpose of determining the legal options of the workforce member or business associate with regard to the conduct described in paragraph (j)(1)(i) of this section.
(2) Disclosures by workforce members who are victims of a crime. A covered entity is not considered to have violated the requirements of this subpart if a member of its workforce who is the victim of a criminal act discloses protected health information to a law enforcement official, provided that:
(i) The protected health information disclosed is about the suspected perpetrator of the criminal act; and

(ii) The protected health information disclosed is limited to the information listed in § 164.512(f)(2)(i).	
CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.504**	**Uses and disclosures: Organizational requirements**

HIPAA §164.504(e)(1) Standard: Business associate contracts. (i) The contract or other arrangement required by §164.502(e)(2) must meet the requirements of paragraph (e)(2), (e)(3), or (e)(5) of this section, as applicable. (ii) A covered entity is not in compliance with the standards in §164.502(e) and this paragraph, if the covered entity knew of a pattern of activity or practice of the business associate that constituted a material breach or violation of the business associate's obligation under the contract or other arrangement, unless the covered entity took reasonable steps to cure the breach or end the violation, as applicable, and, if such steps were unsuccessful, terminated the contract or arrangement, if feasible. (iii) A business associate is not in compliance with the standards in §164.502(e) and this paragraph, if the business associate knew of a pattern of activity or practice of a subcontractor that constituted a material breach or violation of the subcontractor's obligation under the contract or other arrangement, unless the business associate took reasonable steps to cure the breach or end the violation, as applicable, and, if such steps were unsuccessful, terminated the contract or arrangement, if feasible.

(2) Implementation specifications: Business associate contracts. A contract between the covered entity and a business associate must:
(i) Establish the permitted and required uses and disclosures of protected health information by the business associate. The contract may not authorize the business associate to use or further disclose the information in a manner that would violate the requirements of this subpart, if done by the covered entity, except that:
(A) The contract may permit the business associate to use and disclose protected health information for the proper management and administration of the business associate, as provided in paragraph (e)(4) of this section; and
(B) The contract may permit the business associate to provide data aggregation services relating to the health care operations of the covered entity.
(ii) Provide that the business associate will:
(A) Not use or further disclose the information other than as permitted or required by the contract or as required by law;
(B) Use appropriate safeguards and comply, where applicable, with subpart C of this part with respect to electronic protected health information, to prevent use or disclosure of the information other than as provided for by its contract;
(C) Report to the covered entity any use or disclosure of the information not provided for by its contract of which it becomes aware, including breaches of unsecured protected health information as required by §164.410;
(D) In accordance with §164.502(e)(1)(ii), ensure that any subcontractors that create, receive, maintain, or transmit protected health information on behalf of the business associate agree to the same restrictions and conditions that apply to the business associate with respect to such information;
(E) Make available protected health information in accordance with §164.524;
(F) Make available protected health information for amendment and incorporate any amendments to protected health information in accordance with §164.526;
(G) Make available the information required to provide an accounting of disclosures in accordance with §164.528;
(H) To the extent the business associate is to carry out a covered entity's obligation under this subpart, comply with the requirements of this subpart that apply to the covered entity in the performance of such obligation.
(I) Make its internal practices, books, and records relating to the use and disclosure of protected health information received from, or created or received by the business associate on behalf of, the covered entity available to the Secretary for purposes of determining the covered entity's compliance with this subpart; and
(J) At termination of the contract, if feasible, return or destroy all protected health information received from, or created or received by the business associate on behalf of, the covered entity that the business associate still maintains in any form and retain no copies of such information or, if such return or destruction is not feasible, extend the protections of the contract to the information and limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible.
(iii) Authorize termination of the contract by the covered entity, if the covered entity determines that the business associate has violated a material term of the contract."
(3) Implementation specifications: Other arrangements.
(i) If a covered entity and its business associate are both governmental entities:

(A) The covered entity may comply with this paragraph and §164.314(a)(1), if applicable, by entering into a memorandum of understanding with the business associate that contains terms that accomplish the objectives of paragraph (e)(2) of this section and §164.314(a)(2), if applicable.
(B) The covered entity may comply with this paragraph and §164.314(a)(1), if applicable, if other law (including regulations adopted by the covered entity or its business associate) contains requirements applicable to the business associate that accomplish the objectives of paragraph (e)(2) of this section and §164.314(a)(2), if applicable.
(ii) If a business associate is required by law to perform a function or activity on behalf of a covered entity or to provide a service described in the definition of business associate in §160.103 of this subchapter to a covered entity, such covered entity may disclose protected health information to the business associate to the extent necessary to comply with the legal mandate without meeting the requirements of this paragraph and §164.314(a)(1), if applicable, provided that the covered entity attempts in good faith to obtain satisfactory assurances as required by paragraph (e)(2) of this section and §164.314(a)(1), if applicable, and, if such attempt fails, documents the attempt and the reasons that such assurances cannot be obtained.
(iii) The covered entity may omit from its other arrangements the termination authorization required by paragraph (e)(2)(iii) of this section, if such authorization is inconsistent with the statutory obligations of the covered entity or its business associate.
(iv) A covered entity may comply with this paragraph and §164.314(a)(1) if the covered entity discloses only a limited data set to a business associate for the business associate to carry out a health care operations function and the covered entity has a data use agreement with the business associate that complies with §§164.514(e)(4) and 164.314(a)(1), if applicable.
(4) Implementation specifications: Other requirements for contracts and other arrangements.
(i) The contract or other arrangement between the covered entity and the business associate may permit the business associate to use the protected health information received by the business associate in its capacity as a business associate to the covered entity, if necessary:
(A) For the proper management and administration of the business associate; or
(B) To carry out the legal responsibilities of the business associate.
(ii) The contract or other arrangement between the covered entity and the business associate may permit the business associate to disclose the protected health information received by the business associate in its capacity as a business associate for the purposes described in paragraph (e)(4)(i) of this section, if:
(A) The disclosure is required by law; or
(B)(1) The business associate obtains reasonable assurances from the person to whom the information is disclosed that it will be held confidentially and used or further disclosed only as required by law or for the purposes for which it was disclosed to the person; and
(2) The person notifies the business associate of any instances of which it is aware in which the confidentiality of the information has been breached.
(5) Implementation specifications: Business associate contracts with subcontractors. The requirements of §164.504(e)(2) through (e)(4) apply to the contract or other arrangement required by §164.502(e)(1)(ii) between a business associate and a business associate that is a subcontractor in the same manner as such requirements apply to contracts or other arrangements between a covered entity and business associate.
"(f)(1) Standard: Requirements for group health plans.
(i) Except as provided under paragraph (f)(1)(ii) or (iii) of this section or as otherwise authorized under §164.508, a group health plan, in order to disclose protected health information to the plan sponsor

or to provide for or permit the disclosure of protected health information to the plan sponsor by a health insurance issuer or HMO with respect to the group health plan, must ensure that the plan documents restrict uses and disclosures of such information by the plan sponsor consistent with the requirements of this subpart.

(ii) Except as prohibited by §164.502(a)(5)(i), the group health plan, or a health insurance issuer or HMO with respect to the group health plan, may disclose summary health information to the plan sponsor, if the plan sponsor requests the summary health information for purposes of:

(A) Obtaining premium bids from health plans for providing health insurance coverage under the group health plan; or

(B) Modifying, amending, or terminating the group health plan.

(iii) The group health plan, or a health insurance issuer or HMO with respect to the group health plan, may disclose to the plan sponsor information on whether the individual is participating in the group health plan, or is enrolled in or has disenrolled from a health insurance issuer or HMO offered by the plan.

(2) Implementation specifications: Requirements for plan documents. The plan documents of the group health plan must be amended to incorporate provisions to:

(i) Establish the permitted and required uses and disclosures of such information by the plan sponsor, provided that such permitted and required uses and disclosures may not be inconsistent with this subpart.

(ii) Provide that the group health plan will disclose protected health information to the plan sponsor only upon receipt of a certification by the plan sponsor that the plan documents have been amended to incorporate the following provisions and that the plan sponsor agrees to:

(A) Not use or further disclose the information other than as permitted or required by the plan documents or as required by law;

(B) Ensure that any agents to whom it provides protected health information received from the group health plan agree to the same restrictions and conditions that apply to the plan sponsor with respect to such information;

(C) Not use or disclose the information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the plan sponsor;

(D) Report to the group health plan any use or disclosure of the information that is inconsistent with the uses or disclosures provided for of which it becomes aware;

(E) Make available protected health information in accordance with §164.524;

(F) Make available protected health information for amendment and incorporate any amendments to protected health information in accordance with §164.526;

(G) Make available the information required to provide an accounting of disclosures in accordance with §164.528;

(H) Make its internal practices, books, and records relating to the use and disclosure of protected health information received from the group health plan available to the Secretary for purposes of determining compliance by the group health plan with this subpart;

(I) If feasible, return or destroy all protected health information received from the group health plan that the sponsor still maintains in any form and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

(J) Ensure that the adequate separation required in paragraph (f)(2)(iii) of this section is established.

(iii) Provide for adequate separation between the group health plan and the plan sponsor. The plan documents must: (A) Describe those employees or classes of employees or other persons under the control of the plan sponsor to be given access to the protected health information to be disclosed, provided that any employee or person who receives protected health information relating to payment under, health care operations of, or other matters pertaining to the group health plan in the ordinary course of business must be included in such description; (B) Restrict the access to and use by such employees and other persons described in paragraph (f)(2)(iii)(A) of this section to the plan administration functions that the plan sponsor performs for the group health plan; and (C) Provide an effective mechanism for resolving any issues of noncompliance by persons described in paragraph (f)(2)(iii)(A) of this section with the plan document provisions required by this paragraph. (3) Implementation specifications: Uses and disclosures. A group health plan may: (i) Disclose protected health information to a plan sponsor to carry out plan administration functions that the plan sponsor performs only consistent with the provisions of paragraph (f)(2) of this section; (ii) Not permit a health insurance issuer or HMO with respect to the group health plan to disclose protected health information to the plan sponsor except as permitted by this paragraph; (iii) Not disclose and may not permit a health insurance issuer or HMO to disclose protected health information to a plan sponsor as otherwise permitted by this paragraph unless a statement required by §164.520(b)(1)(iii)(C) is included in the appropriate notice; and (iv) Not disclose protected health information to the plan sponsor for the purpose of employment-related actions or decisions or in connection with any other benefit or employee benefit plan of the plan sponsor. (g) Standard: Requirements for a covered entity with multiple covered functions. (1) A covered entity that performs multiple covered functions that would make the entity any combination of a health plan, a covered health care provider, and a health care clearinghouse, must comply with the standards, requirements, and implementation specifications of this subpart, as applicable to the health plan, health care provider, or health care clearinghouse covered functions performed. (2) A covered entity that performs multiple covered functions may use or disclose the protected health information of individuals who receive the covered entity's health plan or health care provider services, but not both, only for purposes related to the appropriate function being performed.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.506**	**Uses and disclosures to carry out treatment, payment, or health care operations**

HIPAA §164.504 (a) Standard: Permitted uses and disclosures. Except with respect to uses or disclosures that require an authorization under §164.508(a)(2) through (4) or that are prohibited under §164.502(a)(5)(i), a covered entity may use or disclose protected health information for

treatment, payment, or health care operations as set forth in paragraph (c) of this section, provided that such use or disclosure is consistent with other applicable requirements of this subpart. (b) Standard: Consent for uses and disclosures permitted. (1) A covered entity may obtain consent of the individual to use or disclose protected health information to carry out treatment, payment, or health care operations. (2) Consent, under paragraph (b) of this section, shall not be effective to permit a use or disclosure of protected health information when an authorization, under §164.508, is required or when another condition must be met for such use or disclosure to be permissible under this subpart." "(c) Implementation specifications: Treatment, payment, or health care operations. (1) A covered entity may use or disclose protected health information for its own treatment, payment, or health care operations. (2) A covered entity may disclose protected health information for treatment activities of a health care provider. (3) A covered entity may disclose protected health information to another covered entity or a health care provider for the payment activities of the entity that receives the information. (4) A covered entity may disclose protected health information to another covered entity for health care operations activities of the entity that receives the information, if each entity either has or had a relationship with the individual who is the subject of the protected health information being requested, the protected health information pertains to such relationship, and the disclosure is: (i) For a purpose listed in paragraph (1) or (2) of the definition of health care operations; or (ii) For the purpose of health care fraud and abuse detection or compliance. (5) A covered entity that participates in an organized health care arrangement may disclose protected health information about an individual to other participants in the organized health care arrangement for any health care operations activities of the organized health care arrangement.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.508**	**Uses and disclosures for which an authorization is required**

HIPAA §164.508(a) Standard: Authorizations for uses and disclosures (1) Authorization required: General rule. Except as otherwise permitted or required by this subchapter, a covered entity may not use or disclose protected health information without an authorization that is valid under this section. When a covered entity obtains or receives a valid authorization for its use or disclosure of protected health information, such use or disclosure must be consistent with such authorization. (2) Authorization required: Psychotherapy notes. Notwithstanding any provision of this subpart, other than the transition provisions in §164.532, a covered entity must obtain an authorization for any use or disclosure of psychotherapy notes, except: (i) To carry out the following treatment, payment, or health care operations: (A) Use by the originator of the psychotherapy notes for treatment; (B) Use or disclosure by the covered entity for its own training programs in which students, trainees, or practitioners in mental health learn under supervision to practice or improve their skills in group, joint, family, or individual counselling; or

(C) Use or disclosure by the covered entity to defend itself in a legal action or other proceeding brought by the individual; and
(ii) A use or disclosure that is required by §164.502(a)(2)(ii) or permitted by §164.512(a); §164.512(d) with respect to the oversight of the originator of the psychotherapy notes; §164.512(g)(1); or §164.512(j)(1)(i)."
"(3) Authorization required: Marketing.
(i) Notwithstanding any provision of this subpart, other than the transition provisions in §164.532, a covered entity must obtain an authorization for any use or disclosure of protected health information for marketing, except if the communication is in the form of:
(A) A face-to-face communication made by a covered entity to an individual; or
(B) A promotional gift of nominal value provided by the covered entity.
(ii) If the marketing involves financial remuneration, as defined in paragraph (3) of the definition of marketing at §164.501, to the covered entity from a third party, the authorization must state that such remuneration is involved."
"(4) Authorization required: Sale of protected health information.
(i) Notwithstanding any provision of this subpart, other than the transition provisions in §164.532, a covered entity must obtain an authorization for any disclosure of protected health information which is a sale of protected health information, as defined in §164.501 of this subpart.
(ii) Such authorization must state that the disclosure will result in remuneration to the covered entity.
(b) Implementation specifications: General requirements
(1) Valid authorizations.
(i) A valid authorization is a document that meets the requirements in paragraphs (a)(3)(ii), (a)(4)(ii), (c)(1), and (c)(2) of this section, as applicable.
(ii) A valid authorization may contain elements or information in addition to the elements required by this section, provided that such additional elements or information are not inconsistent with the elements required by this section.
(2) Defective authorizations. An authorization is not valid, if the document submitted has any of the following defects:
(i) The expiration date has passed or the expiration event is known by the covered entity to have occurred;
(ii) The authorization has not been filled out completely, with respect to an element described by paragraph (c) of this section, if applicable;
(iii) The authorization is known by the covered entity to have been revoked;
(iv) The authorization violates paragraph (b)(3) or (4) of this section, if applicable;
(v) Any material information in the authorization is known by the covered entity to be false.
(3) Compound authorizations. An authorization for use or disclosure of protected health information may not be combined with any other document to create a compound authorization, except as follows:
(i) An authorization for the use or disclosure of protected health information for a research study may be combined with any other type of written permission for the same or another research study. This exception includes combining an authorization for the use or disclosure of protected health information for a research study with another authorization for the same research study, with an authorization for the creation or maintenance of a research database or repository, or with a consent to participate in research. Where a covered health care provider has conditioned the provision of research-related treatment on the provision of one of the authorizations, as permitted under paragraph (b)(4)(i) of this section, any compound authorization created under this paragraph must

clearly differentiate between the conditioned and unconditioned components and provide the individual with an opportunity to opt in to the research activities described in the unconditioned authorization.

(ii) An authorization for a use or disclosure of psychotherapy notes may only be combined with another authorization for a use or disclosure of psychotherapy notes.

(iii) An authorization under this section, other than an authorization for a use or disclosure of psychotherapy notes, may be combined with any other such authorization under this section, except when a covered entity has conditioned the provision of treatment, payment, enrolment in the health plan, or eligibility for benefits under paragraph (b)(4) of this section on the provision of one of the authorizations. The prohibition in this paragraph on combining authorizations where one authorization conditions the provision of treatment, payment, enrolment in a health plan, or eligibility for benefits under paragraph (b)(4) of this section does not apply to a compound authorization created in accordance with paragraph (b)(3)(i) of this section.

(4) Prohibition on conditioning of authorizations. A covered entity may not condition the provision to an individual of treatment, payment, enrolment in the health plan, or eligibility for benefits on the provision of an authorization, except:

(i) A covered health care provider may condition the provision of research-related treatment on provision of an authorization for the use or disclosure of protected health information for such research under this section;

(ii) A health plan may condition enrolment in the health plan or eligibility for benefits on provision of an authorization requested by the health plan prior to an individual's enrolment in the health plan, if:

(A) The authorization sought is for the health plan's eligibility or enrolment determinations relating to the individual or for its underwriting or risk rating determinations; and

(B) The authorization is not for a use or disclosure of psychotherapy notes under paragraph (a)(2) of this section; and

(iii) A covered entity may condition the provision of health care that is solely for the purpose of creating protected health information for disclosure to a third party on provision of an authorization for the disclosure of the protected health information to such third party.

(5) Revocation of authorizations. An individual may revoke an authorization provided under this section at any time, provided that the revocation is in writing, except to the extent that:

(i) The covered entity has taken action in reliance thereon; or

(ii) If the authorization was obtained as a condition of obtaining insurance coverage, other law provides the insurer with the right to contest a claim under the policy or the policy itself.

(6) Documentation. A covered entity must document and retain any signed authorization under this section as required by §164.530(j).

(c) Implementation specifications: Core elements and requirements

(1) Core elements. A valid authorization under this section must contain at least the following elements:

(i) A description of the information to be used or disclosed that identifies the information in a specific and meaningful fashion.

(ii) The name or other specific identification of the person(s), or class of persons, authorized to make the requested use or disclosure.

(iii) The name or other specific identification of the person(s), or class of persons, to whom the covered entity may make the requested use or disclosure.

(iv) A description of each purpose of the requested use or disclosure. The statement "at the request of the individual" is a sufficient description of the purpose when an individual initiates the authorization and does not, or elects not to, provide a statement of the purpose.
(v) An expiration date or an expiration event that relates to the individual or the purpose of the use or disclosure. The statement "end of the research study," "none," or similar language is sufficient if the authorization is for a use or disclosure of protected health information for research, including for the creation and maintenance of a research database or research repository.
(vi) Signature of the individual and date. If the authorization is signed by a personal representative of the individual, a description of such representative's authority to act for the individual must also be provided.
(2) Required statements. In addition to the core elements, the authorization must contain statements adequate to place the individual on notice of all of the following:
(i) The individual's right to revoke the authorization in writing, and either:
(A) The exceptions to the right to revoke and a description of how the individual may revoke the authorization; or
(B) To the extent that the information in paragraph (c)(2)(i)(A) of this section is included in the notice required by §164.520, a reference to the covered entity's notice.
(ii) The ability or inability to condition treatment, payment, enrolment or eligibility for benefits on the authorization, by stating either:
(A) The covered entity may not condition treatment, payment, enrolment or eligibility for benefits on whether the individual signs the authorization when the prohibition on conditioning of authorizations in paragraph (b)(4) of this section applies; or
(B) The consequences to the individual of a refusal to sign the authorization when, in accordance with paragraph (b)(4) of this section, the covered entity can condition treatment, enrolment in the health plan, or eligibility for benefits on failure to obtain such authorization.
(iii) The potential for information disclosed pursuant to the authorization to be subject to redisclosure by the recipient and no longer be protected by this subpart.
(3) Plain language requirement. The authorization must be written in plain language.
(4) Copy to the individual. If a covered entity seeks an authorization from an individual for a use or disclosure of protected health information, the covered entity must provide the individual with a copy of the signed authorization.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.510**	**Uses and disclosures requiring an opportunity for the individual to agree or to object**

§164.510 (a) Standard: Use and disclosure for facility directories
(1) Permitted uses and disclosure. Except when an objection is expressed in accordance with paragraphs (a)(2) or (3) of this section, a covered health care provider may:
(i) Use the following protected health information to maintain a directory of individuals in its facility:
(A) The individual's name;
(B) The individual's location in the covered health care provider's facility;

(C) The individual's condition described in general terms that does not communicate specific medical information about the individual; and
(D) The individual's religious affiliation; and
(ii) Use or disclose for directory purposes such information:
(A) To members of the clergy; or
(B) Except for religious affiliation, to other persons who ask for the individual by name.
(2) Opportunity to object. A covered health care provider must inform an individual of the protected health information that it may include in a directory and the persons to whom it may disclose such information (including disclosures to clergy of information regarding religious affiliation) and provide the individual with the opportunity to restrict or prohibit some or all of the uses or disclosures permitted by paragraph (a)(1) of this section.
(3) Emergency circumstances.
(i) If the opportunity to object to uses or disclosures required by paragraph (a)(2) of this section cannot practicably be provided because of the individual's incapacity or an emergency treatment circumstance, a covered health care provider may use or disclose some or all of the protected health information permitted by paragraph (a)(1) of this section for the facility's directory, if such disclosure is:
(A) Consistent with a prior expressed preference of the individual, if any, that is known to the covered health care provider; and
(B) In the individual's best interest as determined by the covered health care provider, in the exercise of professional judgment.
(ii) The covered health care provider must inform the individual and provide an opportunity to object to uses or disclosures for directory purposes as required by paragraph (a)(2) of this section when it becomes practicable to do so.
(b) Standard: Uses and disclosures for involvement in the individual's care and notification purposes
(1) Permitted uses and disclosures.
(i) A covered entity may, in accordance with paragraphs (b)(2), (b)(3), or (b)(5) of this section, disclose to a family member, other relative, or a close personal friend of the individual, or any other person identified by the individual, the protected health information directly relevant to such person's involvement with the individual's health care or payment related to the individual's health care.
(ii) A covered entity may use or disclose protected health information to notify, or assist in the notification of (including identifying or locating), a family member, a personal representative of the individual, or another person responsible for the care of the individual of the individual's location, general condition, or death. Any such use or disclosure of protected health information for such notification purposes must be in accordance with paragraphs (b)(2), (b)(3), (b)(4), or (b)(5) of this section, as applicable.
(2) Uses and disclosures with the individual present. If the individual is present for, or otherwise available prior to, a use or disclosure permitted by paragraph (b)(1) of this section and has the capacity to make health care decisions, the covered entity may use or disclose the protected health information if it:
(i) Obtains the individual's agreement;
(ii) Provides the individual with the opportunity to object to the disclosure, and the individual does not express an objection; or
(iii) Reasonably infers from the circumstances, based on the exercise of professional judgment, that the individual does not object to the disclosure.

(3) Limited uses and disclosures when the individual is not present. If the individual is not present, or the opportunity to agree or object to the use or disclosure cannot practicably be provided because of the individual's incapacity or an emergency circumstance, the covered entity may, in the exercise of professional judgment, determine whether the disclosure is in the best interests of the individual and, if so, disclose only the protected health information that is directly relevant to the person's involvement with the individual's care or payment related to the individual's health care or needed for notification purposes. A covered entity may use professional judgment and its experience with common practice to make reasonable inferences of the individual's best interest in allowing a person to act on behalf of the individual to pick up filled prescriptions, medical supplies, X-rays, or other similar forms of protected health information.
(4) Uses and disclosures for disaster relief purposes. A covered entity may use or disclose protected health information to a public or private entity authorized by law or by its charter to assist in disaster relief efforts, for the purpose of coordinating with such entities the uses or disclosures permitted by paragraph (b)(1)(ii) of this section. The requirements in paragraphs (b)(2), (b)(3), or (b)(5) of this section apply to such uses and disclosures to the extent that the covered entity, in the exercise of professional judgment, determines that the requirements do not interfere with the ability to respond to the emergency circumstances.
(5) Uses and disclosures when the individual is deceased. If the individual is deceased, a covered entity may disclose to a family member, or other persons identified in paragraph (b)(1) of this section who were involved in the individual's care or payment for health care prior to the individual's death, protected health information of the individual that is relevant to such person's involvement, unless doing so is inconsistent with any prior expressed preference of the individual that is known to the covered entity.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.512**	**Uses and disclosures for which an authorization or opportunity to agree or object is not required**

§164.512 (a) Standard: Uses and disclosures required by law.
(1) A covered entity may use or disclose protected health information to the extent that such use or disclosure is required by law and the use or disclosure complies with and is limited to the relevant requirements of such law.
(2) A covered entity must meet the requirements described in paragraph (c), (e), or (f) of this section for uses or disclosures required by law.
(b) Standard: Uses and disclosures for public health activities
(1) Permitted uses and disclosures. A covered entity may use or disclose protected health information for the public health activities and purposes described in this paragraph to:
(i) A public health authority that is authorized by law to collect or receive such information for the purpose of preventing or controlling disease, injury, or disability, including, but not limited to, the reporting of disease, injury, vital events such as birth or death, and the conduct of public health surveillance, public health investigations, and public health interventions; or, at the direction of a

public health authority, to an official of a foreign government agency that is acting in collaboration with a public health authority;
(ii) A public health authority or other appropriate government authority authorized by law to receive reports of child abuse or neglect;
(iii) A person subject to the jurisdiction of the Food and Drug Administration (FDA) with respect to an FDA-regulated product or activity for which that person has responsibility, for the purpose of activities related to the quality, safety or effectiveness of such FDA-regulated product or activity. Such purposes include:
(A) To collect or report adverse events (or similar activities with respect to food or dietary supplements), product defects or problems (including problems with the use or labelling of a product), or biological product deviations;
(B) To track FDA-regulated products;
(C) To enable product recalls, repairs, or replacement, or lookback (including locating and notifying individuals who have received products that have been recalled, withdrawn, or are the subject of lookback); or
(D) To conduct post marketing surveillance;
(iv) A person who may have been exposed to a communicable disease or may otherwise be at risk of contracting or spreading a disease or condition, if the covered entity or public health authority is authorized by law to notify such person as necessary in the conduct of a public health intervention or investigation; or
(v) An employer, about an individual who is a member of the workforce of the employer, if:
(A) The covered entity is a covered health care provider who provides health care to the individual at the request of the employer:
(1) To conduct an evaluation relating to medical surveillance of the workplace; or
(2) To evaluate whether the individual has a work-related illness or injury;
(B) The protected health information that is disclosed consists of findings concerning a work-related illness or injury or a workplace-related medical surveillance;
(C) The employer needs such findings in order to comply with its obligations, under 29 CFR parts 1904 through 1928, 30 CFR parts 50 through 90, or under state law having a similar purpose, to record such illness or injury or to carry out responsibilities for workplace medical surveillance; and
(D) The covered health care provider provides written notice to the individual that protected health information relating to the medical surveillance of the workplace and work-related illnesses and injuries is disclosed to the employer:
(1) By giving a copy of the notice to the individual at the time the health care is provided; or
(2) If the health care is provided on the work site of the employer, by posting the notice in a prominent place at the location where the health care is provided.
(vi) A school, about an individual who is a student or prospective student of the school, if:
(A) The protected health information that is disclosed is limited to proof of immunization;
(B) The school is required by State or other law to have such proof of immunization prior to admitting the individual; and
(C) The covered entity obtains and documents the agreement to the disclosure from either:
(1) A parent, guardian, or other person acting in loco parentis of the individual, if the individual is an unemancipated minor; or
(2) The individual, if the individual is an adult or emancipated minor.

(2) Permitted uses. If the covered entity also is a public health authority, the covered entity is permitted to use protected health information in all cases in which it is permitted to disclose such information for public health activities under paragraph (b)(1) of this section.
(c) Standard: Disclosures about victims of abuse, neglect or domestic violence
(1) Permitted disclosures. Except for reports of child abuse or neglect permitted by paragraph (b)(1)(ii) of this section, a covered entity may disclose protected health information about an individual whom the covered entity reasonably believes to be a victim of abuse, neglect, or domestic violence to a government authority, including a social service or protective services agency, authorized by law to receive reports of such abuse, neglect, or domestic violence:
(i) To the extent the disclosure is required by law and the disclosure complies with and is limited to the relevant requirements of such law;
(ii) If the individual agrees to the disclosure; or
(iii) To the extent the disclosure is expressly authorized by statute or regulation and:
(A) The covered entity, in the exercise of professional judgment, believes the disclosure is necessary to prevent serious harm to the individual or other potential victims; or
(B) If the individual is unable to agree because of incapacity, a law enforcement or other public official authorized to receive the report represents that the protected health information for which disclosure is sought is not intended to be used against the individual and that an immediate enforcement activity that depends upon the disclosure would be materially and adversely affected by waiting until the individual is able to agree to the disclosure.
(2) Informing the individual. A covered entity that makes a disclosure permitted by paragraph (c)(1) of this section must promptly inform the individual that such a report has been or will be made, except if:
(i) The covered entity, in the exercise of professional judgment, believes informing the individual would place the individual at risk of serious harm; or
(ii) The covered entity would be informing a personal representative, and the covered entity reasonably believes the personal representative is responsible for the abuse, neglect, or other injury, and that informing such person would not be in the best interests of the individual as determined by the covered entity, in the exercise of professional judgment.
(d) Standard: Uses and disclosures for health oversight activities
(1) Permitted disclosures. A covered entity may disclose protected health information to a health oversight agency for oversight activities authorized by law, including audits; civil, administrative, or criminal investigations; inspections; licensure or disciplinary actions; civil, administrative, or criminal proceedings or actions; or other activities necessary for appropriate oversight of:
(i) The health care system;
(ii) Government benefit programs for which health information is relevant to beneficiary eligibility;
(iii) Entities subject to government regulatory programs for which health information is necessary for determining compliance with program standards; or
(iv) Entities subject to civil rights laws for which health information is necessary for determining compliance.
(2) Exception to health oversight activities. For the purpose of the disclosures permitted by paragraph (d)(1) of this section, a health oversight activity does not include an investigation or other activity in which the individual is the subject of the investigation or activity and such investigation or other activity does not arise out of and is not directly related to:
(i) The receipt of health care;
(ii) A claim for public benefits related to health; or

(iii) Qualification for, or receipt of, public benefits or services when a patient's health is integral to the claim for public benefits or services."

(3) Joint activities or investigations. Notwithstanding paragraph (d)(2) of this section, if a health oversight activity or investigation is conducted in conjunction with an oversight activity or investigation relating to a claim for public benefits not related to health, the joint activity or investigation is considered a health oversight activity for purposes of paragraph (d) of this section.

(4) Permitted uses. If a covered entity also is a health oversight agency, the covered entity may use protected health information for health oversight activities as permitted by paragraph (d) of this section.

(e) Standard: Disclosures for judicial and administrative proceedings

1) Permitted disclosures. A covered entity may disclose protected health information in the course of any judicial or administrative proceeding:

(i) In response to an order of a court or administrative tribunal, provided that the covered entity discloses only the protected health information expressly authorized by such order; or

(ii) In response to a subpoena, discovery request, or other lawful process, that is not accompanied by an order of a court or administrative tribunal, if:

(A) The covered entity receives satisfactory assurance, as described in paragraph (e)(1)(iii) of this section, from the party seeking the information that reasonable efforts have been made by such party to ensure that the individual who is the subject of the protected health information that has been requested has been given notice of the request; or

(B) The covered entity receives satisfactory assurance, as described in paragraph (e)(1)(iv) of this section, from the party seeking the information that reasonable efforts have been made by such party to secure a qualified protective order that meets the requirements of paragraph (e)(1)(v) of this section.

(iii) For the purposes of paragraph (e)(1)(ii)(A) of this section, a covered entity receives satisfactory assurances from a party seeking protected health information if the covered entity receives from such party a written statement and accompanying documentation demonstrating that:

(A) The party requesting such information has made a good faith attempt to provide written notice to the individual (or, if the individual's location is unknown, to mail a notice to the individual's last known address);

(B) The notice included sufficient information about the litigation or proceeding in which the protected health information is requested to permit the individual to raise an objection to the court or administrative tribunal; and

(C) The time for the individual to raise objections to the court or administrative tribunal has elapsed, and:

(1) No objections were filed; or

(2) All objections filed by the individual have been resolved by the court or the administrative tribunal and the disclosures being sought are consistent with such resolution.

(iv) For the purposes of paragraph (e)(1)(ii)(B) of this section, a covered entity receives satisfactory assurances from a party seeking protected health information, if the covered entity receives from such party a written statement and accompanying documentation demonstrating that:

(A) The parties to the dispute giving rise to the request for information have agreed to a qualified protective order and have presented it to the court or administrative tribunal with jurisdiction over the dispute; or

(B) The party seeking the protected health information has requested a qualified protective order from such court or administrative tribunal.

(v) For purposes of paragraph (e)(1) of this section, a qualified protective order means, with respect to protected health information requested under paragraph (e)(1)(ii) of this section, an order of a court or of an administrative tribunal or a stipulation by the parties to the litigation or administrative proceeding that:
(A) Prohibits the parties from using or disclosing the protected health information for any purpose other than the litigation or proceeding for which such information was requested; and
(B) Requires the return to the covered entity or destruction of the protected health information (including all copies made) at the end of the litigation or proceeding.
(vi) Notwithstanding paragraph (e)(1)(ii) of this section, a covered entity may disclose protected health information in response to lawful process described in paragraph (e)(1)(ii) of this section without receiving satisfactory assurance under paragraph (e)(1)(ii)(A) or (B) of this section, if the covered entity makes reasonable efforts to provide notice to the individual sufficient to meet the requirements of paragraph (e)(1)(iii) of this section or to seek a qualified protective order sufficient to meet the requirements of paragraph (e)(1)(v) of this section."
(2) Other uses and disclosures under this section. The provisions of this paragraph do not supersede other provisions of this section that otherwise permit or restrict uses or disclosures of protected health information.
"(f) Standard: Disclosures for law enforcement purposes. A covered entity may disclose protected health information for a law enforcement purpose to a law enforcement official if the conditions in paragraphs (f)(1) through (f)(6) of this section are met, as applicable.
(1) Permitted disclosures: Pursuant to process and as otherwise required by law. A covered entity may disclose protected health information:
(i) As required by law including laws that require the reporting of certain types of wounds or other physical injuries, except for laws subject to paragraph (b)(1)(ii) or (c)(1)(i) of this section; or
(ii) In compliance with and as limited by the relevant requirements of:
(A) A court order or court-ordered warrant, or a subpoena or summons issued by a judicial officer;
(B) A grand jury subpoena; or
(C) An administrative request, including an administrative subpoena or summons, a civil or an authorized investigative demand, or similar process authorized under law, provided that:
(1) The information sought is relevant and material to a legitimate law enforcement inquiry;
(2) The request is specific and limited in scope to the extent reasonably practicable in light of the purpose for which the information is sought; and
(3) De-identified information could not reasonably be used.
(2) Permitted disclosures: Limited information for identification and location purposes. Except for disclosures required by law as permitted by paragraph (f)(1) of this section, a covered entity may disclose protected health information in response to a law enforcement official's request for such information for the purpose of identifying or locating a suspect, fugitive, material witness, or missing person, provided that:
(i) The covered entity may disclose only the following information:
(A) Name and address;
(B) Date and place of birth;
(C) Social security number;
(D) ABO blood type and rh factor;
(E) Type of injury;
(F) Date and time of treatment;
(G) Date and time of death, if applicable; and

(H) A description of distinguishing physical characteristics, including height, weight, gender, race, hair and eye colour, presence or absence of facial hair (beard or moustache), scars, and tattoos.
(ii) Except as permitted by paragraph (f)(2)(i) of this section, the covered entity may not disclose for the purposes of identification or location under paragraph (f)(2) of this section any protected health information related to the individual's DNA or DNA analysis, dental records, or typing, samples or analysis of body fluids or tissue.
(3) Permitted disclosure: Victims of a crime. Except for disclosures required by law as permitted by paragraph (f)(1) of this section, a covered entity may disclose protected health information in response to a law enforcement official's request for such information about an individual who is or is suspected to be a victim of a crime, other than disclosures that are subject to paragraph (b) or (c) of this section, if:
(i) The individual agrees to the disclosure; or
(ii) The covered entity is unable to obtain the individual's agreement because of incapacity or other emergency circumstance, provided that:
(A) The law enforcement official represents that such information is needed to determine whether a violation of law by a person other than the victim has occurred, and such information is not intended to be used against the victim;
(B) The law enforcement official represents that immediate law enforcement activity that depends upon the disclosure would be materially and adversely affected by waiting until the individual is able to agree to the disclosure; and
(C) The disclosure is in the best interests of the individual as determined by the covered entity, in the exercise of professional judgment.
(4) Permitted disclosure: Decedents. A covered entity may disclose protected health information about an individual who has died to a law enforcement official for the purpose of alerting law enforcement of the death of the individual if the covered entity has a suspicion that such death may have resulted from criminal conduct.
(5) Permitted disclosure: Crime on premises. A covered entity may disclose to a law enforcement official protected health information that the covered entity believes in good faith constitutes evidence of criminal conduct that occurred on the premises of the covered entity.
(6) Permitted disclosure: Reporting crime in emergencies.
(i) A covered health care provider providing emergency health care in response to a medical emergency, other than such emergency on the premises of the covered health care provider, may disclose protected health information to a law enforcement official if such disclosure appears necessary to alert law enforcement to:
(A) The commission and nature of a crime;
(B) The location of such crime or of the victim(s) of such crime; and
(C) The identity, description, and location of the perpetrator of such crime.
(ii) If a covered health care provider believes that the medical emergency described in paragraph (f)(6)(i) of this section is the result of abuse, neglect, or domestic violence of the individual in need of emergency health care, paragraph (f)(6)(i) of this section does not apply and any disclosure to a law enforcement official for law enforcement purposes is subject to paragraph (c) of this section."
(g) Standard: Uses and disclosures about decedents
(1) Coroners and medical examiners. A covered entity may disclose protected health information to a coroner or medical examiner for the purpose of identifying a deceased person, determining a cause of death, or other duties as authorized by law. A covered entity that also performs the duties of a

coroner or medical examiner may use protected health information for the purposes described in this paragraph.

(2) Funeral directors. A covered entity may disclose protected health information to funeral directors, consistent with applicable law, as necessary to carry out their duties with respect to the decedent. If necessary for funeral directors to carry out their duties, the covered entity may disclose the protected health information prior to, and in reasonable anticipation of, the individual's death.

(h) Standard: Uses and disclosures for cadaveric organ, eye or tissue donation purposes. A covered entity may use or disclose protected health information to organ procurement organizations or other entities engaged in the procurement, banking, or transplantation of cadaveric organs, eyes, or tissue for the purpose of facilitating organ, eye or tissue donation and transplantation.

(i) Standard: Uses and disclosures for research purposes

(1) Permitted uses and disclosures. A covered entity may use or disclose protected health information for research, regardless of the source of funding of the research, provided that:

(i) Board approval of a waiver of authorization. The covered entity obtains documentation that an alteration to or waiver, in whole or in part, of the individual authorization required by §164.508 for use or disclosure of protected health information has been approved by either:

(A) An Institutional Review Board (IRB), established in accordance with 7 CFR lc.107, 10 CFR 745.107, 14 CFR 1230.107, 15 CFR 27.107, 16 CFR 1028.107, 21 CFR 56.107, 22 CFR 225.107, 24 CFR 60.107, 28 CFR 46.107, 32 CFR 219.107, 34 CFR 97.107, 38 CFR 16.107, 40 CFR 26.107, 45 CFR 46.107, 45 CFR 690.107, or 49 CFR 11.107; or

(B) A privacy board that:

(1) Has members with varying backgrounds and appropriate professional competency as necessary to review the effect of the research protocol on the individual's privacy rights and related interests;

(2) Includes at least one member who is not affiliated with the covered entity, not affiliated with any entity conducting or sponsoring the research, and not related to any person who is affiliated with any of such entities; and

(3) Does not have any member participating in a review of any project in which the member has a conflict of interest.

(ii) Reviews preparatory to research. The covered entity obtains from the researcher representations that:

(A) Use or disclosure is sought solely to review protected health information as necessary to prepare a research protocol or for similar purposes preparatory to research;

(B) No protected health information is to be removed from the covered entity by the researcher in the course of the review; and

(C) The protected health information for which use or access is sought is necessary for the research purposes."

(iii) Research on decedent's information. The covered entity obtains from the researcher:

(A) Representation that the use or disclosure sought is solely for research on the protected health information of decedents;

(B) Documentation, at the request of the covered entity, of the death of such individuals; and

(C) Representation that the protected health information for which use or disclosure is sought is necessary for the research purposes.

(2) Documentation of waiver approval. For a use or disclosure to be permitted based on documentation of approval of an alteration or waiver, under paragraph (i)(1)(i) of this section, the documentation must include all of the following:

(i) Identification and date of action. A statement identifying the IRB or privacy board and the date on which the alteration or waiver of authorization was approved;
(ii) Waiver criteria. A statement that the IRB or privacy board has determined that the alteration or waiver, in whole or in part, of authorization satisfies the following criteria:
(A) The use or disclosure of protected health information involves no more than a minimal risk to the privacy of individuals, based on, at least, the presence of the following elements;
(1) An adequate plan to protect the identifiers from improper use and disclosure;
(2) An adequate plan to destroy the identifiers at the earliest opportunity consistent with conduct of the research, unless there is a health or research justification for retaining the identifiers or such retention is otherwise required by law; and
(3) Adequate written assurances that the protected health information will not be reused or disclosed to any other person or entity, except as required by law, for authorized oversight of the research study, or for other research for which the use or disclosure of protected health information would be permitted by this subpart;
(B) The research could not practicably be conducted without the waiver or alteration; and
(C) The research could not practicably be conducted without access to and use of the protected health information.
(iii) Protected health information needed. A brief description of the protected health information for which use or access has been determined to be necessary by the institutional review board or privacy board, pursuant to paragraph (i)(2)(ii)(C) of this section;
(iv) Review and approval procedures. A statement that the alteration or waiver of authorization has been reviewed and approved under either normal or expedited review procedures, as follows:
(A) An IRB must follow the requirements of the Common Rule, including the normal review procedures (7 CFR 1c.108(b), 10 CFR 745.108(b), 14 CFR 1230.108(b), 15 CFR 27.108(b), 16 CFR 1028.108(b), 21 CFR 56.108(b), 22 CFR 225.108(b), 24 CFR 60.108(b), 28 CFR 46.108(b), 32 CFR 219.108(b), 34 CFR 97.108(b), 38 CFR 16.108(b), 40 CFR 26.108(b), 45 CFR 46.108(b), 45 CFR 690.108(b), or 49 CFR 11.108(b)) or the expedited review procedures (7 CFR 1c.110, 10 CFR 745.110, 14 CFR 1230.110, 15 CFR 27.110, 16 CFR 1028.110, 21 CFR 56.110, 22 CFR 225.110, 24 CFR 60.110, 28 CFR 46.110, 32 CFR 219.110, 34 CFR 97.110, 38 CFR 16.110, 40 CFR 26.110, 45 CFR 46.110, 45 CFR 690.110, or 49 CFR 11.110);
(B) A privacy board must review the proposed research at convened meetings at which a majority of the privacy board members are present, including at least one member who satisfies the criterion stated in paragraph (i)(1)(i)(B)(2) of this section, and the alteration or waiver of authorization must be approved by the majority of the privacy board members present at the meeting, unless the privacy board elects to use an expedited review procedure in accordance with paragraph (i)(2)(iv)(C) of this section;
(C) A privacy board may use an expedited review procedure if the research involves no more than minimal risk to the privacy of the individuals who are the subject of the protected health information for which use or disclosure is being sought. If the privacy board elects to use an expedited review procedure, the review and approval of the alteration or waiver of authorization may be carried out by the chair of the privacy board, or by one or more members of the privacy board as designated by the chair; and"
(v) Required signature. The documentation of the alteration or waiver of authorization must be signed by the chair or other member, as designated by the chair, of the IRB or the privacy board, as applicable.
(j) Standard: Uses and disclosures to avert a serious threat to health or safety

(1) Permitted disclosures. A covered entity may, consistent with applicable law and standards of ethical conduct, use or disclose protected health information, if the covered entity, in good faith, believes the use or disclosure:
(i)(A) Is necessary to prevent or lessen a serious and imminent threat to the health or safety of a person or the public; and
(B) Is to a person or persons reasonably able to prevent or lessen the threat, including the target of the threat; or
(ii) Is necessary for law enforcement authorities to identify or apprehend an individual:
(A) Because of a statement by an individual admitting participation in a violent crime that the covered entity reasonably believes may have caused serious physical harm to the victim; or
(B) Where it appears from all the circumstances that the individual has escaped from a correctional institution or from lawful custody, as those terms are defined in §164.501.
(2) Use or disclosure not permitted. A use or disclosure pursuant to paragraph (j)(1)(ii)(A) of this section may not be made if the information described in paragraph (j)(1)(ii)(A) of this section is learned by the covered entity:
(i) In the course of treatment to affect the propensity to commit the criminal conduct that is the basis for the disclosure under paragraph (j)(1)(ii)(A) of this section, or counselling or therapy; or
(ii) Through a request by the individual to initiate or to be referred for the treatment, counselling, or therapy described in paragraph (j)(2)(i) of this section.
(3) Limit on information that may be disclosed. A disclosure made pursuant to paragraph (j)(1)(ii)(A) of this section shall contain only the statement described in paragraph (j)(1)(ii)(A) of this section and the protected health information described in paragraph (f)(2)(i) of this section.
(4) Presumption of good faith belief. A covered entity that uses or discloses protected health information pursuant to paragraph (j)(1) of this section is presumed to have acted in good faith with regard to a belief described in paragraph (j)(1)(i) or (ii) of this section, if the belief is based upon the covered entity's actual knowledge or in reliance on a credible representation by a person with apparent knowledge or authority.
(k) Standard: Uses and disclosures for specialized government functions
(1) Military and veterans activities
(i) Armed Forces personnel. A covered entity may use and disclose the protected health information of individuals who are Armed Forces personnel for activities deemed necessary by appropriate military command authorities to assure the proper execution of the military mission, if the appropriate military authority has published by notice in the Federal Register the following information:
(A) Appropriate military command authorities; and
(B) The purposes for which the protected health information may be used or disclosed.
(ii) Separation or discharge from military service. A covered entity that is a component of the Departments of Défense or Homeland Security may disclose to the Department of Veterans Affairs (DVA) the protected health information of an individual who is a member of the Armed Forces upon the separation or discharge of the individual from military service for the purpose of a determination by DVA of the individual's eligibility for or entitlement to benefits under laws administered by the Secretary of Veterans Affairs.
(iii) Veterans. A covered entity that is a component of the Department of Veterans Affairs may use and disclose protected health information to components of the Department that determine eligibility for or entitlement to, or that provide, benefits under the laws administered by the Secretary of Veterans Affairs.

(iv) Foreign military personnel. A covered entity may use and disclose the protected health information of individuals who are foreign military personnel to their appropriate foreign military authority for the same purposes for which uses and disclosures are permitted for Armed Forces personnel under the notice published in the Federal Register pursuant to paragraph (k)(1)(i) of this section.

(2) National security and intelligence activities. A covered entity may disclose protected health information to authorized federal officials for the conduct of lawful intelligence, counter-intelligence, and other national security activities authorized by the National Security Act (50 U.S.C. 401, et seq.) and implementing authority (e.g., Executive Order 12333).

(3) Protective services for the President and others. A covered entity may disclose protected health information to authorized Federal officials for the provision of protective services to the President or other persons authorized by 18 U.S.C. 3056 or to foreign heads of state or other persons authorized by 22 U.S.C. 2709(a)(3), or for the conduct of investigations authorized by 18 U.S.C. 871 and 879.

(4) Medical suitability determinations. A covered entity that is a component of the Department of State may use protected health information to make medical suitability determinations and may disclose whether or not the individual was determined to be medically suitable to the officials in the Department of State who need access to such information for the following purposes:

(i) For the purpose of a required security clearance conducted pursuant to Executive Orders 10450 and 12968;

(ii) As necessary to determine worldwide availability or availability for mandatory service abroad under sections 101(a)(4) and 504 of the Foreign Service Act; or

(iii) For a family to accompany a Foreign Service member abroad, consistent with section 101(b)(5) and 904 of the Foreign Service Act.

(5) Correctional institutions and other law enforcement custodial situations

(i) Permitted disclosures. A covered entity may disclose to a correctional institution or a law enforcement official having lawful custody of an inmate or other individual protected health information about such inmate or individual, if the correctional institution or such law enforcement official represents that such protected health information is necessary for:

(A) The provision of health care to such individuals;

(B) The health and safety of such individual or other inmates;

(C) The health and safety of the officers or employees of or others at the correctional institution;

(D) The health and safety of such individuals and officers or other persons responsible for the transporting of inmates or their transfer from one institution, facility, or setting to another;

(E) Law enforcement on the premises of the correctional institution; or

(F) The administration and maintenance of the safety, security, and good order of the correctional institution.

(ii) Permitted uses. A covered entity that is a correctional institution may use protected health information of individuals who are inmates for any purpose for which such protected health information may be disclosed.

(iii) No application after release. For the purposes of this provision, an individual is no longer an inmate when released on parole, probation, supervised release, or otherwise is no longer in lawful custody.

(6) Covered entities that are government programs providing public benefits.

(i) A health plan that is a government program providing public benefits may disclose protected health information relating to eligibility for or enrolment in the health plan to another agency administering a government program providing public benefits if the sharing of eligibility or

enrolment information among such government agencies or the maintenance of such information in a single or combined data system accessible to all such government agencies is required or expressly authorized by statute or regulation.
(ii) A covered entity that is a government agency administering a government program providing public benefits may disclose protected health information relating to the program to another covered entity that is a government agency administering a government program providing public benefits if the programs serve the same or similar populations and the disclosure of protected health information is necessary to coordinate the covered functions of such programs or to improve administration and management relating to the covered functions of such programs.
(7) National Instant Criminal Background Check System. A covered entity may use or disclose protected health information for purposes of reporting to the National Instant Criminal Background Check System the identity of an individual who is prohibited from possessing a firearm under 18 U.S.C. 922(g)(4), provided the covered entity:
(i) Is a State agency or other entity that is, or contains an entity that is:
(A) An entity designated by the State to report, or which collects information for purposes of reporting, on behalf of the State, to the National Instant Criminal Background Check System; or
(B) A court, board, commission, or other lawful authority that makes the commitment or adjudication that causes an individual to become subject to 18 U.S.C. 922(g)(4); and
(ii) Discloses the information only to:
(A) The National Instant Criminal Background Check System; or
(B) An entity designated by the State to report, or which collects information for purposes of reporting, on behalf of the State, to the National Instant Criminal Background Check System; and
(iii)(A) Discloses only the limited demographic and certain other information needed for purposes of reporting to the National Instant Criminal Background Check System; and
(B) Does not disclose diagnostic or clinical information for such purposes.
(l) Standard: Disclosures for workers' compensation. A covered entity may disclose protected health information as authorized by and to the extent necessary to comply with laws relating to workers' compensation or other similar programs, established by law, that provide benefits for work-related injuries or illness without regard to fault.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.514**	**Other requirements relating to uses and disclosures of protected health information**

§164.514 (a) Standard: De-identification of protected health information. Health information that does not identify an individual and with respect to which there is no reasonable basis to believe that the information can be used to identify an individual is not individually identifiable health information.
(b) Implementation specifications: Requirements for de-identification of protected health information. A covered entity may determine that health information is not individually identifiable health information only if:

(1) A person with appropriate knowledge of and experience with generally accepted statistical and scientific principles and methods for rendering information not individually identifiable:
(i) Applying such principles and methods, determines that the risk is very small that the information could be used, alone or in combination with other reasonably available information, by an anticipated recipient to identify an individual who is a subject of the information; and
(ii) Documents the methods and results of the analysis that justify such determination; or
(2)(i) The following identifiers of the individual or of relatives, employers, or household members of the individual, are removed:
(A) Names;
(B) All geographic subdivisions smaller than a State, including street address, city, county, precinct, zip code, and their equivalent geocodes, except for the initial three digits of a zip code if, according to the current publicly available data from the Bureau of the Census:
(1) The geographic unit formed by combining all zip codes with the same three initial digits contains more than 20,000 people; and
(2) The initial three digits of a zip code for all such geographic units containing 20,000 or fewer people is changed to 000.
(C) All elements of dates (except year) for dates directly related to an individual, including birth date, admission date, discharge date, date of death; and all ages over 89 and all elements of dates (including year) indicative of such age, except that such ages and elements may be aggregated into a single category of age 90 or older;
(D) Telephone numbers;
(E) Fax numbers;
(F) Electronic mail addresses;
(G) Social security numbers;
(H) Medical record numbers;
(I) Health plan beneficiary numbers;
(J) Account numbers;
(K) Certificate/license numbers;
(L) Vehicle identifiers and serial numbers, including license plate numbers;
(M) Device identifiers and serial numbers;
(N) Web Universal Resource Locators (URLs);
(O) Internet Protocol (IP) address numbers;
(P) Biometric identifiers, including finger and voice prints;
(Q) Full face photographic images and any comparable images; and
(R) Any other unique identifying number, characteristic, or code, except as permitted by paragraph (c) of this section; and
(ii) The covered entity does not have actual knowledge that the information could be used alone or in combination with other information to identify an individual who is a subject of the information."
(c) Implementation specifications: Re-identification. A covered entity may assign a code or other means of record identification to allow information de-identified under this section to be re-identified by the covered entity, provided that:
(1) Derivation. The code or other means of record identification is not derived from or related to information about the individual and is not otherwise capable of being translated so as to identify the individual; and
(2) Security. The covered entity does not use or disclose the code or other means of record identification for any other purpose, and does not disclose the mechanism for re-identification.

(d)(1) Standard: minimum necessary requirements. In order to comply with §164.502(b) and this section, a covered entity must meet the requirements of paragraphs (d)(2) through (d)(5) of this section with respect to a request for, or the use and disclosure of, protected health information.
(2) Implementation specifications: Minimum necessary uses of protected health information.
(i) A covered entity must identify:
(A) Those persons or classes of persons, as appropriate, in its workforce who need access to protected health information to carry out their duties; and
(B) For each such person or class of persons, the category or categories of protected health information to which access is needed and any conditions appropriate to such access.
(ii) A covered entity must make reasonable efforts to limit the access of such persons or classes identified in paragraph (d)(2)(i)(A) of this section to protected health information consistent with paragraph (d)(2)(i)(B) of this section.
(3) Implementation specification: Minimum necessary disclosures of protected health information.
(i) For any type of disclosure that it makes on a routine and recurring basis, a covered entity must implement policies and procedures (which may be standard protocols) that limit the protected health information disclosed to the amount reasonably necessary to achieve the purpose of the disclosure.
(ii) For all other disclosures, a covered entity must:
(A) Develop criteria designed to limit the protected health information disclosed to the information reasonably necessary to accomplish the purpose for which disclosure is sought; and
(B) Review requests for disclosure on an individual basis in accordance with such criteria.
(iii) A covered entity may rely, if such reliance is reasonable under the circumstances, on a requested disclosure as the minimum necessary for the stated purpose when:
(A) Making disclosures to public officials that are permitted under §164.512, if the public official represents that the information requested is the minimum necessary for the stated purpose(s);
(B) The information is requested by another covered entity;
(C) The information is requested by a professional who is a member of its workforce or is a business associate of the covered entity for the purpose of providing professional services to the covered entity, if the professional represents that the information requested is the minimum necessary for the stated purpose(s); or
(D) Documentation or representations that comply with the applicable requirements of §164.512(i) have been provided by a person requesting the information for research purposes.
(4) Implementation specifications: Minimum necessary requests for protected health information.
(i) A covered entity must limit any request for protected health information to that which is reasonably necessary to accomplish the purpose for which the request is made, when requesting such information from other covered entities.
(ii) For a request that is made on a routine and recurring basis, a covered entity must implement policies and procedures (which may be standard protocols) that limit the protected health information requested to the amount reasonably necessary to accomplish the purpose for which the request is made.
(iii) For all other requests, a covered entity must:
(A) Develop criteria designed to limit the request for protected health information to the information reasonably necessary to accomplish the purpose for which the request is made; and
(B) Review requests for disclosure on an individual basis in accordance with such criteria.
(5) Implementation specification: Other content requirement. For all uses, disclosures, or requests to which the requirements in paragraph (d) of this section apply, a covered entity may not use,

disclose or request an entire medical record, except when the entire medical record is specifically justified as the amount that is reasonably necessary to accomplish the purpose of the use, disclosure, or request.

(e)(1) Standard: Limited data set. A covered entity may use or disclose a limited data set that meets the requirements of paragraphs (e)(2) and (e)(3) of this section, if the covered entity enters into a data use agreement with the limited data set recipient, in accordance with paragraph (e)(4) of this section.

(2) Implementation specification: Limited data set: A limited data set is protected health information that excludes the following direct identifiers of the individual or of relatives, employers, or household members of the individual:

(i) Names;

(ii) Postal address information, other than town or city, State, and zip code;

(iii) Telephone numbers;

(iv) Fax numbers;

(v) Electronic mail addresses;

(vi) Social security numbers;

(vii) Medical record numbers;

(viii) Health plan beneficiary numbers;

(ix) Account numbers;

(x) Certificate/license numbers;

(xi) Vehicle identifiers and serial numbers, including license plate numbers;

(xii) Device identifiers and serial numbers;

(xiii) Web Universal Resource Locators (URLs);

(xiv) Internet Protocol (IP) address numbers;

(xv) Biometric identifiers, including finger and voice prints; and

(xvi) Full face photographic images and any comparable images.

(3) Implementation specification: Permitted purposes for uses and disclosures.

(i) A covered entity may use or disclose a limited data set under paragraph (e)(1) of this section only for the purposes of research, public health, or health care operations.

(ii) A covered entity may use protected health information to create a limited data set that meets the requirements of paragraph (e)(2) of this section, or disclose protected health information only to a business associate for such purpose, whether or not the limited data set is to be used by the covered entity.

(4) Implementation specifications: Data use agreement

(i) Agreement required. A covered entity may use or disclose a limited data set under paragraph (e)(1) of this section only if the covered entity obtains satisfactory assurance, in the form of a data use agreement that meets the requirements of this section, that the limited data set recipient will only use or disclose the protected health information for limited purposes.

(ii) Contents. A data use agreement between the covered entity and the limited data set recipient must:

(A) Establish the permitted uses and disclosures of such information by the limited data set recipient, consistent with paragraph (e)(3) of this section. The data use agreement may not authorize the limited data set recipient to use or further disclose the information in a manner that would violate the requirements of this subpart, if done by the covered entity;

(B) Establish who is permitted to use or receive the limited data set; and

(C) Provide that the limited data set recipient will:

(1) Not use or further disclose the information other than as permitted by the data use agreement or as otherwise required by law;
(2) Use appropriate safeguards to prevent use or disclosure of the information other than as provided for by the data use agreement;
(3) Report to the covered entity any use or disclosure of the information not provided for by its data use agreement of which it becomes aware;
(4) Ensure that any agents to whom it provides the limited data set agree to the same restrictions and conditions that apply to the limited data set recipient with respect to such information; and
(5) Not identify the information or contact the individuals.
(iii) Compliance.
(A) A covered entity is not in compliance with the standards in paragraph (e) of this section if the covered entity knew of a pattern of activity or practice of the limited data set recipient that constituted a material breach or violation of the data use agreement, unless the covered entity took reasonable steps to cure the breach or end the violation, as applicable, and, if such steps were unsuccessful:
(1) Discontinued disclosure of protected health information to the recipient; and
(2) Reported the problem to the Secretary.
(B) A covered entity that is a limited data set recipient and violates a data use agreement will be in noncompliance with the standards, implementation specifications, and requirements of paragraph (e) of this section.
(f) Fundraising communications
(1) Standard: Uses and disclosures for fundraising. Subject to the conditions of paragraph (f)(2) of this section, a covered entity may use, or disclose to a business associate or to an institutionally related foundation, the following protected health information for the purpose of raising funds for its own benefit, without an authorization meeting the requirements of §164.508:
(i) Demographic information relating to an individual, including name, address, other contact information, age, gender, and date of birth;
(ii) Dates of health care provided to an individual;
(iii) Department of service information;
(iv) Treating physician;
(v) Outcome information; and
(vi) Health insurance status.
(2) Implementation specifications: Fundraising requirements.
(i) A covered entity may not use or disclose protected health information for fundraising purposes as otherwise permitted by paragraph (f)(1) of this section unless a statement required by §164.520(b)(1)(iii)(A) is included in the covered entity's notice of privacy practices.
(ii) With each fundraising communication made to an individual under this paragraph, a covered entity must provide the individual with a clear and conspicuous opportunity to elect not to receive any further fundraising communications. The method for an individual to elect not to receive further fundraising communications may not cause the individual to incur an undue burden or more than a nominal cost.
(iii) A covered entity may not condition treatment or payment on the individual's choice with respect to the receipt of fundraising communications.
(iv) A covered entity may not make fundraising communications to an individual under this paragraph where the individual has elected not to receive such communications under paragraph (f)(2)(ii) of this section.

(v) A covered entity may provide an individual who has elected not to receive further fundraising communications with a method to opt back in to receive such communications.

(g) Standard: Uses and disclosures for underwriting and related purposes. If a health plan receives protected health information for the purpose of underwriting, premium rating, or other activities relating to the creation, renewal, or replacement of a contract of health insurance or health benefits, and if such health insurance or health benefits are not placed with the health plan, such health plan may only use or disclose such protected health information for such purpose or as may be required by law, subject to the prohibition at §164.502(a)(5)(i) with respect to genetic information included in the protected health information.

(h)(1) Standard: Verification requirements. Prior to any disclosure permitted by this subpart, a covered entity must:

(i) Except with respect to disclosures under §164.510, verify the identity of a person requesting protected health information and the authority of any such person to have access to protected health information under this subpart, if the identity or any such authority of such person is not known to the covered entity; and

(ii) Obtain any documentation, statements, or representations, whether oral or written, from the person requesting the protected health information when such documentation, statement, or representation is a condition of the disclosure under this subpart.

(2) Implementation specifications: Verification

(i) Conditions on disclosures. If a disclosure is conditioned by this subpart on particular documentation, statements, or representations from the person requesting the protected health information, a covered entity may rely, if such reliance is reasonable under the circumstances, on documentation, statements, or representations that, on their face, meet the applicable requirements.

(A) The conditions in §164.512(f)(1)(ii)(C) may be satisfied by the administrative subpoena or similar process or by a separate written statement that, on its face, demonstrates that the applicable requirements have been met.

(B) The documentation required by §164.512(i)(2) may be satisfied by one or more written statements, provided that each is appropriately dated and signed in accordance with §164.512(i)(2)(i) and (v).

(ii) Identity of public officials. A covered entity may rely, if such reliance is reasonable under the circumstances, on any of the following to verify identity when the disclosure of protected health information is to a public official or a person acting on behalf of the public official:

(A) If the request is made in person, presentation of an agency identification badge, other official credentials, or other proof of government status;

(B) If the request is in writing, the request is on the appropriate government letterhead; or

(C) If the disclosure is to a person acting on behalf of a public official, a written statement on appropriate government letterhead that the person is acting under the government's authority or other evidence or documentation of agency, such as a contract for services, memorandum of understanding, or purchase order, that establishes that the person is acting on behalf of the public official.

(iii) Authority of public officials. A covered entity may rely, if such reliance is reasonable under the circumstances, on any of the following to verify authority when the disclosure of protected health information is to a public official or a person acting on behalf of the public official:

(A) A written statement of the legal authority under which the information is requested, or, if a written statement would be impracticable, an oral statement of such legal authority;

(B) If a request is made pursuant to legal process, warrant, subpoena, order, or other legal process issued by a grand jury or a judicial or administrative tribunal is presumed to constitute legal authority. (iv) Exercise of professional judgment. The verification requirements of this paragraph are met if the covered entity relies on the exercise of professional judgment in making a use or disclosure in accordance with §164.510 or acts on a good faith belief in making a disclosure in accordance with §164.512(j).
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.520**	**Notice of privacy practices for protected health information**

§164.520 (a) Standard: Notice of privacy practices (1) Right to notice. Except as provided by paragraph (a)(2) or (3) of this section, an individual has a right to adequate notice of the uses and disclosures of protected health information that may be made by the covered entity, and of the individual's rights and the covered entity's legal duties with respect to protected health information. (2) Exception for group health plans. (i) An individual enrolled in a group health plan has a right to notice: (A) From the group health plan, if, and to the extent that, such an individual does not receive health benefits under the group health plan through an insurance contract with a health insurance issuer or HMO; or (B) From the health insurance issuer or HMO with respect to the group health plan through which such individuals receive their health benefits under the group health plan. (ii) A group health plan that provides health benefits solely through an insurance contract with a health insurance issuer or HMO, and that creates or receives protected health information in addition to summary health information as defined in §164.504(a) or information on whether the individual is participating in the group health plan, or is enrolled in or has disenrolled from a health insurance issuer or HMO offered by the plan, must: (A) Maintain a notice under this section; and (B) Provide such notice upon request to any person. The provisions of paragraph (c)(1) of this section do not apply to such group health plan. (iii) A group health plan that provides health benefits solely through an insurance contract with a health insurance issuer or HMO, and does not create or receive protected health information other than summary health information as defined in §164.504(a) or information on whether an individual is participating in the group health plan, a or is enrolled in or has disenrolled from a health insurance issuer or HMO offered by the plan, is not required to maintain or provide a notice under this section." (3) Exception for inmates. An inmate does not have a right to notice under this section, and the requirements of this section do not apply to correctional institution that is a covered entity. (b) Implementation specifications: Content of notice. (1) Required elements. The covered entity must provide a notice that is written in plain language and that contains the elements required by this paragraph.

(i) Header. The notice must contain the following statement as a header or otherwise prominently displayed: "THIS NOTICE DESCRIBES HOW MEDICAL INFORMATION ABOUT YOU MAY BE USED AND DISCLOSED AND HOW YOU CAN GET ACCESS TO THIS INFORMATION. PLEASE REVIEW IT CAREFULLY.
(ii) Uses and disclosures. The notice must contain:
(A) A description, including at least one example, of the types of uses and disclosures that the covered entity is permitted by this subpart to make for each of the following purposes: treatment, payment, and health care operations.
(B) A description of each of the other purposes for which the covered entity is permitted or required by this subpart to use or disclose protected health information without the individual's written authorization.
(C) If a use or disclosure for any purpose described in paragraphs (b)(1)(ii)(A) or (B) of this section is prohibited or materially limited by other applicable law, the description of such use or disclosure must reflect the more stringent law as defined in § 160.202 of this subchapter.
(D) For each purpose described in paragraph (b)(1)(ii)(A) or (B) of this section, the description must include sufficient detail to place the individual on notice of the uses and disclosures that are permitted or required by this subpart and other applicable law.
(E) A description of the types of uses and disclosures that require an authorization under § 164.508(a)(2)- (a)(4), a statement that other uses and disclosures not described in the notice will be made only with the individual's written authorization, and a statement that the individual may revoke an authorization as provided by § 164.508(b)(5).
(iii) Separate statements for certain uses or disclosures. If the covered entity intends to engage in any of the following activities, the description required by paragraph (b)(1)(ii)(A) of this section must include a separate statement informing the individual of such activities, as applicable:
(A) In accordance with § 164.514(f)(1), the covered entity may contact the individual to raise funds for the covered entity and the individual has a right to opt out of receiving such communications; (B) In accordance with § 164.504(f), the group health plan, or a health insurance issuer or HMO with respect to a group health plan, may disclose protected health information to the sponsor of the plan; or
(C) If a covered entity that is a health plan, excluding an issuer of a long-term care policy falling within paragraph (1)(viii) of the definition of health plan, intends to use or disclose protected health information for underwriting purposes, a statement that the covered entity is prohibited from using or disclosing protected health information that is genetic information of an individual for such purposes.
(iv) Individual rights. The notice must contain a statement of the individual's rights with respect to protected health information and a brief description of how the individual may exercise these rights, as follows:
(A) The right to request restrictions on certain uses and disclosures of protected health information as provided by § 164.522(a), including a statement that the covered entity is not required to agree to a requested restriction, except in case of a disclosure restricted under § 164.522(a)(1)
(B) The right to receive confidential communications of protected health information as provided by § 164.522(b), as applicable;
(C) The right to inspect and copy protected health information as provided by § 164.524;
(D) The right to amend protected health information as provided by § 164.526;
(E) The right to receive an accounting of disclosures of protected health information as provided by § 164.528; and

(F) The right of an individual, including an individual who has agreed to receive the notice electronically in accordance with paragraph (c)(3) of this section, to obtain a paper copy of the notice from the covered entity upon request.
(v) Covered entity's duties. The notice must contain:
(A) A statement that the covered entity is required by law to maintain the privacy of protected health information, to provide individuals with notice of its legal duties and privacy practices with respect to protected health information, and to notify affected individuals following a breach of unsecured protected health information;
(B) A statement that the covered entity is required to abide by the terms of the notice currently in effect; and
(C) For the covered entity to apply a change in a privacy practice that is described in the notice to protected health information that the covered entity created or received prior to issuing a revised notice, in accordance with § 164.530(i)(2)(ii), a statement that it reserves the right to change the terms of its notice and to make the new notice provisions effective for all protected health information that it maintains. The statement must also describe how it will provide individuals with a revised notice.
(vi) Complaints. The notice must contain a statement that individuals may complain to the covered entity and to the Secretary if they believe their privacy rights have been violated, a brief description of how the individual may file a complaint with the covered entity, and a statement that the individual will not be retaliated against for filing a complaint.
(vii) Contact. The notice must contain the name, or title, and telephone number of a person or office to contact for further information as required by § 164.530(a)(1)(ii).
(viii) Effective date. The notice must contain the date on which the notice is first in effect, which may not be earlier than the date on which the notice is printed or otherwise published.
(2) Optional elements.
(i) In addition to the information required by paragraph (b)(1) of this section, if a covered entity elects to limit the uses or disclosures that it is permitted to make under this subpart, the covered entity may describe its more limited uses or disclosures in its notice, provided that the covered entity may not include in its notice a limitation affecting its right to make a use or disclosure that is required by law or permitted by § 164.512(j)(1)(i).
(ii) For the covered entity to apply a change in its more limited uses and disclosures to protected health information created or received prior to issuing a revised notice, in accordance with § 164.530(i)(2)(ii), the notice must include the statements required by paragraph (b)(1)(v)(C) of this section.
(3) Revisions to the notice. The covered entity must promptly revise and distribute its notice whenever there is a material change to the uses or disclosures, the individual's rights, the covered entity's legal duties, or other privacy practices stated in the notice. Except when required by law, a material change to any term of the notice may not be implemented prior to the effective date of the notice in which such material change is reflected.
(c) Implementation specifications: Provision of notice. A covered entity must make the notice required by this section available on request to any person and to individuals as specified in paragraphs (c)(1) through (c)(3) of this section, as applicable.
(1) Specific requirements for health plans.
(i) A health plan must provide the notice:
(A) No later than the compliance date for the health plan, to individuals then covered by the plan;
(B) Thereafter, at the time of enrollment, to individuals who are new enrollees.

(ii) No less frequently than once every three years, the health plan must notify individuals then covered by the plan of the availability of the notice and how to obtain the notice.
(iii) The health plan satisfies the requirements of paragraph (c)(1) of this section if notice is provided to the named insured of a policy under which coverage is provided to the named insured and one or more dependents.
(iv) If a health plan has more than one notice, it satisfies the requirements of paragraph (c)(1) of this section by providing the notice that is relevant to the individual or other person requesting the notice.
(v) If there is a material change to the notice:
(A) A health plan that posts its notice on its web site in accordance with paragraph (c)(3)(i) of this section must prominently post the change or its revised notice on its web site by the effective date of the material change to the notice, and provide the revised notice, or information about the material change and how to obtain the revised notice, in its next annual mailing to individuals then covered by the plan.
(B) A health plan that does not post its notice on a web site pursuant to paragraph (c)(3)(i) of this section must provide the revised notice, or information about the material change and how to obtain the revised notice, to individuals then covered by the plan within 60 days of the material revision to the notice.
(2) Specific requirements for certain covered health care providers. A covered health care provider that has a direct treatment relationship with an individual must:
(i) Provide the notice:
(A) No later than the date of the first service delivery, including service delivered electronically, to such individual after the compliance date for the covered health care provider; or
(B) In an emergency treatment situation, as soon as reasonably practicable after the emergency treatment situation.
(ii) Except in an emergency treatment situation, make a good faith effort to obtain a written acknowledgment of receipt of the notice provided in accordance with paragraph (c)(2)(i) of this section, and if not obtained, document its good faith efforts to obtain such acknowledgment and the reason why the acknowledgment was not obtained;
(iii) If the covered health care provider maintains a physical service delivery site:
(A) Have the notice available at the service delivery site for individuals to request to take with them; and
(B) Post the notice in a clear and prominent location where it is reasonable to expect individuals seeking service from the covered health care provider to be able to read the notice; and
(iv) Whenever the notice is revised, make the notice available upon request on or after the effective date of the revision and promptly comply with the requirements of paragraph (c)(2)(iii) of this section, if applicable.
(3) Specific requirements for electronic notice.
(i) A covered entity that maintains a web site that provides information about the covered entity's customer services or benefits must prominently post its notice on the web site and make the notice available electronically through the web site.
(ii) A covered entity may provide the notice required by this section to an individual by e-mail, if the individual agrees to electronic notice and such agreement has not been withdrawn. If the covered entity knows that the e-mail transmission has failed, a paper copy of the notice must be provided to the individual. Provision of electronic notice by the covered entity will satisfy the provision

requirements of paragraph (c) of this section when timely made in accordance with paragraph (c)(1) or (2) of this section.
(iii) For purposes of paragraph (c)(2)(i) of this section, if the first service delivery to an individual is delivered electronically, the covered health care provider must provide electronic notice automatically and contemporaneously in response to the individual's first request for service. The requirements in paragraph (c)(2)(ii) of this section apply to electronic notice.
(iv) The individual who is the recipient of electronic notice retains the right to obtain a paper copy of the notice from a covered entity upon request.
(d) Implementation specifications: Joint notice by separate covered entities. Covered entities that participate in organized health care arrangements may comply with this section by a joint notice, provided that:
(1) The covered entities participating in the organized health care arrangement agree to abide by the terms of the notice with respect to protected health information created or received by the covered entity as part of its participation in the organized health care arrangement;
(2) The joint notice meets the implementation specifications in paragraph (b) of this section, except that the statements required by this section may be altered to reflect the fact that the notice covers more than one covered entity; and
(i) Describes with reasonable specificity the covered entities, or class of entities, to which the joint notice applies;
(ii) Describes with reasonable specificity the service delivery sites, or classes of service delivery sites, to which the joint notice applies; and
(iii) If applicable, states that the covered entities participating in the organized health care arrangement will share protected health information with each other, as necessary to carry out treatment, payment, or health care operations relating to the organized health care arrangement.
(3) The covered entities included in the joint notice must provide the notice to individuals in accordance with the applicable implementation specifications of paragraph (c) of this section. Provision of the joint notice to an individual by any one of the covered entities included in the joint notice will satisfy the provision requirement of paragraph (c) of this section with respect to all others covered by the joint notice.
(e) Implementation specifications: Documentation. A covered entity must document compliance with the notice requirements, as required by § 164.530(j), by retaining copies of the notices issued by the covered entity and, if applicable, any written acknowledgments of receipt of the notice or documentation of good faith efforts to obtain such written acknowledgment, in accordance with paragraph (c)(2)(ii) of this section.

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.522**	**Rights to request privacy protection for protected health information**

§164.522 (a)(1) Standard: Right of an individual to request restriction of uses and disclosures.
(i) A covered entity must permit an individual to request that the covered entity restrict:

(A) Uses or disclosures of protected health information about the individual to carry out treatment, payment, or health care operations; and
(B) Disclosures permitted under §164.510(b).
(ii) Except as provided in paragraph (a)(1)(vi) of this section, a covered entity is not required to agree to a restriction.
(iii) A covered entity that agrees to a restriction under paragraph (a)(1)(i) of this section may not use or disclose protected health information in violation of such restriction, except that, if the individual who requested the restriction is in need of emergency treatment and the restricted protected health information is needed to provide the emergency treatment, the covered entity may use the restricted protected health information, or may disclose such information to a health care provider, to provide such treatment to the individual.
(iv) If restricted protected health information is disclosed to a health care provider for emergency treatment under paragraph (a)(1)(iii) of this section, the covered entity must request that such health care provider not further use or disclose the information.
(v) A restriction agreed to by a covered entity under paragraph (a) of this section, is not effective under this subpart to prevent uses or disclosures permitted or required under §164.502(a)(2)(ii), §164.510(a) or §164.512.
(vi) A covered entity must agree to the request of an individual to restrict disclosure of protected health information about the individual to a health plan if:
(A) The disclosure is for the purpose of carrying out payment or health care operations and is not otherwise required by law; and
(B) The protected health information pertains solely to a health care item or service for which the individual, or person other than the health plan on behalf of the individual, has paid the covered entity in full.
(2) Implementation specifications: Terminating a restriction. A covered entity may terminate a restriction, if:
(i) The individual agrees to or requests the termination in writing;
(ii) The individual orally agrees to the termination and the oral agreement is documented; or
(iii) The covered entity informs the individual that it is terminating its agreement to a restriction, except that such termination is:
(A) Not effective for protected health information restricted under paragraph (a)(1)(vi) of this section; and
(B) Only effective with respect to protected health information created or received after it has so informed the individual."
(3) Implementation specification: Documentation. A covered entity must document a restriction in accordance with § 160.530(j) of this subchapter.
(b)
(1) Standard: Confidential communications requirements.
(i) A covered health care provider must permit individuals to request and must accommodate reasonable requests by individuals to receive communications of protected health information from the covered health care provider by alternative means or at alternative locations.
(ii) A health plan must permit individuals to request and must accommodate reasonable requests by individuals to receive communications of protected health information from the health plan by alternative means or at alternative locations, if the individual clearly states that the disclosure of all or part of that information could endanger the individual.
(2) Implementation specifications: Conditions on providing confidential communications.

(i) A covered entity may require the individual to make a request for a confidential communication described in paragraph (b)(1) of this section in writing. (ii) A covered entity may condition the provision of a reasonable accommodation on: (A) When appropriate, information as to how payment, if any, will be handled; and (B) Specification of an alternative address or other method of contact. (iii) A covered health care provider may not require an explanation from the individual as to the basis for the request as a condition of providing communications on a confidential basis. (iv) A health plan may require that a request contain a statement that disclosure of all or part of the information to which the request pertains could endanger the individual.
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Subpart	HIPAA Section	Section Title
E - Privacy	**§164.524**	**Access of individuals to protected health information**

§164.524 (a) Standard: Access to protected health information (1) Right of access. Except as otherwise provided in paragraph (a)(2) or (a)(3) of this section, an individual has a right of access to inspect and obtain a copy of protected health information about the individual in a designated record set, for as long as the protected health information is maintained in the designated record set, except for: (i) Psychotherapy notes; and (ii) Information compiled in reasonable anticipation of, or for use in, a civil, criminal, or administrative action or proceeding. (2) Unreviewable grounds for denial. A covered entity may deny an individual access without providing the individual an opportunity for review, in the following circumstances. (i) The protected health information is excepted from the right of access by paragraph (a)(1) of this section. (ii) A covered entity that is a correctional institution or a covered health care provider acting under the direction of the correctional institution may deny, in whole or in part, an inmate's request to obtain a copy of protected health information, if obtaining such copy would jeopardize the health, safety, security, custody, or rehabilitation of the individual or of other inmates, or the safety of any officer, employee, or other person at the correctional institution or responsible for the transporting of the inmate. (iii) An individual's access to protected health information created or obtained by a covered health care provider in the course of research that includes treatment may be temporarily suspended for as long as the research is in progress, provided that the individual has agreed to the denial of access when consenting to participate in the research that includes treatment, and the covered health care provider has informed the individual that the right of access will be reinstated upon completion of the research. (iv) An individual's access to protected health information that is contained in records that are subject to the Privacy Act, 5 U.S.C. 552a, may be denied, if the denial of access under the Privacy Act would meet the requirements of that law.

(v) An individual's access may be denied if the protected health information was obtained from someone other than a health care provider under a promise of confidentiality and the access requested would be reasonably likely to reveal the source of the information."

"(3) Reviewable grounds for denial. A covered entity may deny an individual access, provided that the individual is given a right to have such denials reviewed, as required by paragraph (a)(4) of this section, in the following circumstances:

(i) A licensed health care professional has determined, in the exercise of professional judgment, that the access requested is reasonably likely to endanger the life or physical safety of the individual or another person;

(ii) The protected health information makes reference to another person (unless such other person is a health care provider) and a licensed health care professional has determined, in the exercise of professional judgment, that the access requested is reasonably likely to cause substantial harm to such other person; or

(iii) The request for access is made by the individual's personal representative and a licensed health care professional has determined, in the exercise of professional judgment, that the provision of access to such personal representative is reasonably likely to cause substantial harm to the individual or another person."

(4) Review of a denial of access. If access is denied on a ground permitted under paragraph (a)(3) of this section, the individual has the right to have the denial reviewed by a licensed health care professional who is designated by the covered entity to act as a reviewing official and who did not participate in the original decision to deny. The covered entity must provide or deny access in accordance with the determination of the reviewing official under paragraph (d)(4) of this section.

(b) Implementation specifications: Requests for access and timely action

(1) Individual's request for access. The covered entity must permit an individual to request access to inspect or to obtain a copy of the protected health information about the individual that is maintained in a designated record set. The covered entity may require individuals to make requests for access in writing, provided that it informs individuals of such a requirement.

(2) Timely action by the covered entity.

(i) Except as provided in paragraph (b)(2)(ii) of this section, the covered entity must act on a request for access no later than 30 days after receipt of the request as follows.

(A) If the covered entity grants the request, in whole or in part, it must inform the individual of the acceptance of the request and provide the access requested, in accordance with paragraph (c) of this section.

(B) If the covered entity denies the request, in whole or in part, it must provide the individual with a written denial, in accordance with paragraph (d) of this section.

(ii) If the covered entity is unable to take an action required by paragraph (b)(2)(i)(A) or (B) of this section within the time required by paragraph (b)(2)(i) of this section, as applicable, the covered entity may extend the time for such actions by no more than 30 days, provided that:

(A) The covered entity, within the time limit set by paragraph (b)(2)(i) of this section, as applicable, provides the individual with a written statement of the reasons for the delay and the date by which the covered entity will complete its action on the request; and

(B) The covered entity may have only one such extension of time for action on a request for access."

(c) Implementation specifications: Provision of access. If the covered entity provides an individual with access, in whole or in part, to protected health information, the covered entity must comply with the following requirements.

(1) Providing the access requested. The covered entity must provide the access requested by individuals, including inspection or obtaining a copy, or both, of the protected health information about them in designated record sets. If the same protected health information that is the subject of a request for access is maintained in more than one designated record set or at more than one location, the covered entity need only produce the protected health information once in response to a request for access.

(2) Form of access requested.

(i) The covered entity must provide the individual with access to the protected health information in the form and format requested by the individual, if it is readily producible in such form and format; or, if not, in a readable hard copy form or such other form and format as agreed to by the covered entity and the individual.

(ii) Notwithstanding paragraph (c)(2)(i) of this section, if the protected health information that is the subject of a request for access is maintained in one or more designated record sets electronically and if the individual requests an electronic copy of such information, the covered entity must provide the individual with access to the protected health information in the electronic form and format requested by the individual, if it is readily producible in such form and format; or, if not, in a readable electronic form and format as agreed to by the covered entity and the individual.

(iii) The covered entity may provide the individual with a summary of the protected health information requested, in lieu of providing access to the protected health information or may provide an explanation of the protected health information to which access has been provided, if:

(A) The individual agrees in advance to such a summary or explanation; and

(B) The individual agrees in advance to the fees imposed, if any, by the covered entity for such summary or explanation.

(3) Time and manner of access.

(i) The covered entity must provide the access as requested by the individual in a timely manner as required by paragraph (b)(2) of this section, including arranging with the individual for a convenient time and place to inspect or obtain a copy of the protected health information, or mailing the copy of the protected health information at the individual's request. The covered entity may discuss the scope, format, and other aspects of the request for access with the individual as necessary to facilitate the timely provision of access.

(ii) If an individual's request for access directs the covered entity to transmit the copy of protected health information directly to another person designated by the individual, the covered entity must provide the copy to the person designated by the individual. The individual's request must be in writing, signed by the individual, and clearly identify the designated person and where to send the copy of protected health information.

(4) Fees. If the individual requests a copy of the protected health information or agrees to a summary or explanation of such information, the covered entity may impose a reasonable, cost-based fee, provided that the fee includes only the cost of:

(i) Labor for copying the protected health information requested by the individual, whether in paper or electronic form;

(ii) Supplies for creating the paper copy or electronic media if the individual requests that the electronic copy be provided on portable media;

(iii) Postage, when the individual has requested the copy, or the summary or explanation, be mailed; and

(iv) Preparing an explanation or summary of the protected health information, if agreed to by the individual as required by paragraph (c)(2)(iii) of this section.

(d) Implementation specifications: Denial of access. If the covered entity denies access, in whole or in part, to protected health information, the covered entity must comply with the following requirements.
(1) Making other information accessible. The covered entity must, to the extent possible, give the individual access to any other protected health information requested, after excluding the protected health information as to which the covered entity has a ground to deny access.
(2) Denial. The covered entity must provide a timely, written denial to the individual, in accordance with paragraph (b)(2) of this section. The denial must be in plain language and contain:
(i) The basis for the denial;
(ii) If applicable, a statement of the individual's review rights under paragraph (a)(4) of this section, including a description of how the individual may exercise such review rights; and
(iii) A description of how the individual may complain to the covered entity pursuant to the complaint procedures in § 164.530(d) or to the Secretary pursuant to the procedures in § 160.306. The description must include the name, or title, and telephone number of the contact person or office designated in § 164.530(a)(1)(ii).
(3) Other responsibility. If the covered entity does not maintain the protected health information that is the subject of the individual's request for access, and the covered entity knows where the requested information is maintained, the covered entity must inform the individual where to direct the request for access.
(4) Review of denial requested. If the individual has requested a review of a denial under paragraph (a)(4) of this section, the covered entity must designate a licensed health care professional, who was not directly involved in the denial to review the decision to deny access. The covered entity must promptly refer a request for review to such designated reviewing official. The designated reviewing official must determine, within a reasonable period of time, whether or not to deny the access requested based on the standards in paragraph (a)(3) of this section. The covered entity must promptly provide written notice to the individual of the determination of the designated reviewing official and take other action as required by this section to carry out the designated reviewing official's determination.
(e) Implementation specification: Documentation. A covered entity must document the following and retain the documentation as required by § 164.530(j):
(1) The designated record sets that are subject to access by individuals; and
(2) The titles of the persons or offices responsible for receiving and processing requests for access by individuals.

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Subpart	HIPAA Section	Section Title
E - Privacy	**§164.526**	**Amendment of protected health information**

§164.526 (a) Standard: Right to amend.
(1) Right to amend. An individual has the right to have a covered entity amend protected health information or a record about the individual in a designated record set for as long as the protected health information is maintained in the designated record set.

(2) Denial of amendment. A covered entity may deny an individual's request for amendment, if it determines that the protected health information or record that is the subject of the request:
(i) Was not created by the covered entity, unless the individual provides a reasonable basis to believe that the originator of protected health information is no longer available to act on the requested amendment;
(ii) Is not part of the designated record set;
(iii) Would not be available for inspection under §164.524; or
(iv) Is accurate and complete.
(b) Implementation specifications: Requests for amendment and timely action.
(1) Individual's request for amendment. The covered entity must permit an individual to request that the covered entity amend the protected health information maintained in the designated record set. The covered entity may require individuals to make requests for amendment in writing and to provide a reason to support a requested amendment, provided that it informs individuals in advance of such requirements."
(2) Timely action by the covered entity.
(i) The covered entity must act on the individual's request for an amendment no later than 60 days after receipt of such a request, as follows.
(A) If the covered entity grants the requested amendment, in whole or in part, it must take the actions required by paragraphs (c)(1) and (2) of this section.
(B) If the covered entity denies the requested amendment, in whole or in part, it must provide the individual with a written denial, in accordance with paragraph (d)(1) of this section.
(ii) If the covered entity is unable to act on the amendment within the time required by paragraph (b)(2)(i) of this section, the covered entity may extend the time for such action by no more than 30 days, provided that:
(A) The covered entity, within the time limit set by paragraph (b)(2)(i) of this section, provides the individual with a written statement of the reasons for the delay and the date by which the covered entity will complete its action on the request; and
(B) The covered entity may have only one such extension of time for action on a request for an amendment.
(c) Implementation specifications: Accepting the amendment. If the covered entity accepts the requested amendment, in whole or in part, the covered entity must comply with the following requirements.
(1) Making the amendment. The covered entity must make the appropriate amendment to the protected health information or record that is the subject of the request for amendment by, at a minimum, identifying the records in the designated record set that are affected by the amendment and appending or otherwise providing a link to the location of the amendment.
(2) Informing the individual. In accordance with paragraph (b) of this section, the covered entity must timely inform the individual that the amendment is accepted and obtain the individual's identification of and agreement to have the covered entity notify the relevant persons with which the amendment needs to be shared in accordance with paragraph (c)(3) of this section.
(3) Informing others. The covered entity must make reasonable efforts to inform and provide the amendment within a reasonable time to:
(i) Persons identified by the individual as having received protected health information about the individual and needing the amendment; and

(ii) Persons, including business associates, that the covered entity knows have the protected health information that is the subject of the amendment and that may have relied, or could foreseeably rely, on such information to the detriment of the individual.

(d) Implementation specifications: Denying the amendment. If the covered entity denies the requested amendment, in whole or in part, the covered entity must comply with the following requirements.

(1) Denial. The covered entity must provide the individual with a timely, written denial, in accordance with paragraph (b)(2) of this section. The denial must use plain language and contain:

(i) The basis for the denial, in accordance with paragraph (a)(2) of this section;

(ii) The individual's right to submit a written statement disagreeing with the denial and how the individual may file such a statement;

(iii) A statement that, if the individual does not submit a statement of disagreement, the individual may request that the covered entity provide the individual's request for amendment and the denial with any future disclosures of the protected health information that is the subject of the amendment; and

(iv) A description of how the individual may complain to the covered entity pursuant to the complaint procedures established in § 164.530(d) or to the Secretary pursuant to the procedures established in § 160.306. The description must include the name, or title, and telephone number of the contact person or office designated in § 164.530(a)(1)(ii).

(2) Statement of disagreement. The covered entity must permit the individual to submit to the covered entity a written statement disagreeing with the denial of all or part of a requested amendment and the basis of such disagreement. The covered entity may reasonably limit the length of a statement of disagreement.

(3) Rebuttal statement. The covered entity may prepare a written rebuttal to the individual's statement of disagreement. Whenever such a rebuttal is prepared, the covered entity must provide a copy to the individual who submitted the statement of disagreement.

(4) Recordkeeping. The covered entity must, as appropriate, identify the record or protected health information in the designated record set that is the subject of the disputed amendment and append or otherwise link the individual's request for an amendment, the covered entity's denial of the request, the individual's statement of disagreement, if any, and the covered entity's rebuttal, if any, to the designated record set.

(5) Future disclosures.

(i) If a statement of disagreement has been submitted by the individual, the covered entity must include the material appended in accordance with paragraph (d)(4) of this section, or, at the election of the covered entity, an accurate summary of any such information, with any subsequent disclosure of the protected health information to which the disagreement relates.

(ii) If the individual has not submitted a written statement of disagreement, the covered entity must include the individual's request for amendment and its denial, or an accurate summary of such information, with any subsequent disclosure of the protected health information only if the individual has requested such action in accordance with paragraph (d)(1)(iii) of this section.

(iii) When a subsequent disclosure described in paragraph (d)(5)(i) or (ii) of this section is made using a standard transaction under part 162 of this subchapter that does not permit the additional material to be included with the disclosure, the covered entity may separately transmit the material required by paragraph (d)(5)(i) or (ii) of this section, as applicable, to the recipient of the standard transaction.

(e) Implementation specification: Actions on notices of amendment. A covered entity that is informed by another covered entity of an amendment to an individual's protected health information, in accordance with paragraph (c)(3) of this section, must amend the protected health information in designated record sets as provided by paragraph (c)(1) of this section.
(f) Implementation specification: Documentation. A covered entity must document the titles of the persons or offices responsible for receiving and processing requests for amendments by individuals and retain the documentation as required by § 164.530(j).

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Subpart	HIPAA Section	Section Title
E - Privacy	**§164.528**	**Accounting of disclosures of protected health information**

§164.528 (a) Standard: Right to an accounting of disclosures of protected health information.
(1) An individual has a right to receive an accounting of disclosures of protected health information made by a covered entity in the six years prior to the date on which the accounting is requested, except for disclosures:
(i) To carry out treatment, payment and health care operations as provided in §164.506;
(ii) To individuals of protected health information about them as provided in §164.502;
(iii) Incident to a use or disclosure otherwise permitted or required by this subpart, as provided in §164.502;
(iv) Pursuant to an authorization as provided in §164.508;
(v) For the facility's directory or to persons involved in the individual's care or other notification purposes as provided in §164.510;
(vi) For national security or intelligence purposes as provided in §164.512(k)(2);
(vii) To correctional institutions or law enforcement officials as provided in §164.512(k)(5);
(viii) As part of a limited data set in accordance with §164.514(e); or
(ix) That occurred prior to the compliance date for the covered entity.
(2)(i) The covered entity must temporarily suspend an individual's right to receive an accounting of disclosures to a health oversight agency or law enforcement official, as provided in §164.512(d) or (f), respectively, for the time specified by such agency or official, if such agency or official provides the covered entity with a written statement that such an accounting to the individual would be reasonably likely to impede the agency's activities and specifying the time for which such a suspension is required.
(ii) If the agency or official statement in paragraph (a)(2)(i) of this section is made orally, the covered entity must:
(A) Document the statement, including the identity of the agency or official making the statement;
(B) Temporarily suspend the individual's right to an accounting of disclosures subject to the statement; and
(C) Limit the temporary suspension to no longer than 30 days from the date of the oral statement, unless a written statement pursuant to paragraph (a)(2)(i) of this section is submitted during that time.
(3) An individual may request an accounting of disclosures for a period of time less than six years from the date of the request.

(b) Implementation specifications: Content of the accounting. The covered entity must provide the individual with a written accounting that meets the following requirements.
(1) Except as otherwise provided by paragraph (a) of this section, the accounting must include disclosures of protected health information that occurred during the six years (or such shorter time period at the request of the individual as provided in paragraph (a)(3) of this section) prior to the date of the request for an accounting, including disclosures to or by business associates of the covered entity.
(2) Except as otherwise provided by paragraphs (b)(3) or (b)(4) of this section, the accounting must include for each disclosure:
(i) The date of the disclosure;
(ii) The name of the entity or person who received the protected health information and, if known, the address of such entity or person;
(iii) A brief description of the protected health information disclosed; and
(iv) A brief statement of the purpose of the disclosure that reasonably informs the individual of the basis for the disclosure or, in lieu of such statement, a copy of a written request for a disclosure under § 164.502(a)(2)(ii) or § 164.512, if any.
(3) If, during the period covered by the accounting, the covered entity has made multiple disclosures of protected health information to the same person or entity for a single purpose under § 164.502(a)(2)(ii) or § 164.512, the accounting may, with respect to such multiple disclosures, provide:
(i) The information required by paragraph (b)(2) of this section for the first disclosure during the accounting period;
(ii) The frequency, periodicity, or number of the disclosures made during the accounting period; and
(iii) The date of the last such disclosure during the accounting period.
(4)
(i) If, during the period covered by the accounting, the covered entity has made disclosures of protected health information for a particular research purpose in accordance with § 164.512(i) for 50 or more individuals, the accounting may, with respect to such disclosures for which the protected health information about the individual may have been included, provide:
(A) The name of the protocol or other research activity;
(B) A description, in plain language, of the research protocol or other research activity, including the purpose of the research and the criteria for selecting particular records;
(C) A brief description of the type of protected health information that was disclosed;
(D) The date or period of time during which such disclosures occurred, or may have occurred, including the date of the last such disclosure during the accounting period;
(E) The name, address, and telephone number of the entity that sponsored the research and of the researcher to whom the information was disclosed; and
(F) A statement that the protected health information of the individual may or may not have been disclosed for a particular protocol or other research activity.
(ii) If the covered entity provides an accounting for research disclosures, in accordance with paragraph (b)(4) of this section, and if it is reasonably likely that the protected health information of the individual was disclosed for such research protocol or activity, the covered entity shall, at the request of the individual, assist in contacting the entity that sponsored the research and the researcher.
(c) Implementation specifications: Provision of the accounting.

(1) The covered entity must act on the individual's request for an accounting, no later than 60 days after receipt of such a request, as follows. (i) The covered entity must provide the individual with the accounting requested; or (ii) If the covered entity is unable to provide the accounting within the time required by paragraph (c)(1) of this section, the covered entity may extend the time to provide the accounting by no more than 30 days, provided that: (A) The covered entity, within the time limit set by paragraph (c)(1) of this section, provides the individual with a written statement of the reasons for the delay and the date by which the covered entity will provide the accounting; and (B) The covered entity may have only one such extension of time for action on a request for an accounting. (2) The covered entity must provide the first accounting to an individual in any 12 month period without charge. The covered entity may impose a reasonable, cost-based fee for each subsequent request for an accounting by the same individual within the 12 month period, provided that the covered entity informs the individual in advance of the fee and provides the individual with an opportunity to withdraw or modify the request for a subsequent accounting in order to avoid or reduce the fee. (d) Implementation specification: Documentation. A covered entity must document the following and retain the documentation as required by § 164.530(j): (1) The information required to be included in an accounting under paragraph (b) of this section for disclosures of protected health information that are subject to an accounting under paragraph (a) of this section; (2) The written accounting that is provided to the individual under this section; and (3) The titles of the persons or offices responsible for receiving and processing requests for an accounting by individuals.
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Subpart	HIPAA Section	Section Title
E - Privacy	**§164.530**	**Administrative Requirements**

§164.530 (a)(1) Standard: Personnel designations. (i) A covered entity must designate a privacy official who is responsible for the development and implementation of the policies and procedures of the entity. (ii) A covered entity must designate a contact person or office who is responsible for receiving complaints under this section and who is able to provide further information about matters covered by the notice required by §164.520. (2) Implementation specification: Personnel designations. A covered entity must document the personnel designations in paragraph (a)(1) of this section as required by paragraph (j) of this section. (b)(1) Standard: Training. A covered entity must train all members of its workforce on the policies and procedures with respect to protected health information required by this subpart and subpart D of this part, as necessary and appropriate for the members of the workforce to carry out their functions within the covered entity. "(2) Implementation specifications: Training.

(i) A covered entity must provide training that meets the requirements of paragraph (b)(1) of this section, as follows:
(A) To each member of the covered entity's workforce by no later than the compliance date for the covered entity;
(B) Thereafter, to each new member of the workforce within a reasonable period of time after the person joins the covered entity's workforce; and
(C) To each member of the covered entity's workforce whose functions are affected by a material change in the policies or procedures required by this subpart or subpart D of this part, within a reasonable period of time after the material change becomes effective in accordance with paragraph (i) of this section.
(ii) A covered entity must document that the training as described in paragraph (b)(2)(i) of this section has been provided, as required by paragraph (j) of this section."
(c)(1) Standard: Safeguards. A covered entity must have in place appropriate administrative, technical, and physical safeguards to protect the privacy of protected health information.
"(2)(i) Implementation specification: Safeguards. A covered entity must reasonably safeguard protected health information from any intentional or unintentional use or disclosure that is in violation of the standards, implementation specifications or other requirements of this subpart.
(ii) A covered entity must reasonably safeguard protected health information to limit incidental uses or disclosures made pursuant to an otherwise permitted or required use or disclosure."
(d)(1) Standard: Complaints to the covered entity. A covered entity must provide a process for individuals to make complaints concerning the covered entity's policies and procedures required by this subpart and subpart D of this part or its compliance with such policies and procedures or the requirements of this subpart or subpart D of this part.
(2) Implementation specification: Documentation of complaints. As required by paragraph (j) of this section, a covered entity must document all complaints received, and their disposition, if any.
(e)(1) Standard: Sanctions. A covered entity must have and apply appropriate sanctions against members of its workforce who fail to comply with the privacy policies and procedures of the covered entity or the requirements of this subpart or subpart D of this part. This standard does not apply to a member of the covered entity's workforce with respect to actions that are covered by and that meet the conditions of §164.502(j) or paragraph (g)(2) of this section.
(2) Implementation specification: Documentation. As required by paragraph (j) of this section, a covered entity must document the sanctions that are applied, if any.
(f) Standard: Mitigation. A covered entity must mitigate, to the extent practicable, any harmful effect that is known to the covered entity of a use or disclosure of protected health information in violation of its policies and procedures or the requirements of this subpart by the covered entity or its business associate.
(g) Standard: Refraining from intimidating or retaliatory acts. A covered entity—
(1) May not intimidate, threaten, coerce, discriminate against, or take other retaliatory action against any individual for the exercise by the individual of any right established, or for participation in any process provided for, by this subpart or subpart D of this part, including the filing of a complaint under this section; and
(2) Must refrain from intimidation and retaliation as provided in §160.316 of this subchapter.
(h) Standard: Waiver of rights. A covered entity may not require individuals to waive their rights under §160.306 of this subchapter, this subpart, or subpart D of this part, as a condition of the provision of treatment, payment, enrollment in a health plan, or eligibility for benefits.

(i)(1) Standard: Policies and procedures. A covered entity must implement policies and procedures with respect to protected health information that are designed to comply with the standards, implementation specifications, or other requirements of this subpart and subpart D of this part. The policies and procedures must be reasonably designed, taking into account the size and the type of activities that relate to protected health information undertaken by a covered entity, to ensure such compliance. This standard is not to be construed to permit or excuse an action that violates any other standard, implementation specification, or other requirement of this subpart.

(2) Standard: Changes to policies and procedures.

(i) A covered entity must change its policies and procedures as necessary and appropriate to comply with changes in the law, including the standards, requirements, and implementation specifications of this subpart or subpart D of this part.

(ii) When a covered entity changes a privacy practice that is stated in the notice described in §164.520, and makes corresponding changes to its policies and procedures, it may make the changes effective for protected health information that it created or received prior to the effective date of the notice revision, if the covered entity has, in accordance with §164.520(b)(1)(v)(C), included in the notice a statement reserving its right to make such a change in its privacy practices; or

(iii) A covered entity may make any other changes to policies and procedures at any time, provided that the changes are documented and implemented in accordance with paragraph (i)(5) of this section.

(3) Implementation specification: Changes in law. Whenever there is a change in law that necessitates a change to the covered entity's policies or procedures, the covered entity must promptly document and implement the revised policy or procedure. If the change in law materially affects the content of the notice required by §164.520, the covered entity must promptly make the appropriate revisions to the notice in accordance with §164.520(b)(3). Nothing in this paragraph may be used by a covered entity to excuse a failure to comply with the law.

(4) Implementation specifications: Changes to privacy practices stated in the notice.

(i) To implement a change as provided by paragraph (i)(2)(ii) of this section, a covered entity must:

(A) Ensure that the policy or procedure, as revised to reflect a change in the covered entity's privacy practice as stated in its notice, complies with the standards, requirements, and implementation specifications of this subpart;

(B) Document the policy or procedure, as revised, as required by paragraph (j) of this section; and

(C) Revise the notice as required by §164.520(b)(3) to state the changed practice and make the revised notice available as required by §164.520(c). The covered entity may not implement a change to a policy or procedure prior to the effective date of the revised notice.

(ii) If a covered entity has not reserved its right under §164.520(b)(1)(v)(C) to change a privacy practice that is stated in the notice, the covered entity is bound by the privacy practices as stated in the notice with respect to protected health information created or received while such notice is in effect. A covered entity may change a privacy practice that is stated in the notice, and the related policies and procedures, without having reserved the right to do so, provided that:

(A) Such change meets the implementation specifications in paragraphs (i)(4)(i)(A)-(C) of this section; and

(B) Such change is effective only with respect to protected health information created or received after the effective date of the notice.

(5) Implementation specification: Changes to other policies or procedures. A covered entity may change, at any time, a policy or procedure that does not materially affect the content of the notice required by §164.520, provided that:

(i) The policy or procedure, as revised, complies with the standards, requirements, and implementation specifications of this subpart; and
(ii) Prior to the effective date of the change, the policy or procedure, as revised, is documented as required by paragraph (j) of this section.
(j)(1) Standard: Documentation. A covered entity must:
(i) Maintain the policies and procedures provided for in paragraph (i) of this section in written or electronic form;
(ii) If a communication is required by this subpart to be in writing, maintain such writing, or an electronic copy, as documentation; and
(iii) If an action, activity, or designation is required by this subpart to be documented, maintain a written or electronic record of such action, activity, or designation.
(iv) Maintain documentation sufficient to meet its burden of proof under §164.414(b).
(2) Implementation specification: Retention period. A covered entity must retain the documentation required by paragraph (j)(1) of this section for six years from the date of its creation or the date when it last was in effect, whichever is later.
(k) Standard: Group health plans.
(1) A group health plan is not subject to the standards or implementation specifications in paragraphs (a) through (f) and (i) of this section, to the extent that:
(i) The group health plan provides health benefits solely through an insurance contract with a health insurance issuer or an HMO; and
(ii) The group health plan does not create or receive protected health information, except for:
(A) Summary health information as defined in §164.504(a); or
(B) Information on whether the individual is participating in the group health plan, or is enrolled in or has disenrolled from a health insurance issuer or HMO offered by the plan.
(2) A group health plan described in paragraph (k)(1) of this section is subject to the standard and implementation specification in paragraph (j) of this section only with respect to plan documents amended in accordance with §164.504(f).

Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

Subpart	HIPAA Section	Section Title
E - Privacy	**§164.532**	**Transition provisions**

§164.532 (a) Standard: Effect of prior authorizations. Notwithstanding §§164.508 and 164.512(i), a covered entity may use or disclose protected health information, consistent with paragraphs (b) and (c) of this section, pursuant to an authorization or other express legal permission obtained from an individual permitting the use or disclosure of protected health information, informed consent of the individual to participate in research, a waiver of informed consent by an IRB, or a waiver of authorization in accordance with §164.512(i)(1)(i).
(b) Implementation specification: Effect of prior authorization for purposes other than research. Notwithstanding any provisions in § 164.508, a covered entity may use or disclose protected health information that it created or received prior to the applicable compliance date of this subpart pursuant to an authorization or other express legal permission obtained from an individual prior to the applicable compliance date of this subpart, provided that the authorization or other express legal

permission specifically permits such use or disclosure and there is no agreed-to restriction in accordance with § 164.522(a).

(c) Implementation specification: Effect of prior permission for research. Notwithstanding any provisions in §§ 164.508 and 164.512(i), a covered entity may, to the extent allowed by one of the following permissions, use or disclose, for research, protected health information that it created or received either before or after the applicable compliance date of this subpart, provided that there is no agreed-to restriction in accordance with § 164.522(a), and the covered entity has obtained, prior to the applicable compliance date, either:

(1) An authorization or other express legal permission from an individual to use or disclose protected health information for the research;

(2) The informed consent of the individual to participate in the research;

(3) A waiver, by an IRB, of informed consent for the research, in accordance with 7 CFR 1c.116(d), 10 CFR 745.116(d), 14 CFR 1230.116(d), 15 CFR 27.116(d), 16 CFR 1028.116(d), 21 CFR 50.24, 22 CFR 225.116(d), 24 CFR 60.116(d), 28 CFR 46.116(d), 32 CFR 219.116(d), 34 CFR 97.116(d), 38 CFR 16.116(d), 40 CFR 26.116(d), 45 CFR 46.116(d), 45 CFR 690.116(d), or 49 CFR 11.116(d), provided that a covered entity must obtain authorization in accordance with § 164.508 if, after the compliance date, informed consent is sought from an individual participating in the research; or

(4) A waiver of authorization in accordance with § 164.512(i)(1)(i).

(d) Standard: Effect of prior contracts or other arrangements with business associates. Notwithstanding any other provisions of this part, a covered entity, or business associate with respect to a subcontractor, may disclose protected health information to a business associate and may allow a business associate to create, receive, maintain, or transmit protected health information on its behalf pursuant to a written contract or other written arrangement with such business associate that does not comply with §§ 164.308(b), 164.314(a), 164.502(e), and 164.504(e), only in accordance with paragraph (e) of this section.

(e) Implementation specification: Deemed compliance -

(1) Qualification. Notwithstanding other sections of this part, a covered entity, or business associate with respect to a subcontractor, is deemed to be in compliance with the documentation and contract requirements of §§ 164.308(b), 164.314(a), 164.502(e), and 164.504(e), with respect to a particular business associate relationship, for the time period set forth in paragraph (e)(2) of this section, if:

(i) Prior to January 25, 2013, such covered entity, or business associate with respect to a subcontractor, has entered into and is operating pursuant to a written contract or other written arrangement with the business associate that complies with the applicable provisions of § 164.314(a) or § 164.504(e) that were in effect on such date; and

(ii) The contract or other arrangement is not renewed or modified from March 26, 2013, until September 23, 2013.

(2) Limited deemed compliance period. A prior contract or other arrangement that meets the qualification requirements in paragraph (e) of this section shall be deemed compliant until the earlier of:

(i) The date such contract or other arrangement is renewed or modified on or after September 23, 2013; or

(ii) September 22, 2014.

(3) Covered entity responsibilities. Nothing in this section shall alter the requirements of a covered entity to comply with part 160, subpart C of this subchapter and §§ 164.524, 164.526, 164.528, and 164.530(f) with respect to protected health information held by a business associate.

(f) Effect of prior data use agreements. If, prior to January 25, 2013, a covered entity has entered into and is operating pursuant to a data use agreement with a recipient of a limited data set that complies with § 164.514(e), notwithstanding § 164.502(a)(5)(ii), the covered entity may continue to disclose a limited data set pursuant to such agreement in exchange for remuneration from or on behalf of the recipient of the protected health information until the earlier of: (1) The date such agreement is renewed or modified on or after September 23, 2013; or (2) September 22, 2014.
Zoho is a Business Associate and not a Covered Entity (Healthcare provider / Health Care Clearing House / Health Plan provider). Hence, therefore the HIPAA statement is not applicable for Zoho.

3.11 Trust Services Criteria and Description of Related Controls

3.11.1 Common criteria related to Control Environment

CC1.1 COSO Principle 1: The entity demonstrates a commitment to integrity and ethical values.

Control Activity Number	Control Activities
CA01	Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.
CA02	Background Verification Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the background verification process for Zoho associates.
CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA05	Job Description of Zoho is defined by Senior Manager TA and HR operations. The policy document is reviewed and approved by the Associate Director TA and HR operations on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.
CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA08	For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining. Third party vendor performs background verification and provides the report. For negative background verification results, HR team performs follow-up action.

Control Activity Number	Control Activities
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.

CC1.2 COSO Principle 2: The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.

Control Activity Number	Control Activities
CA30	Hardening guidelines for onboarding corporate servers and build servers of Zoho is defined by System administration team. The guidelines document is reviewed and approved by System administration Manager on an annual basis.
CA31	Hardening guidelines for onboarding workstation of Zoho is defined by System Administration team. The guidelines document is reviewed and approved by System Administration Manager on an annual basis.
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.

Control Activity Number	Control Activities
CA60	Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.
CA61	Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.

CC1.3 COSO Principle 3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.

Control Activity Number	Control Activities
CA01	Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.
CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.
CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.
CA30	Hardening guidelines for onboarding corporate servers and build servers of Zoho is defined by System administration team. The guidelines document is reviewed and approved by System administration Manager on an annual basis.
CA31	Hardening guidelines for onboarding workstation of Zoho is defined by System Administration team. The guidelines document is reviewed and approved by System Administration Manager on an annual basis.
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.

Control Activity Number	Control Activities
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.
CA161	Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data.

CC1.4 COSO Principle 4: The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.

Control Activity Number	Control Activities
CA02	Background Verification Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the background verification process for Zoho associates.
CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA05	Job Description of Zoho is defined by Senior Manager TA and HR operations. The policy document is reviewed and approved by the Associate Director TA and HR operations on an annual basis. The policy document defines the expectations

Control Activity Number	Control Activities
	towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.
CA07	For associates joining Zoho, Non-Disclosure Agreement (NDA), Acceptable Use Policy, Anti-Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA08	For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining. Third party vendor performs background verification and provides the report. For negative background verification results, HR team performs follow-up action.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.
CA161	Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data.

CC1.5: COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

Control Activity Number	Control Activities
CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.

3.11.2 Common criteria related to Communication and Information:

CC2.1: COSO Principle 13: The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.

Control Activity Number	Control Activities
CA01	Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.
CA02	Background Verification Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the background verification process for Zoho associates.
CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.
CA08	For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining. Third party vendor performs background verification and provides the report. For negative background verification results, HR team performs follow-up action.
CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.
CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.
CA13	For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.
CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.
CA44	Corporate servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA98	Firewall, Router and Managed Switches of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA99	Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches.
CA106	Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.
CA109	For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.

Control Activity Number	Control Activities
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA124	IDC servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA127	Zoho Server Operations team maintains an asset registry of the IDC Servers.
CA128	Zoho uses asset discovery tool to identify and track the servers added in IDC network.

CC2.2: COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

Control Activity Number	Control Activities
CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA05	Job Description of Zoho is defined by Senior Manager TA and HR operations. The policy document is reviewed and approved by the Associate Director TA and HR operations on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.

Control Activity Number	Control Activities
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA110	The logs for just in time access are recorded and stored in Zero trust application.

CC2.3: COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.

Control Activity Number	Control Activities
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA05	Job Description of Zoho is defined by Senior Manager TA and HR operations. The policy document is reviewed and approved by the Associate Director TA and HR operations on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA70	Support process document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the support process and data flow of the product.
CA75	Customer Support process document of Zoho is defined by the Zoho customer support team. The document is reviewed and approved by Director of customer support team on an annual basis. The document defines the support process for Zoho products.
CA76	Customer support tickets raised by customer over email/chat/phone are automatically raised as ticket in Zoho desk application. The support tickets are resolved within agreed SLA with customer by Zoho Technical Support team.

Control Activity Number	Control Activities
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.
CA154	Privacy practice to data subject of the system is defined as part of privacy notice of Zoho defined by legal team. The notice is reviewed and approved by General Counsel on an annual basis. The notice document defines the following: 1. readily accessible and made available to the data subject. 2. Provided in a timely manner to the data subjects 3. Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4. informs data subjects of a change to a previously communicated privacy notice 5. Documents the changes to privacy practices that were communicated to data subjects
CA162	Zoho enters into Business Associate Agreement (BAA) with subcontractors based on request raised. The agreement covers scope, definition of services, HIPAA requirements applicable to the subcontractor and confidentiality requirements relating to hosting and support services of Zoho application.

3.11.3 Common criteria related to Risk Assessment:

CC3.1: COSO Principle 6: The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.

Control Activity Number	Control Activities
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA08	For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining. Third party vendor performs background verification and provides the report. For negative background verification results, HR team performs follow-up action.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.

Control Number	Activity	Control Activities
CA10		For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA47		Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52		Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA55		Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56		Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57		Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA59		Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA60		Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.
CA61		Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.
CA77		Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA141		Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.

CC3.2: COSO Principle 7: The entity identifies risks to the achievement of its objectives across the entity and analyses risks as a basis for determining how the risks should be managed.

Control Number	Activity	Control Activities
CA38		System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.
CA56		Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process

Control Number	Activity	Control Activities
		for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA58		Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA89		Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA101		Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.

CC3.3: COSO Principle 8: The entity considers the potential for fraud in assessing risks to the achievement of objectives.

Control Number	Activity	Control Activities
CA34		Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.
CA60		Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.
CA61		Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.
CA62		Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA79		Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA99		Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches.
CA102		Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103		Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.
CA127		Zoho Server Operations team maintains an asset registry of the IDC Servers.
CA162		Zoho enters into Business Associate Agreement (BAA) with subcontractors based on request raised. The agreement covers scope, definition of services, HIPAA requirements applicable to the subcontractor and confidentiality requirements relating to hosting and support services of Zoho application.

CC3.4: COSO Principle 9: The entity identifies and assesses changes that could significantly impact the system of internal control.

Control Activity Number	Control Activities
CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.
CA44	Corporate servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.
CA72	Changes made to Cloud and On premises products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website.
CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA98	Firewall, Router and Managed Switches of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA109	For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA124	IDC servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.
CA131	Hardening guidelines for onboarding IDC Servers of Zoho is defined by Server Operations team. The guidelines document is reviewed and approved by Server Operations Manager on an annual basis.

3.11.4 Common criteria related to Monitoring Activities:

CC4.1: COSO Principle 16: The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.

Control Activity Number	Control Activities
CA44	Corporate servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA60	Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.
CA61	Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.
CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)
CA98	Firewall, Router and Managed Switches of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.

Control Activity Number	Control Activities
CA106	Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA124	IDC servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.
CA162	Zoho enters into Business Associate Agreement (BAA) with subcontractors based on request raised. The agreement covers scope, definition of services, HIPAA requirements applicable to the subcontractor and confidentiality requirements relating to hosting and support services of Zoho application.

CC4.2: COSO Principle 17: The entity evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.

Control Activity Number	Control Activities
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.
CA141	Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.

3.11.5 Common criteria relating to Control Activities

CC5.1: COSO Principle 10: The entity selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

Control Activity Number	Control Activities
CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.
CA35	For newly onboarded corporate server and network device the hardening checklist is maintained by the respective team.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.

Control Activity Number	Control Activities
CA71	Zoho Cloud and On premises products maintain dedicated development and test environment in local Zoho. The local Zoho environment is segregated from production environment of Zoho Cloud products.
CA72	Changes made to Cloud and On premises products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website.
CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA78	Servers onboarded in IDC network are hardened using standard image by server operations team.
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA90	All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA99	Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA125	IDC servers of Zoho are restricted from accessing internet.
CA127	Zoho Server Operations team maintains an asset registry of the IDC Servers.
CA128	Zoho uses asset discovery tool to identify and track the servers added in IDC network.

Control Activity Number	Control Activities
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.

CC5.2: COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.

Control Activity Number	Control Activities
CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.
CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.
CA13	For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA30	Hardening guidelines for onboarding corporate servers and build servers of Zoho is defined by System administration team. The guidelines document is reviewed and approved by System administration Manager on an annual basis.

Control Activity Number	Control Activities
CA31	Hardening guidelines for onboarding workstation of Zoho is defined by System Administration team. The guidelines document is reviewed and approved by System Administration Manager on an annual basis.
CA32	Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.
CA35	For newly onboarded corporate server and network device the hardening checklist is maintained by the respective team.
CA36	The attachments of email sent to Zoho domain are scanned for malware content. The emails are quarantined if anomalies identified.
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA48	For revocation of access to corporate jump server of Linux based corporate server of Zoho, the request is raised in Zoho SDP. System administration team revokes access to jump server for the associate. For associates leaving from Zoho, the access to jump server is revoked on the associate's last working date.
CA49	Access to passman is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).
CA50	Access to corporate jump server is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).
CA51	Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA68	Product description and terms of use for Zoho Cloud and On premises products is published in company's website.
CA72	Changes made to Cloud and On premises products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website.

Control Activity Number	Control Activities
CA78	Servers onboarded in IDC network are hardened using standard image by server operations team.
CA80	For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.
CA81	For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date.
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.
CA84	Security setting for password configurations and account lockout configurations of Firewall are defined as per Zoho password policy.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA91	For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager.
CA92	For changes to network device configuration, the request is raised in Zoho SDP. Network Operations team changes network device configuration based on approval provided by Network Operations Manager.
CA94	For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.
CA95	MAC Binding is implemented for workstation connecting from NOC room to IDC network.
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.
CA109	For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.
CA110	The logs for just in time access are recorded and stored in Zero trust application.
CA111	Data copy restriction is imposed for IDC servers of Zoho.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.

Control Activity Number	Control Activities
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA126	IDC servers of Zoho are blocked from mounting removable device.
CA143	For creation of access to Key management service tool of Zoho, the request is raised via Email. EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.
CA144	For associates leaving Zoho, the access to Key management service tool is revoked based on the integration with Zoho People.

CC5.3: COSO Principle 12: The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.

Control Activity Number	Control Activities
CA01	Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.
CA05	Job Description of Zoho is defined by Senior Manager TA and HR operations. The policy document is reviewed and approved by the Associate Director TA and HR operations on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA08	For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining. Third party vendor performs background verification and

Control Activity Number	Control Activities
	provides the report. For negative background verification results, HR team performs follow-up action.
CA19	Physical Security policy of Zoho is defined by Admin team. The policy document is reviewed and approved by Head of safety and security on an annual basis. The policy document defines the physical access restrictions for Zoho associates.
CA23	The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members.
CA24	For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate's last working date.
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.
CA60	Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.
CA61	Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.
CA70	Support process document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the support process and data flow of the product.
CA75	Customer Support process document of Zoho is defined by the Zoho customer support team. The document is reviewed and approved by Director of customer support team on an annual basis. The document defines the support process for Zoho products.
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA106	Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.
CA131	Hardening guidelines for onboarding IDC Servers of Zoho is defined by Server Operations team. The guidelines document is reviewed and approved by Server Operations Manager on an annual basis.
CA147	The policy for the retention and disposal of client information upon the discontinuation of Zoho services is defined by the Legal team and is reviewed and

Control Activity Number	Control Activities
	approved annually by the General Counsel. This policy is published on the corporate website.
CA154	Privacy practice to data subject of the system is defined as part of privacy notice of Zoho defined by legal team. The notice is reviewed and approved by General Counsel on an annual basis. The notice document defines the following: 1. readily accessible and made available to the data subject. 2. Provided in a timely manner to the data subjects 3. Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4. informs data subjects of a change to a previously communicated privacy notice 5. Documents the changes to privacy practices that were communicated to data subjects

3.11.6 Common criteria related to Logical and Physical Access Controls

CC6.1 The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.

Control Activity Number	Control Activities
CA01	Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.
CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.
CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.
CA13	For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.
CA32	Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.

Control Activity Number	Control Activities
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.
CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.
CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.
CA43	Corporate servers of Zoho are blocked from mounting removable storage media device.
CA44	Corporate servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA48	For revocation of access to corporate jump server of Linux based corporate server of Zoho, the request is raised in Zoho SDP. System administration team revokes access to jump server for the associate. For associates leaving from Zoho, the access to jump server is revoked on the associate's last working date.
CA49	Access to passman is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).
CA50	Access to corporate jump server is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).
CA51	Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.

Control Activity Number	Control Activities
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA80	For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.
CA81	For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date.
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.
CA84	Security setting for password configurations and account lockout configurations of Firewall are defined as per Zoho password policy.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA90	All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.
CA91	For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager.
CA92	For changes to network device configuration, the request is raised in Zoho SDP. Network Operations team changes network device configuration based on approval provided by Network Operations Manager.
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.
CA94	For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.
CA95	MAC Binding is implemented for workstation connecting from NOC room to IDC network.
CA98	Firewall, Router and Managed Switches of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.

Control Activity Number	Control Activities
CA109	For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.
CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA124	IDC servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA127	Zoho Server Operations team maintains an asset registry of the IDC Servers.
CA128	Zoho uses asset discovery tool to identify and track the servers added in IDC network.
CA131	Hardening guidelines for onboarding IDC Servers of Zoho is defined by Server Operations team. The guidelines document is reviewed and approved by Server Operations Manager on an annual basis.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.
CA143	For creation of access to Key management service tool of Zoho, the request is raised via Email. EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.
CA144	For associates leaving Zoho, the access to Key management service tool is revoked based on the integration with Zoho People.

CC6.2 Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.

Control Activity Number	Control Activities
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.
CA32	Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.
CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.
CA43	Corporate servers of Zoho are blocked from mounting removable storage media device.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA48	For revocation of access to corporate jump server of Linux based corporate server of Zoho, the request is raised in Zoho SDP. System administration team revokes access to jump server for the associate. For associates leaving from Zoho, the access to jump server is revoked on the associate's last working date.
CA49	Access to passman is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).
CA50	Access to corporate jump server is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).
CA51	Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.

Control Activity Number	Control Activities
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA80	For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.
CA81	For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date.
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.
CA84	Security setting for password configurations and account lockout configurations of Firewall are defined as per Zoho password policy.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA90	All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.
CA91	For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager.
CA92	For changes to network device configuration, the request is raised in Zoho SDP. Network Operations team changes network device configuration based on approval provided by Network Operations Manager.
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.

Control Activity Number	Control Activities
CA94	For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.
CA95	MAC Binding is implemented for workstation connecting from NOC room to IDC network.
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.
CA109	For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.
CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA143	For creation of access to Key management service tool of Zoho, the request is raised via Email. EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.
CA144	For associates leaving Zoho, the access to Key management service tool is revoked based on the integration with Zoho People.

CC6.3 The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.

Control Activity Number	Control Activities
CA32	Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.
CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.
CA43	Corporate servers of Zoho are blocked from mounting removable storage media device.
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.
CA48	For revocation of access to corporate jump server of Linux based corporate server of Zoho, the request is raised in Zoho SDP. System administration team revokes access to jump server for the associate. For associates leaving from Zoho, the access to jump server is revoked on the associate's last working date.
CA51	Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).
CA74	Log of activities performed by users in Zoho Cloud products are stored using Zoho logs application.
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.
CA80	For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.

Control Activity Number	Control Activities
CA81	For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date.
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.
CA84	Security setting for password configurations and account lockout configurations of Firewall are defined as per Zoho password policy.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA90	All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.
CA91	For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager.
CA92	For changes to network device configuration, the request is raised in Zoho SDP. Network Operations team changes network device configuration based on approval provided by Network Operations Manager.
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.
CA94	For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.
CA95	MAC Binding is implemented for workstation connecting from NOC room to IDC network.
CA110	The logs for just in time access are recorded and stored in Zero trust application.
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.
CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.

CC6.4 The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity's objectives.

Control Activity Number	Control Activities
CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.
CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.
CA13	For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.
CA19	Physical Security policy of Zoho is defined by Admin team. The policy document is reviewed and approved by Head of safety and security on an annual basis. The policy document defines the physical access restrictions for Zoho associates.
CA20	Visitor and vendors entering Zoho are recorded in visitor management system. The escort details are recorded as part of the registry.
CA21	Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance.
CA22	Access to Facilities of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA23	The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members.
CA24	For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate's last working date.
CA25	Access to Server Operations Team and NOC room of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA26	Access to Facilities, Server Operations Team and NOC room of Zoho is restricted by proximity card system. In addition, Server Operations Team and NOC room are protected with PIN based access.
CA27	Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.
CA28	Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system
CA29	Mock fire drill is conducted by Admin team of Zoho on an annual basis.
CA106	Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.

Control Number	Activity	Control Activities
CA163		Zoho admin team maintains a register to document the repairs and modifications to the physical components of Zoho facilities that are related to physical access security.

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CC6.5 The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.

Control Number	Activity	Control Activities
CA20		Visitor and vendors entering Zoho are recorded in visitor management system. The escort details are recorded as part of the registry.
CA26		Access to Facilities, Server Operations Team and NOC room of Zoho is restricted by proximity card system. In addition, Server Operations Team and NOC room are protected with PIN based access.
CA27		Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.
CA28		Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system
CA101		Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA110		The logs for just in time access are recorded and stored in Zero trust application.
CA129		Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.

CC6.6 The entity implements logical access security measures to protect against threats from sources outside its system boundaries.

Control Number	Activity	Control Activities
CA30		Hardening guidelines for onboarding corporate servers and build servers of Zoho is defined by System administration team. The guidelines document is reviewed and approved by System administration Manager on an annual basis.
CA31		Hardening guidelines for onboarding workstation of Zoho is defined by System Administration team. The guidelines document is reviewed and approved by System Administration Manager on an annual basis.
CA32		Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.
CA35		For newly onboarded corporate server and network device the hardening checklist is maintained by the respective team.
CA36		The attachments of email sent to Zoho domain are scanned for malware content. The emails are quarantined if anomalies identified.

Control Activity Number	Control Activities
CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA42	Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA43	Corporate servers of Zoho are blocked from mounting removable storage media device.
CA78	Servers onboarded in IDC network are hardened using standard image by server operations team.
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA111	Data copy restriction is imposed for IDC servers of Zoho.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA125	IDC servers of Zoho are restricted from accessing internet.
CA126	IDC servers of Zoho are blocked from mounting removable device.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.

CC6.7 The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.

Control Activity Number	Control Activities
CA30	Hardening guidelines for onboarding corporate servers and build servers of Zoho is defined by System administration team. The guidelines document is reviewed and approved by System administration Manager on an annual basis.
CA31	Hardening guidelines for onboarding workstation of Zoho is defined by System Administration team. The guidelines document is reviewed and approved by System Administration Manager on an annual basis.
CA35	For newly onboarded corporate server and network device the hardening checklist is maintained by the respective team.
CA36	The attachments of email sent to Zoho domain are scanned for malware content. The emails are quarantined if anomalies identified.
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA42	Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA78	Servers onboarded in IDC network are hardened using standard image by server operations team.
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.
CA99	Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA111	Data copy restriction is imposed for IDC servers of Zoho.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload.

Control Activity Number	Control Activities
	Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA125	IDC servers of Zoho are restricted from accessing internet.
CA126	IDC servers of Zoho are blocked from mounting removable device.
CA128	Zoho uses asset discovery tool to identify and track the servers added in IDC network.
CA131	Hardening guidelines for onboarding IDC Servers of Zoho is defined by Server Operations team. The guidelines document is reviewed and approved by Server Operations Manager on an annual basis.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

CC6.8: The entity implements controls to prevent or detect and act upon the introduction of unauthorized or malicious software to meet the entity's objectives.

Control Activity Number	Control Activities
CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.
CA127	Zoho Server Operations team maintains an asset registry of the IDC Servers.

3.11.7 Common criteria related to System Operations

CC7.1 To meet its objectives, the entity uses detection and monitoring procedures to identify (1) changes to configurations that result in the introduction of new vulnerabilities, and (2) susceptibilities to newly discovered vulnerabilities.

Control Activity Number	Control Activities
CA30	Hardening guidelines for onboarding corporate servers and build servers of Zoho is defined by System administration team. The guidelines document is reviewed and approved by System administration Manager on an annual basis.
CA31	Hardening guidelines for onboarding workstation of Zoho is defined by System Administration team. The guidelines document is reviewed and approved by System Administration Manager on an annual basis.
CA35	For newly onboarded corporate server and network device the hardening checklist is maintained by the respective team.
CA36	The attachments of email sent to Zoho domain are scanned for malware content. The emails are quarantined if anomalies identified.
CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.
CA41	Workstations of Zoho uses encryption software to encrypt the disk.

Control Activity Number	Control Activities
CA42	Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA43	Corporate servers of Zoho are blocked from mounting removable storage media device.
CA51	Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.
CA60	Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.
CA61	Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.
CA74	Log of activities performed by users in Zoho Cloud products are stored using Zoho logs application.
CA84	Security setting for password configurations and account lockout configurations of Firewall are defined as per Zoho password policy.
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA90	All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.
CA91	For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager.
CA92	For changes to network device configuration, the request is raised in Zoho SDP. Network Operations team changes network device configuration based on approval provided by Network Operations Manager.
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.
CA94	For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.
CA95	MAC Binding is implemented for workstation connecting from NOC room to IDC network.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.

Control Activity Number	Control Activities
CA99	Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA110	The logs for just in time access are recorded and stored in Zero trust application.
CA111	Data copy restriction is imposed for IDC servers of Zoho.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA125	IDC servers of Zoho are restricted from accessing internet.
CA126	IDC servers of Zoho are blocked from mounting removable device.
CA128	Zoho uses asset discovery tool to identify and track the servers added in IDC network.
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.
CA131	Hardening guidelines for onboarding IDC Servers of Zoho is defined by Server Operations team. The guidelines document is reviewed and approved by Server Operations Manager on an annual basis.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.

CC7.2 The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analysed to determine whether they represent security events.

Control Activity Number	Control Activities
CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.
CA38	System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines

Control Activity Number	Control Activities
	the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

CC7.3 The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.

Control Activity Number	Control Activities
CA22	Access to facilities of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA25	Access to Server Operations Team and NOC room of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)
CA38	System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.
CA42	Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.

Control Activity Number	Control Activities
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.
CA91	For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager.
CA92	For changes to network device configuration, the request is raised in Zoho SDP. Network Operations team changes network device configuration based on approval provided by Network Operations Manager.
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.
CA94	For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.
CA95	MAC Binding is implemented for workstation connecting from NOC room to IDC network.
CA106	Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.

CC7.4 The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.

Control Activity Number	Control Activities
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.

CC7.5 The entity identifies, develops, and implements activities to recover from identified security incidents.

Control Activity Number	Control Activities
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA159	Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices.

3.11.8 Common criteria related to Change Management

CC8.1 The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.

Control Activity Number	Control Activities
CA71	Zoho Cloud and On premises products maintain dedicated development and test environment in local Zoho. The local Zoho environment is segregated from production environment of Zoho Cloud products.
CA72	Changes made to Cloud and On premises products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website.
CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.

3.11.9 Common criteria related to Risk Mitigation

CC9.1 The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.

Control Activity Number	Control Activities
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.

CC9.2 The entity assesses and manages risks associated with vendors and business partners.

Control Activity Number	Control Activities
CA20	Visitor and vendors entering Zoho are recorded in visitor management system. The escort details are recorded as part of the registry.
CA21	Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance.
CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.
CA162	Zoho enters into Business Associate Agreement (BAA) with subcontractors based on request raised. The agreement covers scope, definition of services, HIPAA requirements applicable to the subcontractor and confidentiality requirements relating to hosting and support services of Zoho application.

3.11.10 Additional controls for Confidentiality:

C1.1: The entity identifies and maintains confidential information to meet the entity's objectives related to confidentiality.

Control Activity Number	Control Activities
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.
CA152	Procedure for personal information retention is defined as part of privacy policy by the legal team. The policy document is reviewed and approved by the General Counsel on an annual basis. The policy covers the following: 1. The system processes in place to delete information in accordance with specific retention requirements. 2. Deletion of backup information in accordance with a defined schedule. 3. Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4. Annually reviews information marked for retention.

C1.2: The entity disposes of confidential information to meet the entity's objectives related to confidentiality.

Control Activity Number	Control Activity
CA147	The policy for the retention and disposal of client information upon the discontinuation of Zoho services is defined by the Legal team and is reviewed and approved annually by the General Counsel. This policy is published on the corporate website.
CA152	Procedure for personal information retention is defined as part of privacy policy by the legal team. The policy document is reviewed and approved by the General Counsel on an annual basis. The policy covers the following: 1. The system processes in place to delete information in accordance with specific retention requirements. 2. Deletion of backup information in accordance with a defined schedule. 3. Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4. Annually reviews information marked for retention.
CA162	Zoho enters into Business Associate Agreement (BAA) with subcontractors based on request raised. The agreement covers scope, definition of services, HIPAA requirements applicable to the subcontractor and confidentiality requirements relating to hosting and support services of Zoho application.

3.11.11 Additional controls for Availability:

A1.1: The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.

Control Activity Number	Control Activities
CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.
CA44	Corporate servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.
CA98	Firewall, Router and Managed Switches of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA122	Server Operations team has implemented load balancers for IDC servers.
CA124	IDC servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

A1.2: The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software, data back-up processes, and recovery infrastructure to meet its objectives.

Control Activity Number	Control Activities
CA27	Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.
CA28	Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system
CA29	Mock fire drill is conducted by Admin team of Zoho on an annual basis.
CA38	System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.
CA75	Customer Support process document of Zoho is defined by the Zoho customer support team. The document is reviewed and approved by Director of customer support team on an annual basis. The document defines the support process for Zoho products.
CA76	Customer support tickets raised by customer over email/chat/phone are automatically raised as ticket in Zoho desk application. The support tickets are resolved within agreed SLA with customer by Zoho Technical Support team.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.
CA163	Zoho admin team maintains a register to document the repairs and modifications to the physical components of Zoho facilities that are related to physical access security.

A1.3: The entity tests recovery plan procedures supporting system recovery to meet its objectives.

Control Activity Number	Control Activities
CA28	Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis:

Control Activity Number	Control Activities
	- Cooling system - UPS - DG - Fire suppression system
CA38	System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.

3.11.12 Additional criteria for Processing Integrity:

PI1.1: The entity obtains or generates, uses, and communicates relevant, quality information regarding the objectives related to processing, including definitions of data processed and product and service specifications, to support the use of products and services.

Control Activity Number	Control Activities
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA68	Product description and terms of use for Zoho Cloud and On premises products is published in company's website.
CA70	Support process document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the support process and data flow of the product.
CA75	Customer Support process document of Zoho is defined by the Zoho customer support team. The document is reviewed and approved by Director of customer support team on an annual basis. The document defines the support process for Zoho products.

Control Activity Number	Control Activities
CA76	Customer support tickets raised by customer over email/chat/phone are automatically raised as ticket in Zoho desk application. The support tickets are resolved within agreed SLA with customer by Zoho Technical Support team.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.
CA139	Data Privacy Coordinators are designated for each product team of Zoho. An annual refresher training covering the PIA as part of change application management process is provided for the Data Privacy Coordinators. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA147	The policy for the retention and disposal of client information upon the discontinuation of Zoho services is defined by the Legal team and is reviewed and approved annually by the General Counsel. This policy is published on the corporate website.

PI1.2: The entity implements policies and procedures over system inputs, including controls over completeness and accuracy, to result in products, services, and reporting to meet the entity's objectives.

Control Activity Number	Control Activities
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA42	Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.
CA68	Product description and terms of use for Zoho Cloud and On premises products is published in company's website.
CA70	Support process document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the support process and data flow of the product.
CA74	Log of activities performed by users in Zoho Cloud products are stored using Zoho logs application.
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.

PI1.3: The entity implements policies and procedures over system processing to result in products, services, and reporting to meet the entity's objectives.

Control Activity Number	Control Activities
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.

Control Activity Number	Control Activities
CA71	Zoho Cloud and On premises products maintain dedicated development and test environment in local Zoho. The local Zoho environment is segregated from production environment of Zoho Cloud products.
CA72	Changes made to Cloud and On premises products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website.
CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.
CA76	Customer support tickets raised by customer over email/chat/phone are automatically raised as ticket in Zoho desk application. The support tickets are resolved within agreed SLA with customer by Zoho Technical Support team.

PI1.4: The entity implements policies and procedures to make available or deliver output completely, accurately, and timely in accordance with specifications to meet the entity's objectives.

Control Activity Number	Control Activities
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.

PI1.5: The entity implements policies and procedures to store inputs, items in processing, and outputs completely, accurately, and timely in accordance with system specifications to meet the entity's objectives.

Control Activity Number	Control Activities
CA41	Workstations of Zoho uses encryption software to encrypt the disk.
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.

3.11.13 Additional controls for Privacy:

Privacy Criteria Related to Notice and Communication of Objectives Related to Privacy

P1.1: The entity provides notice to data subjects about its privacy practices to meet the entity's objectives related to privacy. The notice is updated and communicated to data subjects in a timely manner for changes to the entity's privacy practices, including changes in the use of personal information, to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.
CA140	Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.
CA154	Privacy practice to data subject of the system is defined as part of privacy notice of Zoho defined by legal team. The notice is reviewed and approved by General Counsel on an annual basis. The notice document defines the following: 1. readily accessible and made available to the data subject. 2. Provided in a timely manner to the data subjects 3. Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4. informs data subjects of a change to a previously communicated privacy notice 5. Documents the changes to privacy practices that were communicated to data subjects
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.

Privacy Criteria Related to Choice and Consent

P2.1: The entity communicates choices available regarding the collection, use, retention, disclosure, and disposal of personal information to the data subjects and the consequences, if any, of each choice. Explicit consent for the collection, use, retention, disclosure, and disposal of personal information is obtained from data subjects or other authorized persons, if required. Such consent is obtained only for the intended purpose of the information to meet the entity's objectives related to privacy. The entity's basis for

determining implicit consent for the collection, use, retention, disclosure, and disposal of personal information is documented.

Control Activity Number	Control Activities
CA142	For new/changes made to consent process, the business unit personnel obtains approval from Director of Compliance (DOC) before implementing the change.
CA149	The policy for choice and consent is defined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Consent is obtained before the personal information is processed or handled. 2. To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3. When authorization is required (explicit consent), the authorization is obtained in writing. 4. Implicit consent has clear actions on how a data subject opts out. 5. Action by a data subject to constitute valid consent. 6. Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.
CA150	The definition of sensitive personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel.
CA156	Procedure to determine if explicit consent is required is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The policy defines the procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent and procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.
CA157	The privacy team establishes a process to identify and review applicable privacy laws and regulations, as well as to determine consent requirements. This document is reviewed and approved annually by the Director of Compliance. The document defines the procedure to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data.
CA135	Members of the privacy staff verify that the entity has legal grounds to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, on a periodic basis, the privacy team verify that the entity has requested and received explicit written consent from the data subjects, when such consent is required.

Privacy Criteria Related to Collection

P3.1: Personal information is collected consistent with the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA63	Zoho provides data subjects with user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.

Control Activity Number	Control Activities
CA135	Members of the privacy staff verify that the entity has legal grounds to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, on a periodic basis, the privacy team verify that the entity has requested and received explicit written consent from the data subjects, when such consent is required.
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.
CA139	Data Privacy Coordinators are designated for each product team of Zoho. An annual refresher training covering the PIA as part of change application management process is provided for the Data Privacy Coordinators. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.
CA150	The definition of sensitive personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel.
CA158	Procedure to determine PIA requirement is defined by Privacy team. The procedure document is reviewed and approved by Director of Compliance on an annual basis.
CA159	Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices.

P3.2: For information requiring explicit consent, the entity communicates the need for such consent, as well as the consequences of a failure to provide consent for the request for personal information, and obtains the consent prior to the collection of the information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA63	Zoho provides data subjects with user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.
CA142	For new/changes made to consent process, the business unit personnel obtains approval from Director of Compliance (DOC) before implementing the change.
CA149	The policy for choice and consent is defined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Consent is obtained before the personal information is processed or handled.

Control Activity Number	Control Activities
	2. To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3. When authorization is required (explicit consent), the authorization is obtained in writing. 4. Implicit consent has clear actions on how a data subject opts out. 5. Action by a data subject to constitute valid consent. 6. Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.
CA154	Privacy practice to data subject of the system is defined as part of privacy notice of Zoho defined by legal team. The notice is reviewed and approved by General Counsel on an annual basis. The notice document defines the following: 1. readily accessible and made available to the data subject. 2. Provided in a timely manner to the data subjects 3. Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4. informs data subjects of a change to a previously communicated privacy notice 5. Documents the changes to privacy practices that were communicated to data subjects.
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information
CA156	Procedure to determine if explicit consent is required is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The policy defines the procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent and procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.
CA157	The privacy team establishes a process to identify and review applicable privacy laws and regulations, as well as to determine consent requirements. This document is reviewed and approved annually by the Director of Compliance. The document defines the procedure to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data.

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Privacy Criteria Related to Use, Retention, and Disposal

P4.1: The entity limits the use of personal information to the purposes identified in the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.
CA61	Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.
CA151	The use of personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Conformity with the purposes identified in the entity's privacy notice. 2. Conformity with the consent received from the data subject. 3. Compliance with applicable laws and regulations.
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.
CA164	The Data and Information Classification policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines the classification of Zoho's data and it's protection measures.

P4.2: The entity retains personal information consistent with the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA137	Privacy team maintains inventory of data collected from the data subjects. The inventory is reviewed on an annual basis by Privacy team to ensure the documentation is kept current and includes the location of the data, a description of the data, and identified data owners.
CA140	Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA152	Procedure for personal information retention is defined as part of privacy policy by the legal team. The policy document is reviewed and approved by the General Counsel on an annual basis. The policy covers the following: 1. The system processes in place to delete information in accordance with specific retention requirements. 2. Deletion of backup information in accordance with a defined schedule. 3. Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4. Annually reviews information marked for retention.

P4.3: The entity securely disposes of personal information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activity
CA140	Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA146	Procedure for data subject correction request in Zoho is defined by privacy team. The policy document is reviewed and approved by Director of IT on an annual basis.
CA147	The policy for the retention and disposal of client information upon the discontinuation of Zoho services is defined by the Legal team and is reviewed and approved annually by the General Counsel. This policy is published on the corporate website.
CA159	Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices.

Privacy Criteria Related to Access

P5.1: The entity grants identified and authenticated data subjects the ability to access their stored personal information for review and, upon request, provides physical or electronic copies of that information to data subjects to meet the entity's objectives related to privacy. If access is denied, data subjects are informed of the denial and reason for such denial, as required, to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA105	Zoho legal team records the data disclosure request raised to Zoho. When required, consent of data subject is obtained before processing the request. Privacy team reviews the data disclosure request status on an annual basis.
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.
CA140	Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.
CA149	The policy for choice and consent is defined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Consent is obtained before the personal information is processed or handled.

Control Activity Number	Control Activities
	2. To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3. When authorization is required (explicit consent), the authorization is obtained in writing. 4. Implicit consent has clear actions on how a data subject opts out. 5. Action by a data subject to constitute valid consent. 6. Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.
CA150	The definition of sensitive personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel.
CA153	The Data Subject Access Request policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information.
CA154	Privacy practice to data subject of the system is defined as part of privacy notice of Zoho defined by legal team. The notice is reviewed and approved by General Counsel on an annual basis. The notice document defines the following: 1. Readily accessible and made available to the data subject. 2. Provided in a timely manner to the data subjects 3. Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4. informs data subjects of a change to a previously communicated privacy notice 5. Documents the changes to privacy practices that were communicated to data subjects
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.
CA135	Members of the privacy staff verify that the entity has legal grounds to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, on a periodic basis, the privacy team verify that the entity has requested and received explicit written consent from the data subjects, when such consent is required.
CA136	On an annual basis, Director of Compliance (DOC) reviews cases relating to denial of data subject requests and validate the appropriate justifications provided thereof.

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P5.2: The entity corrects, amends, or appends personal information based on information provided by data subjects and communicates such information to third parties, as committed or required, to meet the entity's objectives related to privacy. If a request for correction is denied, data subjects are informed of the denial and reason for such denial to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA08	For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining. Third party vendor performs background verification and provides the report. For negative background verification results, HR team performs follow-up action.
CA136	On an annual basis, Director of Compliance (DOC) reviews cases relating to denial of data subject requests and validate the appropriate justifications provided thereof.
CA139	Data Privacy Coordinators are designated for each product team of Zoho. An annual refresher training covering the PIA as part of change application management process is provided for the Data Privacy Coordinators. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA140	Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA146	Procedure for data subject correction request in Zoho is defined by privacy team. The policy document is reviewed and approved by Director of IT on an annual basis.
CA151	The use of personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Conformity with the purposes identified in the entity's privacy notice. 2. Conformity with the consent received from the data subject. 3. Compliance with applicable laws and regulations.
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information
CA156	Procedure to determine if explicit consent is required is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The policy defines the procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent and procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.
CA157	The privacy team establishes a process to identify and review applicable privacy laws and regulations, as well as to determine consent requirements. This document is reviewed and approved annually by the Director of Compliance. The document defines the procedure to determine whether they require the entity to

Control Activity Number	Control Activities
	obtain consent, or whether the entity possesses other legal ground to process the data.
CA160	On an annual basis, Director of Compliance (DOC) reviews cases relating to request raised by data subjects for disagreements over the accuracy of personal data and validate the appropriate justifications provided thereof.

Privacy Criteria Related to Disclosure and Notification

P6.1: The entity discloses personal information to third parties with the explicit consent of data subjects, and such consent is obtained prior to disclosure to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA63	Zoho provides data subjects with user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.
CA105	Zoho legal team records the data disclosure request raised to Zoho. When required, consent of data subject is obtained before processing the request. Privacy team reviews the data disclosure request status on an annual basis.
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.
CA139	Data Privacy Coordinators are designated for each product team of Zoho. An annual refresher training covering the PIA as part of change application management process is provided for the Data Privacy Coordinators. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA141	Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.
CA142	For new/changes made to consent process, the business unit personnel obtains approval from Director of Compliance (DOC) before implementing the change.
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information
CA158	Procedure to determine PIA requirement is defined by Privacy team. The procedure document is reviewed and approved by Director of Compliance on an annual basis.

P6.2: The entity creates and retains a complete, accurate, and timely record of authorized disclosures of personal information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.

Control Activity Number	Control Activities
CA105	Zoho legal team records the data disclosure request raised to Zoho. When required, consent of data subject is obtained before processing the request. Privacy team reviews the data disclosure request status on an annual basis.

P6.3: The entity creates and retains a complete, accurate, and timely record of detected or reported unauthorized disclosures (including breaches) of personal information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activity
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.

P6.4: The entity obtains privacy commitments from vendors and other third parties who have access to personal information to meet the entity's objectives related to privacy. The entity assesses those parties' compliance on a periodic and as-needed basis and takes corrective action, if necessary.

Control Activity Number	Control Activity
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.

P6.5: The entity obtains commitments from vendors and other third parties with access to personal information to notify the entity in the event of actual or suspected unauthorized disclosures of personal information. Such notifications are reported to appropriate personnel and acted on in accordance with established incident response procedures to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.

Control Activity Number	Control Activities
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.
CA136	On an annual basis, Director of Compliance (DOC) reviews cases relating to denial of data subject requests and validate the appropriate justifications provided thereof.

P6.6: The entity provides notification of breaches and incidents to affected data subjects, regulators, and others to meet the entity's objectives related to privacy.

Control Activity Number	Control Activity
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.

P6.7: The entity provides data subjects with an accounting of the personal information held and disclosure of the data subjects' personal information, upon the data subjects' request, to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA105	Zoho legal team records the data disclosure request raised to Zoho. When required, consent of data subject is obtained before processing the request. Privacy team reviews the data disclosure request status on an annual basis.
CA136	On an annual basis, Director of Compliance (DOC) reviews cases relating to denial of data subject requests and validate the appropriate justifications provided thereof.
CA153	The Data Subject Access Request policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information.

Privacy Criteria Related to Quality

P7.1: The entity collects and maintains accurate, up-to-date, complete, and relevant personal information to meet the entity's objectives related to privacy.

Control Activity Number	Control Activities
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.

Control Activity Number	Control Activities
CA139	Data Privacy Coordinators are designated for each product team of Zoho. An annual refresher training covering the PIA as part of change application management process is provided for the Data Privacy Coordinators. The attendance for completion of annual refresher training is captured in Zoho Learn.
CA140	Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA141	Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.
CA146	Procedure for data subject correction request in Zoho is defined by privacy team. The policy document is reviewed and approved by Director of IT on an annual basis.
CA151	The use of personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Conformity with the purposes identified in the entity's privacy notice. 2. Conformity with the consent received from the data subject. 3. Compliance with applicable laws and regulations.
CA152	Procedure for personal information retention is defined as part of privacy policy by the legal team. The policy document is reviewed and approved by the General Counsel on an annual basis. The policy covers the following: 1. The system processes in place to delete information in accordance with specific retention requirements. 2. Deletion of backup information in accordance with a defined schedule. 3. Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4. Annually reviews information marked for retention.
CA160	On an annual basis, Director of Compliance (DOC) reviews cases relating to request raised by data subjects for disagreements over the accuracy of personal data and validate the appropriate justifications provided thereof.
CA164	The Data and Information Classification policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines the classification of Zoho's data and it's protection measures.

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Privacy Criteria Related to Monitoring and Enforcement

P8.1: The entity implements a process for receiving, addressing, resolving, and communicating the resolution of inquiries, complaints, and disputes from data subjects and others and periodically monitors compliance to meet the entity's objectives related to privacy. Corrections and other necessary actions related to identify deficiencies are made or taken in a timely manner.

Control Activity Number	Control Activities
CA136	On an annual basis, Director of Compliance (DOC) reviews cases relating to denial of data subject requests and validate the appropriate justifications provided thereof.
CA140	Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.
CA142	For new/changes made to consent process, the business unit personnel obtains approval from Director of Compliance (DOC) before implementing the change.
CA153	The Data Subject Access Request policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information.
CA159	Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices.
CA160	On an annual basis, Director of Compliance (DOC) reviews cases relating to request raised by data subjects for disagreements over the accuracy of personal data and validate the appropriate justifications provided thereof.

3.12 Control with Trust Services Criteria and HIPAA Mapping

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA01	Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.	CC1.1 CC1.3 CC2.1 CC5.3 CC6.1	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(2) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA02	Background Verification Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the background verification process for Zoho associates.	CC1.1 CC1.4 CC2.1	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i)	
CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.	CC1.1 CC1.3 CC1.4 CC1.5 CC2.2	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(2) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i)	§164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a)
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.	CC1.1 CC1.4 CC2.2 CC2.3 CC3.1	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a) §164.308(a)(1)(i)	§164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.312(b)
CA05	Job Description of Zoho is defined by Senior Manager TA and HR operations. The policy document is reviewed and approved by the Associate Director TA and HR operations on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.	CC1.1 CC1.4 CC2.2 CC2.3 CC5.3	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a) §164.308(a)(1)(i) §164.308(a)(5)(i)	§164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.	CC1.1 CC1.3 CC2.1 CC5.1	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(2) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D)	§164.308(a)(7)(ii)(E) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.	CC1.1 CC1.4 CC1.5 CC2.2 CC3.1 CC5.3 C1.1	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(2) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.308(a)(1)(i) §164.308(a)(5)(i)	§164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a) §164.312(b) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii)
CA08	For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining. Third party vendor performs background verification and provides the report. For negative background verification results, HR team performs follow-up action.	CC1.1 CC1.4 CC2.1 CC3.1 CC5.3 P5.2	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.312(b)	§164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii)
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.	CC1.4 CC2.2 CC3.1 CC5.1 C1.1 PI1.1 P5.1	§164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a) §164.312(b) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B)	§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.	CC1.4 CC2.2 CC3.1 CC5.1 PI1.1 P5.1	§164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a) §164.312(b) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B)	§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.	CC2.1 CC5.2 CC6.1 CC6.4	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1)	§164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.	CC2.1 CC5.2 CC6.1 CC6.4	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1)	§164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA13	For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.	CC2.1 CC5.2 CC6.1 CC6.4	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1)	§164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining.	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date.	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.	CC1.4 CC1.5 CC2.1 CC6.1 CC6.2	§164.308(a)(1)(i) §164.308(a)(2) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.310(b) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C)	§164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA19	Physical Security policy of Zoho is defined by Admin team. The policy document is reviewed and approved by Head of safety and security on an annual basis. The policy document defines the physical access restrictions for Zoho associates.	CC5.3 CC6.4	§164.310(d)(1) §164.310(d)(2)(ii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C)	§164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)
CA20	Visitor and vendors entering Zoho are recorded in visitor management system. The escort details are recorded as part of the registry.	CC6.4 CC6.5 CC9.2	§164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(d)(2)(iii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(b)	§164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(d) §164.308(a)(1)(ii)(A) §164.308(b)(1) §164.308(b)(2) §164.308(b)(3) §164.314(a)(1) §164.314(a) §164.314(a)(2)(iii) §164.316(a) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)"

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA21	Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance.	CC6.4 CC9.2	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c)	§164.310(d)(2)(iii) §164.308(a)(1)(ii)(A) §164.308(b)(1) §164.308(b)(2) §164.308(b)(3) §164.314(a)(1) §164.314(a) §164.314(a)(2)(iii) §164.316(a) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)"
CA22	Access to Facilities of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)	CC6.4 CC7.3	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv)	§164.310(b) §164.310(c) §164.310(d)(2)(iii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)
CA23	The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members.	CC5.3 CC6.4	§164.310(d)(1) §164.310(d)(2)(ii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C)	§164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA24	For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate's last working date.	CC5.3 CC6.4	§164.310(d)(1) §164.310(d)(2)(ii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C)	§164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)
CA25	Access to Server Operations Team and NOC room of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)	CC6.4 CC7.3	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv)	§164.310(b) §164.310(c) §164.310(d)(2)(iii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)
CA26	Access to Facilities, Server Operations Team and NOC room of Zoho is restricted by proximity card system. In addition, Server Operations Team and NOC room are protected with PIN based access.	CC6.4 CC6.5	§164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(d)(2)(iii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i)	§164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(d)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA27	Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.	CC6.4 CC6.5 A1.2	§164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(d)(2)(iii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(a)(1)	§164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(d) §164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(a)(2)(i) §164.310(d)(2)(iv)
CA28	Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system	A1.2 A1.3 CC6.4 CC6.5	§164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(d)(2)(iv) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(2)(i) §164.312(a)(2)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(2)(iv) §164.310(d)(2)(iii)	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(d)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA29	Mock fire drill is conducted by Admin team of Zoho on an annual basis.	A1.2 CC6.4	§164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(a)(2)(i) §164.310(d)(2)(iv) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i)	§164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii)
CA30	Hardening guidelines for onboarding corporate servers and build servers of Zoho is defined by System administration team. The guidelines document is reviewed and approved by System administration Manager on an annual basis.	CC1.2 CC1.3 CC5.2 CC6.6 CC6.7 CC7.1	§164.308(a)(2) §164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B)	§164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA31	Hardening guidelines for onboarding workstation of Zoho is defined by System Administration team. The guidelines document is reviewed and approved by System Administration Manager on an annual basis.	CC1.2 CC1.3 CC5.2 CC6.6 CC6.7 CC7.1	§164.308(a)(2) §164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B)	§164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b)
CA32	Security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.	CC5.2 CC6.1 CC6.2 CC6.3 CC6.6	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c) §164.312(a)(2)(i)	§164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.	CC1.2 CC1.3 CC5.1 CC5.3 CC6.1	§164.308(a)(2) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(a)(2)(iv)	§164.310(d)(1) §164.310(d)(2)(ii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii)
CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.	CC2.1 CC3.3 CC3.4 CC6.1 CC6.8 A1.1	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2)	§164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(5)(ii)(B) §164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(a)(2)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA35	For newly onboarded corporate server and network device the hardening checklist is maintained by the respective team.	CC5.1 CC5.2 CC6.6 CC6.7 CC7.1	§164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C)	§164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b)
CA36	The attachments of email sent to Zoho domain are scanned for malware content. The emails are quarantined if anomalies identified.	CC5.2 CC6.6 CC6.7 CC7.1	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B)	§164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.	CC6.1 CC6.2 CC6.3 CC6.6 CC7.1 CC7.2	§164.310(b) §164.312(a)(2)(iv) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C)	§164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(D) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(b)
CA38	System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.	CC3.2 CC7.2 CC7.3 A1.2 A1.3	§164.308(a)(1)(ii)(D) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(d)(2)(iv) §164.308(a)(7)(i)	§164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(2)(i) §164.312(a)(2)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.	CC6.6 CC6.7 CC7.1 CC7.3 PI1.2	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii)	§164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.	CC5.2 CC6.6 CC6.7 CC7.1 CC7.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv)	§164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA41	Workstations of Zoho uses encryption software to encrypt the disk.	CC5.2 CC6.6 CC6.7 CC7.1 PI1.5	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B)	§164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b)
CA42	Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.	CC6.6 CC6.7 CC7.1 CC7.3 PI1.2	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii)	§164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA43	Corporate servers of Zoho are blocked from mounting removable storage media device.	CC6.1 CC6.2 CC6.3 CC6.6 CC7.1	§164.310(b) §164.312(a)(2)(iv) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.308(a)(1)(i) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.312(b)
CA44	Corporate servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.	CC2.1 CC3.4 CC4.1 CC6.1 A1.1	§164.308(a)(1)(ii)(A) §164.308(a)(8) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv)	§164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.	CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d)
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.	CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.	CC2.2 CC2.3 CC3.1 CC4.1 CC7.3 CC7.4 CC7.5 A1.1	§164.410(a) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.308(a)(1)(ii)(C) §164.312(c)(1) §164.308(a)(8) §164.308(a)(1)(i)	§164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(a)(2)(ii)
CA48	For revocation of access to corporate jump server of Linux based corporate server of Zoho, the request is raised in Zoho SDP. System administration team revokes access to jump server for the associate. For associates leaving from Zoho, the access to jump server is revoked on the associate's last working date.	CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA49	Access to passman is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)
CA50	Access to corporate jump server is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA51	Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c) §164.312(a)(2)(i)	§164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(b)
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.	CC2.2 CC2.3 CC3.1 CC4.1 CC7.3 CC7.4 CC7.5	§164.410(a) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.308(a)(1)(ii)(C) §164.312(c)(1)	§164.308(a)(8) §164.308(a)(1)(i) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.312(b)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c) §164.312(a)(2)(i)	§164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(b)
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.	CC5.1 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) "§164.316(b)(1) (b)(1)(i) (b)(1)(ii)" "§164.316(b)(2) (b)(2)(i)" §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii)	§164.308(a)(1)(ii)(D) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.	CC1.1 CC1.2 CC1.3 CC3.1 CC4.1 CC5.1	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(2) §164.412 §164.312(b) §164.308(a)(8) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B)	§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.	CC1.2 CC1.5 CC3.1 CC3.2 CC4.1 CC5.1 CC9.1	§164.308(a)(2) §164.410(a) §164.312(b) §164.308(a)(8) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E)	§164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(ii)(A) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii)
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.	CC1.1 CC1.2 CC1.3 CC3.1 CC5.1 CC7.2 CC9.1 P1.1	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(2) §164.412 §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)	§164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(ii)(D) §164.308(a)(7)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(b) §164.308(a)(1)(ii)(A) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.	CC3.2 CC5.1 CC7.2 CC7.3 A1.1 A1.3	§164.306 §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(D) §164.308(a)(7)(i) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D)	§164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(8) §164.312(b) §164.312(c)(1) §164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(2)(i) §164.312(a)(2)(ii)
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.	CC1.1 CC1.2 CC1.3 CC3.1 CC4.2 CC5.1 CC9.1 P4.1	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.308(a)(2) §164.412 §164.312(b) §164.308(a)(8) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E)	§164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(ii)(A) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.502(a)(5)(ii) §164.310(d)(2)(i)
CA60	Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis. Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.	CC1.2 CC3.1 CC3.3 CC4.1 CC5.3 CC7.1	§164.308(a)(1)(ii)(A) §164.308(a)(8) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.312(b)	

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA61	Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.	CC1.2 CC3.1 CC3.3 CC4.1 CC5.3 CC7.1 P4.1	§164.308(a)(1)(ii)(A) §164.308(a)(8) §164.310(a)(2)(iv) §164.310(d)(1)	§164.310(d)(2)(ii) §164.312(b) §164.502(a)(5)(ii) §164.310(d)(2)(i)
CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.	CC2.3 CC3.3 CC4.1 CC9.2	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(8) §164.308(a)(1)(ii)(A) §164.308(b)(1) §164.308(b)(2) §164.308(b)(3)	§164.314(a)(1) §164.314(a) §164.314(a)(2)(iii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)
CA63	Zoho provides data subjects with user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.	P3.1 P3.2 P6.1	§164.502(a)(5)(ii) §164.502(b) §164.502(e)	§164.502(j) §164.502(a)(3)(4)
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.	CC5.2 CC6.1 CC6.2 CC6.3 PI1.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(e)(2)(ii) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(2) §164.312(d) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(e)(2)(ii) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(2) §164.312(d) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any)	CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA68	Product description and terms of use for Zoho Cloud and On premises products is published in company's website.	CC5.2 PI1.1 PI1.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii)	§164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.	CC3.4 CC5.1 CC5.3 PI1.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii)	§164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.312(c)(1)
CA70	Support process document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the support process and data flow of the product.	CC2.3 CC5.3 PI1.1 PI1.2	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i)	§164.308(a)(6)(ii) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii)
CA71	Zoho Cloud and On premises products maintain dedicated development and test environment in local Zoho. The local Zoho environment is segregated from production environment of Zoho Cloud products.	CC5.1 CC8.1 PI1.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii)	§164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1) §164.312(c)(1)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA72	Changes made to Cloud and On premises products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website.	CC3.4 CC5.1 CC5.2 CC8.1 PI1.3	§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii)	§164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1) §164.312(c)(1)
CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.	CC3.4 CC5.1 CC8.1 PI1.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii)	§164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(7)(i) §164.308(a)(8) §164.312(a)(1) §164.312(c)(1)
CA74	Log of activities performed by users in Zoho Cloud products are stored using Zoho logs application.	CC6.3 CC7.1 PI1.2	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C)	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(b)
CA75	Customer Support process document of Zoho is defined by the Zoho customer support team. The document is reviewed and approved by Director of customer support team on an annual basis. The document defines the support process for Zoho products.	CC2.3 CC5.3 A1.2 PI1.1	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii)	§164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(a)(2)(i) §164.310(d)(2)(iv)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA76	Customer support tickets raised by customer over email/chat/phone are automatically raised as ticket in Zoho desk application. The support tickets are resolved within agreed SLA with customer by Zoho Technical Support team.	CC2.3 A1.2 PI1.1 PI1.3	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(1)(ii)(A) §164.308(a)(7)(i)	§164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(a)(2)(i) §164.310(d)(2)(iv) §164.312(c)(1)
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.	CC1.1 CC1.2 CC3.1 CC5.1 CC6.1 CC6.2	§164.308(a)(1)(ii)(C) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii)	§164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA78	Servers onboarded in IDC network are hardened using standard image by server operations team.	CC5.1 CC5.2 CC6.6 CC6.7	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B)	§164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.	CC3.3 CC3.4 CC5.1 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii)	§164.308(a)(1)(ii)(D) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d)
CA80	For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.	CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv)	§164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA81	For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date.	CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c)	§164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d)
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)	CC4.1 CC5.2 CC6.1 CC6.2	§164.308(a)(8) §164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D)	§164.308(a)(3)(i)§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.	CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv)	§164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i)
CA84	Security setting for password configurations and account lockout configuration of Firewall are defined as per Zoho password policy.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv)	§164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.	CC6.6 CC7.1 CC7.3	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(d)	§164.312(e)(1)§164.312(e)(2)(i) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.	CC5.1 CC6.6 CC6.7 CC7.1 CC7.3 A1.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C)	§164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(2)(iv) §164.312(e)(2)(ii) §164.312(b) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(c)(1) §164.312(a)(2)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2)	§164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.	CC5.1 CC6.6 CC6.7 CC7.1 A1.2 A1.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C)	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(d) §164.312(e)(1)§164.312(e)(2)(i) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(2)(iv) §164.312(e)(2)(ii) §164.312(b) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.310(a)(2)(i) §164.312(a)(2)(ii)
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.	CC3.2 CC5.1 CC7.2 A1.1 A1.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i)	§164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(D) §164.308(a)(7)(i) §164.312(b) §164.312(a)(2)(ii) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.310(a)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA90	All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.	CC5.1 CC6.1 CC6.2 CC6.3 CC7.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii)	§164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA91	For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iv) §164.312(e)(2)(ii) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i)	§164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(2) §164.312(d) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA92	For changes to network device configuration, the request is raised in Zoho SDP. Network Operations team changes network device configuration based on approval provided by Network Operations Manager.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2)	§164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.	CC5.1 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv)	§164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.308(a)(1)(ii)(C) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA94	For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2)	§164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA95	MAC Binding is implemented for workstation connecting from NOC room to IDC network.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2)	§164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.	CC5.1 CC6.6 CC6.7 CC7.1 CC7.2 A1.2	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv)	§164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii)§164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(a)(2)(i) §164.310(d)(2)(iv)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.	CC4.2 CC5.3 CC6.6 CC6.7 CC7.2 A1.1	§164.308(a)(8) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1)	§164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(7)(i) §164.312(b)§164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(a)(2)(ii)
CA98	Firewall, Router and Managed Switches of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.	CC2.1 CC3.4 CC4.1 CC6.1 A1.1	§164.308(a)(1)(ii)(A) §164.308(a)(8) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv)	§164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA99	Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches.	CC2.1 CC3.3 CC5.1 CC6.7 CC7.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)	§164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b)
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.	CC5.3 CC6.6 CC6.7 CC7.1 CC7.5 A1.1	§164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(d) §164.312(e)(1) §164.312(e)(2)(i)	§164.310(b) §164.310(c) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(2)(ii) §164.312(b) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(a)(2)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.	CC1.3 CC3.2 CC4.1 CC5.1 CC6.5 CC7.4 P6.4	§164.308(a)(2) §164.412 §164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B)	§164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(d) §164.308(a)(1)(i) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8)
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.	CC2.3 CC3.3 CC4.1 CC9.2 P6.2 P6.4 P6.5	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(8) §164.308(a)(1)(ii)(A) §164.308(b)(1) §164.308(b)(2) §164.308(b)(3) §164.314(a)(1) §164.314(a)	§164.314(a)(2)(iii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.502(a)(3)(4) §164.502(b) §164.502(e) §164.502(j)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.	CC2.3 CC3.3 CC4.1 CC9.2 A1.1 C1.1 PI1.1 P6.4 P6.5	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.308(b)(1) §164.308(b)(2) §164.308(b)(3) §164.314(a)(1) §164.314(a) §164.314(a)(2)(iii)	§164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(a)(2)(ii) §164.502(b) §164.502(e) §164.502(j)
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.	CC1.1 CC1.2 CC1.3 CC1.5 CC2.3	§164.308(a)(1)(ii)(C) §164.308(a)(3)(i) §164.412 §164.308(a)(2) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.410(a) §164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii)	
CA105	Zoho legal team records the data disclosure request raised to Zoho. When required, consent of data subject is obtained before processing the request. Privacy team reviews the data disclosure request status on an annual basis.	P5.1 P6.1 P6.2 P6.7	§164.502(a)(5)(ii) §164.502(a)(3)(4) §164.502(b) §164.502(e) §164.502(j)	

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA106	Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.	CC2.1 CC4.1 CC5.3 CC6.4 CC7.3	§164.308(a)(1)(ii)(A) §164.310(d)(1) §164.310(d)(2)(ii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(i) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii)	§164.310(a)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(2)(iii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.	CC2.1 CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D)	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.	CC2.1 CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D)	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)
CA109	For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.	CC2.1 CC3.4 CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D)	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA110	The logs for just in time access are recorded and stored in Zero trust application.	CC2.2 CC5.2 CC6.3 CC6.5 CC7.1	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.410(a) §164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i)	§164.308(a)(4)(ii)(B) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(b) §164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(d)
CA111	Data copy restriction is imposed for IDC servers of Zoho.	CC5.2 CC6.6 CC6.7 CC7.1	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B)	§164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.	CC4.1 CC5.2 CC6.6 CC6.7 CC7.1 PI1.4 A1.2	§164.308(a)(8) §164.306 §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B)	§164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(a)(2)(i) §164.310(d)(2)(iv)
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.	CC6.7 CC7.2 CC7.3 A1.1 A1.3	§164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D)	§164.308(a)(6)(i) §164.310(a)(2)(i) §164.312(a)(2)(ii) §164.308(a)(6)(ii) §164.308(a)(8) §164.312(b) §164.312(c)(1) §164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.	CC2.1 CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(5)(ii)(C) §164.308(a)(3)(ii)(A)	§164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i)
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.	CC2.1 CC5.2 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D)	§164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.	CC5.1 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i)	§164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B)
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(2)(iv) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii)	§164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(b) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.	CC2.1 CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C)	§164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B)
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.	CC2.1 CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A)	§164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.	CC5.1 CC6.1 CC6.2 CC6.3	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C)	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.310(c) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(e)(2)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.	CC3.4 CC5.2 CC6.1 CC6.2 CC6.7 CC7.1 CC7.3	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(2)	§164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA122	Server Operations team has implemented load balancers for IDC servers.	CC5.1 CC6.7 CC7.1 CC7.2 A1.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii)	§164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(7)(i) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(a)(2)(ii)
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.	CC3.4 CC5.2 CC6.6 CC6.7 CC7.1 CC7.3 PI1.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i)	§164.312(e)(2)(ii) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA124	IDC servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.	CC2.1 CC3.4 CC4.1 CC6.1 A1.1	§164.308(a)(8) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(a)(2)(ii)	
CA125	IDC servers of Zoho are restricted from accessing internet.	CC5.1 CC6.6 CC6.7 CC7.1	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.310(d)(1) §164.310(d)(2)(ii)	§164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA126	IDC servers of Zoho are blocked from mounting removable device.	CC5.2 CC6.6 CC6.7 CC7.1	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(1)(i) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.310(d)(2)(iv)	§164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii)
CA127	Zoho Server Operations team maintains an asset registry of the IDC Servers.	CC2.1 CC3.3 CC5.1 CC6.1 CC6.8	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C)	§164.308(a)(5)(ii)(D) §164.310(b) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(a)(2)(iv) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(5)(ii)(B)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA128	Zoho uses asset discovery tool to identify and track the servers added in IDC network.	CC2.1 CC5.1 CC6.1 CC6.7 CC7.1	§164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(2)(i) §164.312(a)(2)(ii)	§164.312(a)(2)(iii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii)
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.	CC3.4 CC5.3 CC6.5 CC7.1 A1.1 P4.1	§164.310(a)(2)(iv) §164.310(d)(1) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(b)	§164.310(c) §164.310(d)(2)(ii) §164.312(a)(1) §164.312(d) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.312(a)(2)(ii) §164.502(a)(5)(ii) §164.310(d)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.	CC6.6 CC7.1 CC7.3	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(1) §164.312(d)	§164.312(e)(1) §164.312(e)(2)(i) §164.308(a)(1)(i) §164.308(a)(1)(ii)(C) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(7)(i) §164.308(a)(8) §164.312(b) §164.312(c)(1)
CA131	Hardening guidelines for onboarding IDC Servers of Zoho is defined by Server Operations team. The guidelines document is reviewed and approved by Server Operations Manager on an annual basis.	CC3.4 CC5.3 CC6.1 CC6.7 CC7.1	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c)	§164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.310(d)(2)(iv) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b)
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.	CC6.1 CC6.7 A1.2 A1.3 PI1.5	§164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.312(a)(2)(i) §164.312(a)(2)(iii) §164.312(b) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.312(a)(1)	§164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i)§164.312(e)(2)(ii) §164.308(a)(1)(ii)(A) §164.310(d)(2)(iv) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.308(a)(7)(ii)(E) §164.310(a)(2)(i) §164.312(a)(2)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.	CC4.1 CC5.1 CC6.7 CC7.1 A1.2 PI1.5	§164.308(a)(8) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.308(a)(7)(ii)(B)	§164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(a)(2)(i) §164.310(d)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A)
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.	CC6.7 CC7.2 A1.1 A1.2 PI1.4 PI1.5	§164.310(a)(2)(iv) §164.310(b) §164.310(c) §164.310(d)(1) §164.310(d)(2)(ii) §164.310(d)(2)(iii) §164.312(a)(1) §164.312(a)(2)(iv) §164.312(e)(1) §164.312(e)(2)(i) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D)	§164.312(b) §164.308(a)(7)(ii)(E) §164.312(a)(2)(ii) §164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(a)(2)(i) §164.310(d)(2)(iv)
CA135	Members of the privacy staff verify that the entity has legal grounds to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, on a periodic basis, the privacy team verify that the entity has requested and received explicit written consent from the data subjects, when such consent is required.	P2.1 P3.1 P5.1	-	

#	Control Activity	Trust Services Criteria	HIPAA Statement
CA136	On an annual basis, Director of Compliance (DOC) reviews cases relating to denial of data subject requests and validate the appropriate justifications provided thereof.	P5.1 P5.2 P6.5 P6.7 P8.1	§164.502(b) §164.502(e) §164.502(j)
CA137	Privacy team maintains inventory of data collected from the data subjects. The inventory is reviewed on an annual basis by Privacy team to ensure the documentation is kept current and includes the location of the data, a description of the data, and identified data owners.	P4.2	§164.310(d)(2)(i) §164.310(d)(2)(ii)
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.	P3.1 P5.1 P6.1 P6.3 P6.6 P7.1	§164.502(a)(5)(ii) §164.502(a)(3)(4) §164.502(j) §164.502(e) §164.502(b) §164.410(a)
CA139	Data Privacy Coordinators are designated for each product team of Zoho. An annual refresher training covering the PIA as part of change application management process is provided for the Data Privacy Coordinators. The attendance for completion of annual refresher training is captured in Zoho Learn.	P3.1 P5.2 P6.1 P7.1 PI1.1	§164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j) §164.502(a)(3)(4)
CA140	Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.	P1.1 P4.2 P4.3 P5.1 P5.2 P7.1 P8.1	§164.310(d)(2)(i) §164.310(d)(2)(ii)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA141	Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.	CC3.1 CC4.2 P6.1 P7.1	§164.312(b) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j) §164.502(a)(3)(4)	
CA142	For new/changes made to consent process, the business unit personnel obtains approval from Director of Compliance (DOC) before implementing the change.	P2.1 P3.2 P6.1 P8.1	§164.502(a)(5)(ii) §164.502(b) §164.502(e) §164.502(j) §164.502(a)(3)(4)	
CA143	For creation of access to Key management service tool of Zoho, the request is raised via Email. EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A)	§164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA144	For associates leaving Zoho, the access to Key management service tool is revoked based on the integration with Zoho People.	CC5.2 CC6.1 CC6.2	§164.306 §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii) §164.310(b) §164.312(a)(2)(iv) §164.312(b) §164.312(e)(2)(ii) §164.308(a)(1)(ii)(D) §164.308(a)(3)(i) §164.308(a)(3)(ii)(A)	§164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(5)(ii)(C) §164.308(a)(5)(ii)(D) §164.310(c) §164.312(a)(1) §164.312(a)(2)(i) §164.312(a)(2)(ii) §164.312(a)(2)(iii) §164.312(c)(1) §164.312(c)(2) §164.312(d) §164.312(e)(2)(i)
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.	CC1.3 CC4.1 CC5.1 P5.1	§164.308(a)(2) §164.412 §164.308(a)(8) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D)	§164.316(b)(2)(iii) §164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii)
CA146	Procedure for data subject correction request in Zoho is defined by privacy team. The policy document is reviewed and approved by Director of IT on an annual basis.	P4.3 P5.2 P7.1	§164.310(d)(2)(i) §164.310(d)(2)(ii)	
CA147	The policy for the retention and disposal of client information upon the discontinuation of Zoho services is defined by the Legal team and is reviewed and approved annually by the General Counsel. This policy is published on the corporate website.	CC5.3 C1.2 PI1.1 P4.3	§164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(i) §164.310(d)(2)(ii)	

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.	CC1.3 CC4.1 CC5.1 P1.1 P3.1 P5.1	§164.308(a)(2) §164.412 §164.308(a)(8) §164.306 §164.308(a)(1)(i) §164.308(a)(1)(ii)(A) §164.308(a)(1)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D)	§164.308(a)(7)(ii)(E) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.316(b)(2)(ii) §164.316(b)(2)(iii)

#	Control Activity	Trust Services Criteria	HIPAA Statement
CA149	The policy for choice and consent is defined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Consent is obtained before the personal information is processed or handled. 2. To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3. When authorization is required (explicit consent), the authorization is obtained in writing. 4. Implicit consent has clear actions on how a data subject opts out. 5. Action by a data subject to constitute valid consent. 6. Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.	P2.1 P3.2 P5.1	-
CA150	The definition of sensitive personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel.	P2.1 P3.1 P5.1	-
CA151	The use of personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Conformity with the purposes identified in the entity's privacy notice. 2. Conformity with the consent received from the data subject. 3. Compliance with applicable laws and regulations.	P4.1 P5.2 P7.1	§164.502(a)(5)(ii) §164.310(d)(2)(i)

#	Control Activity	Trust Services Criteria	HIPAA Statement
CA152	Procedure for personal information retention is defined as part of privacy policy by the legal team. The policy document is reviewed and approved by the General Counsel on an annual basis. The policy covers the following: 1. The system processes in place to delete information in accordance with specific retention requirements. 2. Deletion of backup information in accordance with a defined schedule. 3. Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4. Annually reviews information marked for retention.	C1.1 C1.2 P4.2 P7.1	§164.310(d)(2)(i) §164.310(d)(2)(ii)
CA153	The Data Subject Access Request policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information.	P5.1 P6.7 P8.1	-

#	Control Activity	Trust Services Criteria	HIPAA Statement
CA154	Privacy practice to data subject of the system is defined as part of privacy notice of Zoho defined by legal team. The notice is reviewed and approved by General Counsel on an annual basis. The notice document defines the following: 1. readily accessible and made available to the data subject. 2. Provided in a timely manner to the data subjects 3. Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4. informs data subjects of a change to a previously communicated privacy notice 5. Documents the changes to privacy practices that were communicated to data subjects	CC2.3 CC5.3 P1.1 P3.2 P5.1	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.310(a)(2)(iv) §164.310(d)(1) §164.310(d)(2)(ii)
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.	P1.1 P3.2 P4.1 P5.1 P5.2 P6.1 P6.2 P6.6	§164.310(d)(2)(i) §164.502(a)(5)(ii) §164.502(a)(3)(4) §164.502(b) §164.502(e) §164.502(j)

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA156	Procedure to determine if explicit consent is required is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The policy defines the procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent and procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.	P2.1 P3.2 P5.2	-	
CA157	The privacy team establishes a process to identify and review applicable privacy laws and regulations, as well as to determine consent requirements. This document is reviewed and approved annually by the Director of Compliance. The document defines the procedure to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data.	P2.1 P3.2 P5.2	-	
CA158	Procedure to determine PIA requirement is defined by Privacy team. The procedure document is reviewed and approved by Director of Compliance on an annual basis.	P3.1 P6.1	§164.502(a)(5)(ii) §164.502(b) §164.502(e)	§164.502(j) §164.502(a)(3)(4)
CA159	Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices.	CC7.5 P3.1 P4.3 P8.1	§164.308(a)(1)(i) §164.308(a)(1)(ii)(D) §164.308(a)(6)(i) §164.308(a)(6)(ii)	§164.308(a)(7)(i) §164.312(b) §164.310(d)(2)(i) §164.310(d)(2)(ii)
CA160	On an annual basis, Director of Compliance (DOC) reviews cases relating to request raised by data subjects for disagreements over the accuracy of personal data and validate the appropriate justifications provided thereof.	P5.2 P7.1 P8.1	-	

#	Control Activity	Trust Services Criteria	HIPAA Statement	
CA161	Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data.	CC1.3 CC1.4	§164.308(a)(2) §164.412	
CA162	Zoho enters into Business Associate Agreement (BAA) with subcontractors based on request raised. The agreement covers scope, definition of services, HIPAA requirements applicable to the subcontractor and confidentiality requirements relating to hosting and support services of Zoho application.	CC2.3 CC3.3 CC4.1 CC9.2 C1.2	§164.308(a)(1)(i) §164.308(a)(5)(i) §164.308(a)(5)(ii)(A) §164.308(a)(6)(i) §164.308(a)(6)(ii) §164.308(a)(1)(ii)(A) §164.308(a)(8) §164.308(b)(1) §164.308(b)(2) §164.308(b)(3)	§164.314(a)(1) §164.314(a)(2)(iii) §164.316(a) §164.316(b)(1) (b)(1)(i) (b)(1)(ii) §164.316(b)(2) (b)(2)(i) §164.310(d)(2)(i) §164.310(d)(2)(ii)
CA163	Zoho admin team maintains a register to document the repairs and modifications to the physical components of Zoho facilities that are related to physical access security.	CC6.4 A1.2	§164.308(a)(3)(i) §164.308(a)(3)(ii)(A) §164.308(a)(3)(ii)(B) §164.308(a)(3)(ii)(C) §164.308(a)(4)(i) §164.308(a)(4)(ii)(B) §164.308(a)(4)(ii)(C) §164.308(a)(7)(ii)(E) §164.310(a)(1) §164.310(a)(2)(ii) §164.310(a)(2)(iii) §164.310(a)(2)(iv)	§164.310(b) §164.310(c) §164.310(d)(2)(iii) §164.308(a)(1)(ii)(A) §164.308(a)(7)(i) §164.308(a)(7)(ii)(A) §164.308(a)(7)(ii)(B) §164.308(a)(7)(ii)(C) §164.308(a)(7)(ii)(D) §164.310(a)(2)(i) §164.310(d)(2)(iv)

3.13 Complementary User Entity Controls ('CUECs')

The controls at Zoho relating to the Application development, Production Support and the related General Information Technology Controls relevant to the applicable criteria, cover only a portion of the overall internal control structure of User entities. The criteria cannot be achieved without taking into consideration operating effectiveness of controls at the Zoho's User entities. Therefore, User entities' internal control structure must be evaluated in conjunction with Zoho's control policies and procedures, and the results of testing summarized in section 4 of this report.

This section highlights those internal control structure responsibilities that Zoho believes should be present at user entities, and which Zoho have considered in developing its control structure policies and the procedures described in this report. In order to rely on the control structure policies and procedures reported herein, user entities and their auditors must evaluate user entities internal control structure to determine if the Complementary User Entities Controls mentioned below or similar procedures are in place and operating effectively.

The CUECs mentioned below are as explained and provided by Zoho's management. These controls address the interface and communication between User entities and Zoho and are not intended to be a complete listing of the controls related to the applicable criteria of User entities.

The CUECs mentioned below are as explained and provided by Zoho management:

3.13.1 User entities are responsible for providing and managing the access of with their associates having access to Zoho products including access provisioning, de-provisioning, periodical access review and restriction of administrative access. (CA14, CA15, CA32 and CA67)

3.13.2 User entities are responsible for requesting and approving the Master Service Agreement ('MSA')/Business Associate Agreement('BAA') and the approval for implementation of application (CA103 and CA162)

3.13.3 User entities are responsible for respective the documents made available through the corporate website (CA68 and CA147)

3.13.4 User entities are responsible for raising any backup restoration request to Zoho. (CA132)

3.13.5 User entities are responsible for communicating any security or privacy incidents to Zoho on a timely basis. (CA52 and CA159)

3.13.6 User entities are responsible for reviewing the privacy policy and accepting to the privacy notice of Zoho. (CA63, CA145 and CA155)

3.13.7 User entities are responsible for reviewing and approving the changes related to the configurations and processes within the On premises applications (CA72)

These CUECs relate to the specific control activities. However, for the ease of reference and enhanced readability, wherever possible, we have provided the cross reference for these CUECs against the control activities in the subsection 4.4.1.

3.14 Vendor v/s Subservice Organization (SSO) Analysis

Zoho utilizes subservice organizations to support complete, accurate and timely processing of client transactions which are identified in table 1 below. Zoho management assesses the risks associated with these subservice organizations and has implemented various management oversight and monitoring processes to confirm that the subservice organizations continue to provide services in a controlled manner. These include, but are not limited to, the review of third-party service auditor reports, holding discussions with subservice organization management, participating on the client advisory committees, and performing periodic assessments of subservice organizations' facilities, processes, and controls. Additionally, Zoho utilizes certain vendors in performing controls related to its services.

Table 1: Subservice Organizations

Zoho's controls relating to the Application development, Production Support and the related General Information Technology Controls relevant to the applicable criteria process covers only a portion of overall internal control for each user entity of Zoho. It is not feasible for the criteria related to Application development, Production Support and the related General Information Technology Controls to be achieved solely by Zoho. Therefore, each user entity's internal control must be evaluated in conjunction with Zoho's controls and the related tests and results described in section 4 of this report, taking into account the related complementary subservice organization controls expected to be implemented at the subservice organization as described below.

Name of Subservice Organization	Nature of Services Provided
- Sabey Data Center Properties LLC - Databank Holdings Limited - CtrlS Datacenters Limited - Digital Realty Trust Inc. - Equinix Inc. B.V. - Equinix Asia Pacific Pte. Ltd - Colt Technology Service Co. Ltd	Datacenter Co-Location Services

Subservice organizations are responsible for defining and implementing CSOCs provided in sub-section 3.14.

3.14.1 Subservice organizations are responsible for supporting the physical security and environmental safeguard controls for the datacenter (CA12, CA13, CA20, CA21, CA22, CA26, CA27, CA28 and CA29)

Table 2: Vendors

Organizations that provide services to a service organization that are not considered subservice organizations are referred to as vendors. As Zoho's controls alone are sufficient to meet the needs of user entities' internal control (that is, achievement of the criteria is not dependent on the vendor's controls), management has concluded that the entity is not a subservice organization. Zoho uses the vendors in the table below to support the specified functions related to the criteria in section 4 of this report. However, the activities performed by these vendors are not required to meet the assertions specified in the criteria, and as a result, no additional procedures are required to be evaluated related to the activities of these vendors.

Name of Vendor	Description of Services Provided
- Powerica Limited - HVAC Space air Pvt ltd - Ardelisys Technologies Private Limited - SVE Energy Private Limited	Environmental equipment maintenance
- G4S Secure Solutions India Private Limited	Physical Security Agency for Security Personnel
- KPMG Assurance and Consulting Services LLP - Matrix Business Services India Private Limited	Background Verification Services
- Amazon Web Services, Inc.	Content Delivery Network
- Easy Post: Simpler Postage Inc.	Shipping Services
- Google translate: Google LLC	Translation Service
- Litmus Software Inc.	Email Marketing Service
- Kaleyra US Inc. - Telnyx LLC	SMS Service
- Tata Communications Limited	Dialing Service

SECTION - 4
Management of Zoho's Description of Its Relevant Criteria and Related Controls, and Independent Service Auditor's Description of Tests of Controls and Results.

Section 4. Management of Zoho's Description of Its Relevant Criteria and Related Controls, and Independent Service Auditor's Description of Tests of Controls and Results.

4.1 Description of testing procedures performed

Deloitte Haskins & Sells LLP performed a variety of tests relating to the controls listed in this section throughout the period from December 01, 2023 through September 30, 2024. Our tests of controls were performed on controls as they existed during the period of December 01, 2023 through September 30, 2024 and were applied to those controls specified by Zoho.

In determining the nature, timing, and extent of tests, we considered (a) the nature and frequency of the controls being tested, (b) the types of available evidential matter, (c) the assessed level of control risk, (d) the expected effectiveness of the test, and I our understanding of the control environment.

In addition to the tests listed below, we ascertained through multiple inquiries with management and the control owner that each control activity listed below operated as described throughout the period. Tests performed are described below:

Test	Description
Corroborative inquiry	Conducted detailed interviews with relevant personnel to obtain evidence that the control was in operation during the report period and is accompanied by other procedures noted below that are necessary to corroborate the information derived from the inquiry.
Observation	Observed the performance of the control during the report period to evidence application of the specific control activity.
Examination of documentation/inspection	If the performance of the control is documented, inspected documents and reports indicating performance of the control.
Reperformance of monitoring activities or manual controls	Obtained documents used in the monitoring activity or manual control activity, independently reperformed the procedures, and compared any discrepancies identified with those identified by the responsible control owner.
Reperformance of programmed processing	Input test data, manually calculated expected results, and compared actual results of processing to expectations.

4.2 Testing of tools supporting control activities

For the tools used in the performance of control activities in Section 4, we performed procedures to address the risks associated with their use. While these procedures were not specifically included in the test procedures listed in Section 4, they were completed as part of the testing to support our conclusions.

4.3 Reliability of information produced by the Service Organization

We performed procedures to evaluate whether the information provided by the service organization, which includes (a) information in response to ad hoc requests from the service auditor (e.g., population lists), and (b) information used in the execution of a control (e.g., exception reports or transaction reconciliations), was sufficiently reliable for our purposes by obtaining evidence about the accuracy and completeness of such information and evaluating whether the information was sufficiently precise and detailed for our purposes.

Our procedures to evaluate whether this information was sufficiently reliable included procedures to address (a) the accuracy and completeness of source data, and (b) the creation and modification of applicable report logic and parameters. While these procedures were not specifically called out in the test procedures listed in this section, they were completed as a component of our testing to support the evaluation of whether or not the information is sufficiently precise and detailed for purposes of fully testing the controls identified by the Service Organization.

4.4 Reporting on results of testing

The concept of materiality is not applied when reporting the results of control tests because Deloitte Haskins & Sells LLP does not have the ability to determine whether an exception will be relevant to a particular user entity. Consequently, Deloitte Haskins & Sells LLP reports all exceptions.

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4.4.1 Test Procedure Performed by Service Auditors

In addition to the tests listed below for each control specified by Zoho, we ascertained through corroborative inquiry with Compliance Lead, Technical Staff – Compliance Tools & Support, and Control Owner that each control activity listed below operated as described throughout the period December 01, 2023 through September 30, 2024.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA01	Hiring and separation policy of Zoho is defined by HR team. The policy document is reviewed and approved by Deputy Manager HR on an annual basis. The policy document defines the onboarding and offboarding process for Zoho associates.	CC1.1 CC1.3 CC2.1 CC5.3 CC6.1	Inspected Hiring and Separation policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether hiring and separation policy of Zoho was defined by HR team and the policy document was reviewed and approved by Deputy Manager HR on an annual basis and whether the policy document defined the onboarding and offboarding process for Zoho associates.	None	None	No Exceptions Noted.
CA02	Background Verification Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the background verification process for Zoho associates.	CC1.1 CC1.4 CC2.1	Inspected Background Verification policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether Background Verification Policy of Zoho was defined by HR team and the policy document was reviewed and approved by the Deputy Manager HR on an annual basis and whether the policy document defined the background verification process for Zoho associates.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA03	Code of ethics document of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.	CC1.1 CC1.3 CC1.4 CC1.5 CC2.2	Inspected code of ethics document of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'contents' to ascertain whether code of ethics document of Zoho was defined by HR team and the policy document was reviewed and approved by the Deputy Manager HR on an annual basis and whether the policy document defined the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection of Zoho associates.	None	None	No Exceptions Noted.
CA04	Whistle Blower Policy of Zoho is defined by HR team. The policy document is reviewed and approved by the Deputy Manager HR on an annual basis. The policy document defines the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously. It also specifies the action to be taken in case of any violation for Zoho associates.	CC1.1 CC1.4 CC2.2 CC2.3 CC3.1	Inspected Whistle Blower Policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether Whistle Blower Policy of Zoho was defined by HR team and the policy document was reviewed and approved by the Deputy Manager HR on an annual basis and whether the policy document defined the guidance on raising possible non-compliance instances such as code violation, criminal offence, security breach, leak of confidential information, legal non-compliance through Zoho Connect anonymously; also whether it also specified the action to be taken in case of any violation for Zoho associates.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA05	Job Description of Zoho is defined by Senior Manager TA and HR operations. The policy document is reviewed and approved by the Associate Director TA and HR operations on an annual basis. The policy document defines the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.	CC1.1 CC1.4 CC2.2 CC2.3 CC5.3	Inspected Job Description of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether Job Description of Zoho was defined by Senior Manager TA and HR operations and the policy document was reviewed and approved by the Associate Director TA and HR operations on an annual basis and whether the policy document defined the expectations towards legal compliance, policy compliance, responsible personal conduct, responsible behavior, and data privacy and protection.	None	None	No Exceptions Noted.
CA06	Organization chart is defined by HR team. The policy document is reviewed and approved by Senior Manager HR on an annual basis. The organization chart defines the departments and internal structure of Zoho.	CC1.1 CC1.3 CC2.1 CC5.1	Inspected Organization chart of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether Organization chart was defined by HR team and the policy document was reviewed and approved by Senior Manager HR on an annual basis and whether the organization chart defined the departments and internal structure of Zoho.	None	None	No Exceptions Noted.
CA07	For associates joining Zoho, Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy are signed by the associate before date of joining.	CC1.1 CC1.4 CC1.5 CC2.2 CC3.1 CC5.3 C1.1	Inspected for sample new joiners the Non Disclosure Agreement, Acceptable Use policy, Anti Harassment Policy and Social Media Policy for aspects such as 'associate's date of joining', 'Signatory', 'date of signature' and 'content' to ascertain whether Non Disclosure Agreement (NDA), Acceptable Use Policy, Anti Harassment Policy and Social Media Policy were signed by the associate before date of joining.	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA08	For associates joining Zoho, background verification is initiated by HR team within 2 days from date of joining. Third party vendor performs background verification and provides the report. For negative background verification results, HR team performs follow-up action.	CC1.1 CC1.4 CC2.1 CC3.1 CC5.3 P5.2	Inspected for sample new joiners the background verification report for aspects such as ‘associate ID’, ‘associate name’, 'associate's date of joining', 'date of BGV initiation', 'date of BGV completion', 'BGV result', ‘Followup action performed’ to ascertain whether background verification was initiated by HR team within 2 days from date of joining and whether third party vendor performed background verification and provides the report; also ascertained whether for negative background verification results, HR team performed follow-up action.	None	None	No Exceptions Noted.
CA09	For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People.	CC1.4 CC2.2 CC3.1 CC5.1 C1.1 PI1.1 P5.1	Inspected for sample new joiners the Induction Training records in Zoho People for aspects such as 'associate's date of joining', 'date of training completion', ‘attendance status’, 'training completion status' and 'content of induction training material' to ascertain whether induction training was completed by the associate on the date of joining and the induction training covered the information security and privacy commitments of Zoho and also whether the attendance for completion of induction training is captured in Zoho People.	None	None	Exception Noted. Refer Exception #1

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA10	For active associates of Zoho, annual refresher training is completed by the associate. The annual refresher training covers the information security and privacy commitments of Zoho. The attendance for completion of annual refresher training is captured in Zoho Learn.	CC1.4 CC2.2 CC3.1 CC5.1 PI1.1 P5.1	Inspected for sample active associates the annual refresher training records in Zoho Learn for aspects such as ‘Associate ID’, ‘Associate name’, 'date of training completion', 'training completion status' and 'content of induction training material' to ascertain whether annual refresher training was completed by the associate and the annual refresher training covers the information security and privacy commitments of Zoho and whether the attendance for completion of annual refresher training was captured in Zoho Learn.	None	None	No Exceptions Noted.
CA11	For associates joining Zoho, the HR team enters the joining date in Zoho people. Admin team creates physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.	CC2.1 CC5.2 CC6.1 CC6.4	Inspected for sample new joiners the physical access creation log and email relating to access creation for aspects such as ‘Associate ID’, ‘Associate name’, 'associate's date of joining', 'access creation email sent on', 'access creation email sent from', 'access creation email sent to', 'access created on', 'access created by' and 'email configuration' to ascertain whether the HR team enters the joining date in Zoho people and whether the admin team created physical access for the associate based on the automatic email triggered from Zoho People after the associate's date of joining.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA12	For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.	CC2.1 CC5.2 CC6.1 CC6.4	Inspected for sample leavers the physical access revocation log, email relating to access revocation and HR Records for aspects such as 'Associate ID', 'Associate name', 'associate's last working date', 'access revocation email sent on', 'access revocation email sent from', 'access revocation email sent to', ' access revoked on', 'access revoked by' and 'email configuration' to ascertain whether the HR team enters the last working date in Zoho people and whether admin team revoked physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date.	None	3.14.1	Exception Noted. Refer Exception #2
CA13	For associate losing physical access card, the associate raise request in Zoho People. Admin team revokes physical access for the lost card and creates physical access for the new card based on the automatic email triggered from Zoho People on the date of request.	CC2.1 CC5.2 CC6.1 CC6.4	Inspected for sample access card lost cases the physical access logs and ticket from Zoho People for aspects such as 'associate's access card lost date', 'access recreation email sent on', 'access recreation email sent from', 'access recreation email sent to', 'old access revoked on', 'new access created on', 'access recreated by', 'access revoked by' and 'email configuration' to ascertain whether the associate raise request in Zoho People and whether admin team revoked physical access for the lost card and created physical access for the new card based on the automatic email triggered from Zoho People on the date of request.	None	3.14.1	No exceptions noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA14	For associates joining Zoho, the HR team creates the IAM account in Zoho people for the associate on their date of joining.	CC5.2 CC6.1 CC6.2	Inspected for sample joiners the IAM account creation log for aspects such as 'associate's date of joining', 'access created on' and 'access created by' to ascertain whether the HR team created the IAM account in Zoho people for the associate on their date of joining.	3.13.1	None	No Exceptions Noted.
CA15	For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date.	CC5.2 CC6.1 CC6.2	Inspected for sample leavers the IAM account revocation log and HR Records for aspects such as 'Associate ID', 'Associate name', 'Associate's last working date' 'Access revoked on' 'Access revoked by' 'Email sent by' 'to ascertain whether the HR team revoked the IAM account in Zoho people for the associate on their last working date.	3.13.1	None	Exception Noted. Refer Exception #3
CA16	For associates joining Zoho, the HR team notifies the sysadmin team for domain account creation. An automated SDP ticket is created and closed by the sysadmin team upon creation of the domain ID.	CC5.2 CC6.1 CC6.2	Inspected the SDP integration and for sample new joiners the domain account creation log and email relating to domain account creation for aspects such as 'Associate's date of joining ' 'Access created on' 'Access created by' 'Email sent by' 'Email sent to' 'Email sent on' to ascertain whether the HR team notified the sysadmin team for domain account creation and whether an automated SDP ticket was created and closed by the sysadmin team upon creation of the domain ID.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA17	For associates leaving Zoho, the HR team notifies the sysadmin team for domain account revocation. An automated SDP ticket is created and closed by the sysadmin team upon deletion of the domain ID.	CC5.2 CC6.1 CC6.2	Inspected for sample leavers the domain account revocation log, ticket relating to domain account revocation and HR Record for aspects such as 'Access name', 'Associate ID', 'Associate's last working date' 'Access revoked on' 'Access revoked by', 'Ticket ID', Email sent by' 'Email sent to' 'Email sent on' to ascertain whether the HR team notified the sysadmin team for domain account revocation and also whether an automated SDP ticket was created and closed by the sysadmin team upon deletion of the domain ID.	None	None	No Exceptions Noted.
CA18	For associates leaving Zoho, the sysadmin team reclaims assets of the associate on or before last working date.	CC1.4 CC1.5 CC2.1 CC6.1 CC6.2	Inspected for sample leavers the asset reclaim records for aspects such as 'Associate name', 'Associate ID', 'Last working date', 'Reclaimed by' and 'Date of asset reclaim' to ascertain whether for associates leaving Zoho, the sysadmin team reclaimed assets of the associate on or before last working date.	None	None	No Exceptions Noted.
CA19	Physical Security policy of Zoho is defined by Admin team. The policy document is reviewed and approved by Head of safety and security on an annual basis. The policy document defines the physical access restrictions for Zoho associates.	CC5.3 CC6.4	Inspected the physical security policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether physical Security policy of Zoho was defined by Admin team and the policy document was reviewed and approved by Head of safety and security on an annual basis and whether the policy document defined the physical access restrictions for Zoho associates.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA20	Visitor and vendors entering Zoho are recorded in visitor management system. The escort details are recorded as part of the registry.	CC6.4 CC6.5 CC9.2	Inspected for sample dates the visitor and vendor registry from visitor management system for aspects such as 'vendor and visitor details', 'date', 'review sign', 'Escort details' and 'location' to ascertain whether visitor and vendors entering Zoho were recorded in visitor management system and the escort details were recorded as part of the registry.	None	3.14.1	No Exceptions Noted.
CA21	Entry and Exit points of Zoho Facilities is manned by security guards. Security guard registry is maintained by the admin team to track attendance.	CC6.4 CC9.2	Inspected for sample dates the security guard registry for aspects such as entry and exit points of Zoho Facilities was manned by security guards and security guard registry was maintained by the admin team to track attendance.	None	3.14.1	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA22	Access to Facilities of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)	CC6.4 CC7.3	Inspected the physical access review records to Zoho Facilities for aspects such as 'Reviewer', 'Date of review', 'List used as part of the review' and 'Corrective action performed' to ascertain whether access to Facilities of Zoho was reviewed by the Admin team on an annual basis. Inspected the user access review report to Zoho Facilities and noted that there were no instance of discrepancies identified during Zoho Facilities access review during the examination period. Further obtained email confirmation from Admin head stating that there were no instance of discrepancies identified during Zoho Facilities access review during the examination period. Therefore, DHS LLP could not test the operating effectiveness of corrective action performed for discrepancies identified during Zoho Facilities access review during the examination period.	None	3.14.1	No Exception Noted. The operating effectiveness of corrective action performed for discrepancies identified during Zoho Facilities access review could not be tested as there was no related activity during the examination period.
CA23	The access to Server Operations Team and NOC room is restricted to Server Operations Team and NOC team members.	CC5.3 CC6.4	Inspected the user access listing of Server Operations Team and NOC room for aspects such as 'User list' and 'Team name' to ascertain whether the access to Server Operations Team and NOC room was restricted to Server Operations Team and NOC team members.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA24	For revocation of access to Server Operations Team and NOC room, the request is raised in Zoho SDP. Admin team revokes physical access to Server Operations Team and NOC room for the associate. For associates leaving from Zoho, the physical access to Server Operations Team and NOC room is revoked on the associate’s last working date.	CC5.3 CC6.4	Inspected for sample access revocation requests from SDP to Server Operations Team and NOC room and HR Records for aspects for aspects such as 'Associate's last working date', 'Ticket number', 'Date of ticket raising', 'Date of ticket closure', 'Access revoked by' and 'Access revoked on' to ascertain whether request was raised in Zoho SDP and whether admin team revoked physical access to Server Operations Team and NOC room for the associate; also whether for associates leaving from Zoho, the physical access to Server Operations Team and NOC room was revoked on the associate's last working date.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA25	Access to Server Operations Team and NOC room of Zoho is reviewed by the Admin team on an annual basis. Corrective action is performed by Admin team for discrepancies identified (if any)	CC6.4 CC7.3	Inspected the physical access review details to Zoho Facilities for aspects such as 'Reviewer' 'Date of review', 'List used as part of the review' and 'Corrective action performed' to ascertain whether Access to Server Operations Team and NOC room of Zoho was reviewed by the Admin team on an annual basis. Inspected the user access review report to Server Operations Team and NOC room and we noted that there were no instances of discrepancies identified during Server Operations Team and NOC room access review during the examination period. Further, obtained email confirmation from Admin Head, stating that, that there were no instances of discrepancies identified during Server Operations Team and NOC room access review during the examination period. Therefore, DHS LLP could not test the operating effectiveness of corrective action performed for discrepancies identified during Server Operations Team and NOC room access review during the examination period	None	None	No Exceptions Noted. The operating effectiveness of corrective action performed for discrepancies identified during Server Operations Team and NOC room access review could not be tested as there was no related activity during the examination period.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA26	Access to Facilities, Server Operations Team and NOC room of Zoho is restricted by proximity card system. In addition, Server Operations Team and NOC room are protected with PIN based access.	CC6.4 CC6.5	Inspected the Zoho Facilities Server Operations Team and NOC room of Zoho for aspects such as 'Location', 'PIN based access system status' and 'Proximity card system status' to ascertain whether access to facilities, Datacenter, Server Operations Team and NOC room of Zoho was restricted by proximity card system and whether in addition, Server Operations Team and NOC room were protected with PIN based access.	None	3.14.1	No Exceptions Noted.
CA27	Facilities, Server Operations Team and NOC room of Zoho is monitored by CCTV. The CCTV recordings are retained for a period of 60 days.	CC6.4 CC6.5 A1.2	Inspected the Zoho Facilities, Server Operations Team and NOC room of Zoho for aspects such as 'Location', 'Availability of CCTV' and 'CCTV retention period' to ascertain whether Facilities, Server Operations Team and NOC room of Zoho was monitored by CCTV and whether the CCTV recordings are retained for a period of 60 days.	None	3.14.1	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA28	Facilities, Server Operations Team and NOC room of Zoho are installed with the following environmental safeguards. The equipment is serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system	A1.2 A1.3 CC6.4 CC6.5	Inspected the Planned Preventive Maintenance reports of Zoho facilities for aspect such as 'Date of service', 'Location' 'Service report output' to ascertain whether Facilities Server Operations Team and NOC room of Zoho were installed with the following environmental safeguards and also whether the equipment was serviced on a periodic basis: - Cooling system - UPS - DG - Fire suppression system	None	3.14.1	No Exception Noted.
CA29	Mock fire drill is conducted by Admin team of Zoho on an annual basis.	A1.2 CC6.4	Inspected the annual mock fire drill report of Zoho facilities for aspects such as 'Date of drill' 'Drill participants ' 'Drill outcome' to ascertain whether mock fire drill was conducted by Admin team of Zoho on an annual basis.	None	3.14.1	No Exceptions Noted.
CA30	Hardening guidelines for onboarding corporate servers and build servers of Zoho is defined by System administration team. The guidelines document is reviewed and approved by System administration Manager on an annual basis.	CC1.2 CC1.3 CC5.2 CC6.6 CC6.7 CC7.1	Inspected Hardening guidelines of corporate servers for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether hardening guidelines for onboarding corporate servers and build servers of Zoho was defined by System administration team and whether the guidelines document was reviewed and approved by System administration Manager on an annual basis.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA31	Hardening guidelines for onboarding workstation of Zoho is defined by System Administration team. The guidelines document is reviewed and approved by System Administration Manager on an annual basis.	CC1.2 CC1.3 CC5.2 CC6.6 CC6.7 CC7.1	Inspected Hardening guidelines of workstation for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether hardening guidelines for onboarding workstation of Zoho was defined by System Administration team and whether the guidelines document was reviewed and approved by System Administration Manager on an annual basis.	None	None	No Exceptions Noted.
CA32	Security setting for password configurations and account lockout configurations of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy.	CC5.2 CC6.1 CC6.2 CC6.3 CC6.6	Inspected Zoho password policy and password configuration of Active directory, Zoho Directory , IAM and Zero Trust for aspects such as 'Password configuration', 'Account lockout configuration' and 'Password guidelines as per policy' to ascertain whether security setting for password configurations and account lockout configuration of Active Directory, Zoho Directory, Zero Trust and IAM account were defined as per Zoho password policy.	3.13.1	None	Exception Noted. Refer Exception #4
CA33	Mobile device management policy of Zoho is defined by System Administration team. The policy document is reviewed and approved by System Administration Manager on an annual basis. The policy document defines the mobile device handling process for Zoho associates.	CC1.2 CC1.3 CC5.1 CC5.3 CC6.1	Inspected Mobile device management policy for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether mobile device management policy of Zoho was defined by System Administration team and whether the policy document was reviewed and approved by System Administration Manager on an annual basis and also whether the policy document defined the mobile device handling process for Zoho associates.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA34	Zoho System Administration team maintains an asset registry of the workstations, corporate servers and build servers.	CC2.1 CC3.3 CC3.4 CC6.1 CC6.8 A1.1	Inspected the asset registry for aspects such as 'Type of asset', 'Asset assigned to' and 'Parameters' to ascertain whether Zoho System Administration team maintained an asset registry of the workstations, corporate servers and build servers.	None	None	No Exceptions Noted.
CA35	For newly onboarded corporate server and network device the hardening checklist is maintained by the respective team.	CC5.1 CC5.2 CC6.6 CC6.7 CC7.1	Inspected for sample newly onboarded devices the hardening checklist for aspects such as 'Date of onboarded', 'Hardening performed on', 'Hardening checks' to ascertain whether for newly onboarded corporate servers and network device the hardening checklist was maintained by the respective team.	None	None	Exception Noted. Refer Exception #5
CA36	The attachments of email sent to Zoho domain are scanned for malware content. The emails are quarantined if anomalies identified.	CC5.2 CC6.6 CC6.7 CC7.1	Inspected email security configuration for aspects such as 'Domain', 'Quarantine configuration' and 'Malware scan configuration' to ascertain whether the attachments of email sent to Zoho domain were scanned for malware content and whether the emails were quarantined if anomalies identified.	None	None	No Exceptions Noted.
CA37	Zoho uses manage engine mobile device management to manage the endpoints and enabling remote data wipe.	CC6.1 CC6.2 CC6.3 CC6.6 CC7.1 CC7.2	Inspected manage engine mobile device management console for aspects such as 'Type of devices monitored' and 'Remote wipe configuration'; further inspected for sample workstations the MDM configuration for aspects such as 'Hostname' and 'MDM Status' to ascertain whether Zoho used manage engine mobile device management to manage the endpoints and enabled remote data wipe.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA38	System administration team performed business continuity test for Corporate servers of Zoho on an annual basis.	CC3.2 CC7.2 CC7.3 A1.2 A1.3	Inspected business continuity test report of corporate servers for aspects such as 'Scope', 'Date of business continuity test' and 'Test outcome' to ascertain whether system administration team performed business continuity test for Corporate servers of Zoho on an annual basis.	None	None	No Exceptions Noted.
CA39	Workstations of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.	CC6.6 CC6.7 CC7.1 CC7.3 PI1.2	Inspected for sample workstations the CrowdStrike EDR console for aspects such as 'Host name', 'Type of OS', 'Location' and 'Status of EDR' to ascertain whether workstations of Zoho were installed with CrowdStrike EDR. Further inspected for sample EDR alerts the service desk plus ticket for aspects such as 'Ticket ID', 'Opened on', 'Closed on' and 'Corrective action performed' to ascertain whether system administration team performed follow-up action for anomalies identified.	None	None	No Exceptions Noted.
CA40	Workstations of Zoho are blocked from disabling CrowdStrike.	CC5.2 CC6.6 CC6.7 CC7.1 CC7.3	Inspected for sample workstations the CrowdStrike EDR console for aspects such as 'Host name', 'Type of OS', 'Location' and 'Status of EDR Disabling Block' to ascertain whether workstations of Zoho were blocked from disabling CrowdStrike.	None	None	No Exceptions Noted.
CA41	Workstations of Zoho uses encryption software to encrypt the disk.	CC5.2 CC6.6 CC6.7 CC7.1 PI1.5	Inspected for sample workstations the disk encryption configuration for aspects such as 'Host name', 'Type of OS', 'Location' and 'Status of disk encryption' to ascertain whether workstations of Zoho used encryption software to encrypt the disk.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA42	Corporate servers of Zoho are installed with CrowdStrike EDR. System administration team performs follow-up action for anomalies identified.	CC6.6 CC6.7 CC7.1 CC7.3 PI1.2	Inspected for sample corporate servers the CrowdStrike EDR console for aspects such as 'Host name', 'Type of OS', 'Location' and 'Status of EDR' to ascertain whether corporate servers of Zoho were installed with CrowdStrike EDR. Further inspected for sample EDR alerts the service desk plus ticket for aspects such as 'Ticket ID', 'Opened on', 'Closed on' and 'Corrective action performed' to ascertain whether system administration team performed follow-up action for anomalies identified.	None	None	No Exceptions Noted.
CA43	Corporate servers of Zoho are blocked from mounting removable storage media device.	CC6.1 CC6.2 CC6.3 CC6.6 CC7.1	Inspected for sample corporate servers the Disk mounting configuration for aspects such as 'Host name' and 'Disk mounting status' to ascertain whether corporate servers of Zoho were blocked from mounting removable storage media device.	None	None	No Exceptions Noted.
CA44	Corporate servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.	CC2.1 CC3.4 CC4.1 CC6.1 A1.1	Inspected for sample corporate servers the time sync configuration for aspects such as 'Host name', 'time sync configuration' and 'Time sync source' and Further Inspected the Network Time Protocol server for aspects such as ‘Host name’ and ‘Time sync source’ to ascertain whether Corporate servers of Zoho were connected to Network time protocol server and whether the Network time protocol server fetch time from authorized time sync source.	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA45	For creation of access to corporate server of Zoho, the request is raised by the user. System administration team creates access to passman for the associate based on the approval provided by System Administration Manager.	CC5.2 CC6.1 CC6.2 CC6.3	Inspected for sample access creations to corporate server of Zoho the approval records for aspects such as 'Associate date of joining', 'Associate name', 'Date of access creation', 'Approved by', 'Approved on' and 'Access created by' to ascertain whether for creation of access to corporate server of Zoho, the request is raised by the user and whether system administration team had created access to passman for the associate based on the approval provided by System Administration Manager.	None	None	No Exceptions Noted.
CA46	For associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho is revoked based on the integration with Zoho People.	CC5.2 CC6.1 CC6.2 CC6.3	Inspected the passman tool and Zoho people integration for aspects such as 'Tool name' and 'Integration with Zoho people'; Further inspected for sample access revocation the account status for aspects such as 'IAM access revocation date' and 'Account status in tool' to ascertain whether for associates leaving Zoho, the access to passman tool to access password of windows based corporate server of Zoho was revoked based on the integration with Zoho People.	None	None	No Exception Noted.
CA47	Zoho Cloud products are monitored for downtime using Site 24x7 tool. Anomalies (if any) are tracked to closure by incident management team.	CC2.2 CC2.3 CC3.1 CC4.1 CC7.3 CC7.4 CC7.5 A1.1	Inspected for sample products the site 24x7 dashboard for aspects such as 'Product name', 'DC Name' and 'Monitoring status'; Further inspected for sample incidents the 'Incident ID', 'Date of incident opening' and 'Date of incident closing', 'Incident closed by' to ascertain whether Zoho cloud products were monitored for downtime using Site 24x7 tool and whether anomalies (if any) were tracked to closure by incident management team.	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA48	For revocation of access to corporate jump server of Linux based corporate server of Zoho, the request is raised in Zoho SDP. System administration team revokes access to jump server for the associate. For associates leaving from Zoho, the access to jump server is revoked on the associate's last working date.	CC5.2 CC6.1 CC6.2 CC6.3	Inspected the user list, tickets and logs for access revocation to Jump Servers of Linux based corporate server of Zoho and we noted that there were no instances of access revocation during the examination period. Further, obtained email confirmation from System Admin Head, stating that, that there were no instances of access revocation to Linux based corporate server of Zoho during the examination period. Therefore, DHS LLP could not test the operating effectiveness of access revocation to Linux based corporate server of Zoho during the examination period	None	None	The operating effectiveness of the control activity could not be tested as there was no related activity during the examination period.
CA49	Access to passman is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).	CC5.2 CC6.1 CC6.2	Inspected the RACI Sheet and email communication relating to review of access to passman for aspects such as 'Date of review', 'Reviewed by' and 'Corrective action performed to ascertain whether access to passman was reviewed by the System administration team on an annual basis and whether corrective action was performed by System administration team for discrepancies identified (if any).	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA50	Access to corporate jump server is reviewed by the System administration team on an annual basis. Corrective action is performed by System administration team for discrepancies identified (if any).	CC5.2 CC6.1 CC6.2	Inspected the RACI Sheet and email communication relating to review of access to corporate jump server for aspects such as 'Date of review', 'Reviewed by' and 'Corrective action performed to ascertain whether access to corporate jump server was reviewed by the System administration team on an annual basis and whether corrective action was performed by System administration team for discrepancies identified (if any).	None	None	No Exceptions Noted.
CA51	Security setting for authentication to Zoho Corporate VPN is managed by Active Directory.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1	Inspected authentication configuration of VPN application for aspects such as 'Tool name' and 'Integration' to ascertain whether security setting for authentication to Zoho Corporate VPN was managed by Active Directory.	None	None	No Exceptions Noted.
CA52	Incidents raised from customer are raised as ticket in Zoho Desk Portal which is assigned to the Zoho incident management team for resolution. The relevant product team performs root cause analysis (RCA) and updates the incident in the Zoho creator tool.	CC2.2 CC2.3 CC3.1 CC4.1 CC7.3 CC7.4 CC7.5	Inspected for sample incidents, the ticket from creator tool for aspects such as ‘Incident ID’, ‘Incident Title’, ‘Description of the incident’, ‘RCA available’, ‘Raised By’ ‘Incident Cause’, ‘Incident Category’ and ‘Incident start time’ and ‘Status’ to ascertain whether incidents raised from customer were raised as ticket in Zoho Desk Portal which was assigned to the Zoho incident management team for resolution and whether the relevant product team performed root cause analysis (RCA) and updates the incident in the Zoho creator tool.	3.13.5	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA53	Local Admin Rights and access to removable device is restricted for Zoho workstations.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1	Inspected for sample workstations the local admin rights and removable device restriction configuration for aspects such as 'Host name', 'Type of OS', 'Location' and 'Status of local admin rights' to ascertain whether local Admin Rights was restricted for Zoho workstations.	None	None	Exception Noted. Refer Exception #6
CA54	Key Management Service policy of Zoho is defined by Encryption at Rest team. The policy document is reviewed and approved by Security team manager on an annual basis. The policy document defines the use of encryption and methods used.	CC5.1 CC6.1 CC6.2 CC6.3	Inspected Key management service policy for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether key management service policy of Zoho was defined by Encryption at Rest team and whether the policy document was reviewed and approved by Security team manager on an annual basis and whether the policy document defined the use of encryption and methods used.	None	None	No Exceptions Noted.
CA55	Internal audit policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Director of compliance on an annual basis. The policy document defines the roles, responsibilities and key activities of the internal audit function of Zoho.	CC1.1 CC1.2 CC1.3 CC3.1 CC4.1 CC5.1	Inspected Internal audit policy for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether internal audit policy of Zoho was defined by Information security compliance Manager and whether the policy document was reviewed and approved by Director of compliance on an annual basis and whether the policy document defined the roles, responsibilities and key activities of the internal audit function of Zoho.	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA56	Risk management policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Information Security Compliance Manager on an annual basis. The policy document defines the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.	CC1.2 CC1.5 CC3.1 CC3.2 CC4.1 CC5.1 CC9.1	Inspected Risk management policy for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether risk management policy of Zoho was defined by Information security compliance Manager and whether the policy document was reviewed and approved by Information Security Compliance Manager on an annual basis and whether the policy document defined the process for operational, strategic and IT risks related to the infrastructure and services provided by Zoho.	None	None	No Exceptions Noted.
CA57	Information Security Management System policy of Zoho is defined by Information security compliance Manager. The policy document is reviewed and approved by Chief Information Security Officer on an annual basis. The policy document defines the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.	CC1.1 CC1.2 CC1.3 CC3.1 CC5.1 CC7.2 CC9.1 P1.1	Inspected Information Security Management System policy for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether Information Security Management System policy of Zoho was defined by Information security compliance Manager and whether the policy document was reviewed and approved by Chief Information Security Officer on an annual basis and whether the policy document defined the measures to minimize risk, ensure business continuity, and meet regulatory compliance of Zoho.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA58	Business continuity plan of Zoho is defined by Information security compliance Manager. The plan document is reviewed and approved by BCP Head on an annual basis. The plan document outlines how a business will continue to operate during an unplanned disruption in Zoho.	CC3.2 CC5.1 CC7.2 CC7.3 A1.1 A1.3	Inspected Business continuity plan of Zoho for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether business continuity plan of Zoho was defined by Information security compliance Manager and whether the plan document was reviewed and approved by BCP Head on an annual basis and whether the plan document outlines how a business would continue to operate during an unplanned disruption in Zoho.	None	None	No Exceptions Noted.
CA59	Management Review Meeting is performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to review the risk assessment.	CC1.1 CC1.2 CC1.3 CC3.1 CC4.2 CC5.1 CC9.1 P4.1	Inspected management review minutes of meeting and presentation for aspects such as 'Scope', 'Audit period', 'Meeting participants', 'Date of meeting' and 'Action items' to ascertain whether Management Review Meeting was performed for the support functions of Zoho on an annual basis to discuss the key findings noted in the internal audit, incorporate management functions and also to reviewed the risk assessment.	None	None	No Exceptions Noted.
CA60	Risk assessment for the support functions of Zoho is performed on an annual basis and updated in risk registry. The risk registry is reviewed by manager of support function on an annual basis.	CC1.2 CC3.1 CC3.3 CC4.1 CC5.3 CC7.1	Inspected for sample support functions the risk registry for aspects such as 'Scope', 'Date of risk assessment', 'Risk summary', 'Reviewed by' and 'Reviewed on' to ascertain whether risk assessment for the support functions of Zoho was performed on an annual basis and updated in risk registry and whether the risk registry was reviewed by manager of support function on an annual basis.	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA61	Risk assessment for the products of Zoho on information security and privacy is performed on an annual basis and updated in risk registry. The risk registry is reviewed by product managers on an annual basis.	CC1.2 CC3.1 CC3.3 CC4.1 CC5.3 CC7.1 P4.1	Inspected for sample products the risk registry for aspects such as 'Scope', 'Date of risk assessment', 'Risk summary', 'Reviewed by', Types of risk assessment' and 'Reviewed on' to ascertain whether risk assessment for the products of Zoho on information security and privacy was performed on an annual basis and updated in risk registry and whether the risk registry was reviewed by product managers on an annual basis.	None	None	No Exceptions Noted.
CA62	Master service agreement is signed between Zoho and third party vendors. Any changes to the contracts are agreed by Zoho and the third party vendors. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.	CC2.3 CC3.3 CC4.1 CC9.2	Inspected for sample vendors the master service agreement for aspects such as 'Vendor name', 'Scope of service', 'Signatory details', 'availability of confidentiality and related clauses' and 'Tenure' to ascertain whether master service agreement was signed between Zoho and third party vendors and whether any changes to the contracts were agreed by Zoho and the third party vendors and whether the contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.	None	None	No Exception Noted.
CA63	Zoho provides data subjects with user interface (UI) screens that have a click button that captures and records a data subject's consent before the data subject submits the information.	P3.1 P3.2 P6.1	Inspected the signup page of Zoho for aspects such as 'Signup form' and 'Availability of consent option' to ascertain whether Zoho provided data subjects with user interface (UI) screens that had a click button that captured and records a data subject's consent before the data subject submits the information.	3.13.6	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA64	Cloud Products of Zoho are authenticated using identity and access management portal. Users can also authenticate using third party single sign on option.	CC5.2 CC6.1 CC6.2 CC6.3 PI1.2	Inspected for sample cloud products the authentication page for aspects such as 'Product name', 'Datacenter' and 'Authentication option' to ascertain whether cloud products of Zoho were authenticated using identity and access management portal and whether the users can also authenticate using third party single sign on option.	None	None	No Exceptions Noted.
CA65	For creation of access to admin panel of Cloud Products of Zoho, the request is raised in Zoho IAN. Server Operations Team creates access to Zodoor account for the associate based on the approval provided by Associates' Manager.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.3	Inspected for sample Zodoor account access creation from Zoho IAN for aspects such as 'Associate name', 'Joining date', 'Access approved on', 'Access created on' and ‘Request ID in IAN’ to ascertain whether for creation of access to admin panel of Cloud Products of Zoho, the request was raised in Zoho IAN and whether Server Operations Team created access to Zodoor account for the associate based on the approval provided by Associates' Manager.	None	None	No Exceptions Noted.
CA66	For associates leaving Zoho, the Zodoor account is revoked based on the integration with Zoho People.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.3	Inspected the Zero Trust and Zoho people integration for aspects such as 'Tool name' and 'Integration'; Further inspected for sample access revocation the account status for aspects such as ‘IAM access revocation date’ and ‘Account status in tool’ to ascertain whether for associates leaving Zoho, the Zodoor account was revoked based on the integration with Zoho People.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA67	IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any).	CC5.2 CC6.1 CC6.2 CC6.3	Inspected the IAM role review report for aspects such as 'Content of report', 'Date of review', 'Reviewed on', 'Approval details' and 'Corrective action taken' to ascertain whether IAM roles access to Zoho associates were reviewed on an annual basis and whether the extension of IAM roles were based on approval provided by the associate and associate's manager and whether corrective action was performed by IAM team for discrepancies identified (if any).	3.13.1	None	Exception Noted. Refer Exception #7
CA68	Product description and terms of use for Zoho Cloud and On premises products is published in company's website.	CC5.2 PI1.1 PI1.2	Inspected for sample products the product description page and terms of use page for aspects such as 'Product name', 'Product description page URL' and 'Product terms of use page URL' to ascertain whether product description and terms of use for Zoho Cloud and On premises products was published in company's website.	3.13.3	None	No Exception Noted.
CA69	Software development life cycle document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the change testing and deployment process for the product.	CC3.4 CC5.1 CC5.3 PI1.3	Inspected for sample products the software development life cycle document for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether software development life cycle document of Zoho Cloud and On premises products was defined by the product team and whether the document was reviewed and approved by Product manager on an annual basis and whether the document defined the change testing and deployment process for the product.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA70	Support process document of Zoho Cloud and On premises products is defined by the product team. The document is reviewed and approved by Product manager on an annual basis. The document defines the support process and data flow of the product.	CC2.3 CC5.3 PI1.1 PI1.2	Inspected for sample products the support process document for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether Support process document of Zoho Cloud and On premises products was defined by the product team and whether the document was reviewed and approved by Product manager on an annual basis and whether the document defined the support process and data flow of the product.	None	None	No Exception Noted.
CA71	Zoho Cloud and On premises products maintain dedicated development and test environment in local Zoho. The local Zoho environment is segregated from production environment of Zoho Cloud products.	CC5.1 CC8.1 PI1.3	Inspected for sample cloud and On premises products the production and local page for aspects such as 'Product name', 'Product page URL' and 'Local page URL' to ascertain whether Zoho Cloud and On premises products maintained dedicated development and test environment in local Zoho and whether the local Zoho environment was segregated from production environment of Zoho Cloud products.	None	None	No Exception Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA72	Changes made to Cloud and On premises products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website.	CC3.4 CC5.1 CC5.2 CC8.1 PI1.3	Inspected for sample changes made to Cloud/On-Prem product the deployment logs for aspects such as 'Build URL', 'Date of local deployment', 'Date of production deployment'; Further inspected for sample changes made to Cloud and On premises product the testcases and testing signoff record for aspects such as 'Tested by', 'Tested on' and 'Testcases' to ascertain whether changes made to Cloud and On premises products were deployed using inhouse SD tool to production and local environment and whether the build generated were tested in local Zoho and signoff was provided by product manager before deployment in production environment/publishing in website.	3.13.7	None	Exception Noted. Refer Exception #8
CA73	Changes made to Cloud and On premises products are reviewed for code vulnerabilities using inhouse Hacksaw tool. Exceptional approval is provided by the product manager if the changes are deployed in production environment/publishing in website with blocking issue.	CC3.4 CC5.1 CC8.1 PI1.3	Inspected for sample changes made to Cloud and On premises product the hacksaw report and exceptional approval records for aspects such as 'Build URL', 'Number of blocking issue', 'Exceptional approval provided by' and 'Exceptional approval provided on' to ascertain whether changes made to Cloud and On premises products were reviewed for code vulnerabilities using inhouse Hacksaw tool and whether exceptional approval was provided by the product manager if the changes were deployed in production environment/publishing in website with blocking issue.	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA74	Log of activities performed by users in Zoho Cloud products are stored using Zoho logs application.	CC6.3 CC7.1 PI1.2	Inspected for sample cloud products the Zoho logs application page for aspects such as 'Product name', 'Datacenter ID', 'Type of logs' and 'Retention of logs' to ascertain whether log of activities performed by users in Zoho Cloud products were stored using Zoho logs application.	None	None	No Exceptions Noted.
CA75	Customer Support process document of Zoho is defined by the Zoho customer support team. The document is reviewed and approved by Director of customer support team on an annual basis. The document defines the support process for Zoho products.	CC2.3 CC5.3 A1.2 PI1.1	Inspected customer support process document for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether customer support process document of Zoho was defined by the Zoho customer support team and whether the document was reviewed and approved by Director of customer support team on an annual basis and whether the document defined the support process for Zoho products.	None	None	No Exceptions Noted.
CA76	Customer support tickets raised by customer over email/chat/phone are automatically raised as ticket in Zoho desk application. The support tickets are resolved within agreed SLA with customer by Zoho Technical Support team.	CC2.3 A1.2 PI1.1 PI1.3	Inspected for sample support tickets the SDP ticket for aspects such as 'Ticket ID', 'Ticket opened on', 'Ticket closed on', 'Resolution provided', ‘SLA details’, ‘SLA as per agreement’ and 'Status' to ascertain whether customer support tickets raised by customer over email/chat/phone were automatically raised as ticket in Zoho desk application and whether the support tickets were resolved within agreed SLA with customer by Zoho Technical Support team.	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA77	Network Operations policy and procedure of Zoho is defined by the NOC team. The document is reviewed and approved by NOC manager on an annual basis. The document defines the network operations of Zoho.	CC1.1 CC1.2 CC3.1 CC5.1 CC6.1 CC6.2	Inspected Network Operations policy and procedure for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether network operations policy and procedure of Zoho was defined by the NOC team and whether the document was reviewed and approved by NOC manager on an annual basis and whether the document defined the network operations of Zoho.	None	None	No Exceptions Noted.
CA78	Servers onboarded in IDC network are hardened using standard image by server operations team.	CC5.1 CC5.2 CC6.6 CC6.7	Inspected for sample newly onboarded servers the hardening log for aspects such as ‘Hostname’, ‘Date of onboarding’, ‘Date of hardening’ and ‘Type of OS’ to ascertain whether servers onboarded in IDC network were hardened using standard image by server operations team.	None	None	Exceptions Noted. Refer Exception #9
CA79	Network diagram of Zoho is defined by the Network operations team. The network diagram is reviewed and approved by Network operations team on an annual basis. The network diagram defines the components and connections within Zoho network.	CC3.3 CC3.4 CC5.1 CC6.1 CC6.2 CC6.3	Inspected network diagram for aspects such as 'Scope', 'Content of network diagram', 'Reviewed by' and 'Date of review' to ascertain whether network diagram of Zoho was defined by the Network operations team and whether the network diagram was reviewed and approved by network operations team on an annual basis and whether the network diagram defined the components and connections within Zoho network.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA80	For creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network operations team creates access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.	CC5.2 CC6.1 CC6.2 CC6.3	Inspected for sample access creation to network operations tools the SDP ticket for aspects such as 'Associate joining date', 'Ticket ID', 'Approved by', 'Approved on', 'Access created by', 'Access created to' and 'Access created on' to ascertain whether for creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request was raised in Zoho SDP and whether network operations team created access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.	None	None	No Exceptions Noted.
CA81	For revocation of access to a Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request is raised in Zoho SDP. Network Operations team revokes access to Network Operations tools for the associate. For associates leaving from Zoho, the access to Network Operations tools is revoked on the associate's last working date.	CC5.2 CC6.1 CC6.2 CC6.3	Inspected for sample access revocation to network operations tools the SDP ticket and HR Records for aspects such as 'Associate last working date', 'Ticket ID', 'Approved by', 'Approved on', 'Access revoked by', 'Access revoked to' and 'Access revoked on' to ascertain whether for creation of access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman), the request was raised in Zoho SDP and whether network operations team created access to Network Operations tools for the associate based on the approval provided by Network Operations Manager.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA82	Access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is reviewed by the Network Operations team on an Annual basis. Corrective action is performed by Network Operations team for discrepancies identified (if any)	CC4.1 CC5.2 CC6.1 CC6.2	Inspected NOC Tool (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) user Access review report for aspects such as 'Scope of review', 'Reviewed by', 'Reviewed on' and 'Corrective action performed' to ascertain whether access to Network Operation tools (Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho was reviewed by the Network Operations team on an Annual basis and whether corrective action was performed by Network Operations team for discrepancies identified (if any)	None	None	No Exceptions Noted.
CA83	Administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho is restricted to NOC engineers.	CC5.2 CC6.1 CC6.2 CC6.3	Inspected user listing of Network operation tools for aspects such as 'user details', 'Team as per HR' and 'Type of access' to ascertain whether administrative access to Network Operation tools (NOCMON, Network Configuration Manager, Event Log Analyzer and Network Operations Passman) of Zoho was restricted to NOC engineers.	None	None	No Exceptions Noted.
CA84	Security setting for password configurations and account lockout configurations of Firewall are defined as per Zoho password policy.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1	Inspected for sample network devices the password configuration and Zoho password policy for aspects such as 'Host name', 'Password configuration', 'Account lockout configuration' and 'Password guidelines as per policy' to ascertain whether security setting for password configurations and account lockout configuration of Firewall were defined as per Zoho password policy.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA85	Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure.	CC6.6 CC7.1 CC7.3	Inspected the penetration testing report for aspects such as 'Scope', 'Scan result' and 'closure action performed' to ascertain whether penetration testing was performed for External IP of Zoho on an annual basis and whether vulnerabilities identified if any were tracked to closure.	None	None	Exception Noted. Refer Exception #10
CA86	Firewall, Router and Managed Switches are monitored for downtime and process utilization using NOCMON tool. Network Operations team performs follow-up action for anomalies identified.	CC5.1 CC6.6 CC6.7 CC7.1 CC7.3 A1.1	Inspected for sample network devices the monitoring configuration from NOCMON tool for aspects such as 'Hostname', 'Parameters monitored' and 'monitoring tool'; Further inspected for sample NOCMON alerts the tickets for aspects such as 'Ticket ID', 'Date of incident opening', 'Date of incident closing', 'Closure action performed' to ascertain whether Firewall, Router and Managed Switches were monitored for downtime and process utilization using NOCMON tool and whether Network Operations team performed follow-up action for anomalies identified.	None	None	No Exception Noted.
CA87	Log of activities performed by users in Firewall, Router and Managed Switches are stored using Zoho logs application. The access to view logs is restricted to authorized personnel from Network Operations team.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	Inspected for sample network devices the log monitoring configuration from Zoho Logs for aspects such as 'Hostname' and 'log forwarding status'; Further inspected Zoho logs application for aspects such 'Type of logs monitored' and 'Access list' to ascertain whether log of activities performed by users in Firewall, Router and Managed Switches were stored using Zoho logs application and whether the access to view logs was restricted to authorized personnel from Network Operations team.	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA88	Backup of Network device configurations (Firewall, Router and Managed Switches) are performed using Network Configuration Manager tool on a daily basis (Full Backup). In case of a backup failure, an automated email is triggered and remediation action is taken by Network Operations team.	CC5.1 CC6.6 CC6.7 CC7.1 A1.2 A1.3	Inspected for sample network devices the backup configuration from ZAC tool for aspects such as 'Hostname', 'Type of backup' and 'backup frequency'; Further inspected for sample dates the backup logs for aspects such as 'Backup status' and 'Corrective action performed' to ascertain whether backup of Network device configurations (Firewall, Router and Managed Switches) were performed using Network Configuration Manager tool on a daily basis (Full Backup) and whether in case of a backup failure, an automated email was triggered and remediation action was taken by Network Operations team.	None	None	No Exceptions Noted.
CA89	Business continuity test is performed for NOC room on an annual basis by Network Operations team.	CC3.2 CC5.1 CC7.2 A1.1 A1.3	Inspected business continuity test report for aspects such as 'Scope', 'Date of test' and 'Test Outcome' to ascertain whether business continuity test was performed for NOC room on an annual basis by Network Operations team.	None	None	No Exceptions Noted.
CA90	All rules of Zoho wide area network is blocked by default at Firewall by Network Operations team.	CC5.1 CC6.1 CC6.2 CC6.3 CC7.1	Inspected for sample firewall the firewall rules for aspects such as 'Hostname' and 'Default deny all rule' to ascertain whether all rules of Zoho wide area network was blocked by default at Firewall by Network Operations team.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA91	For addition/modification for firewall ruleset, the request is raised in Zoho SDP. Network Operations team adds/modifies firewall ruleset for request based on the approval provided by Network Operations Manager.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	Inspected for sample firewall ruleset changes the SDP ticket for aspects such as 'Ticket ID', 'Date of ticket opening', 'Date of ticket closing', 'Approved by', 'Approved on' to ascertain whether for addition/modification for firewall ruleset, the request was raised in Zoho SDP and whether Network Operations team added/modified firewall ruleset for request based on the approval provided by Network Operations Manager.	None	None	No Exceptions Noted.
CA92	For changes to network device configuration, the request is raised in Zoho SDP. Network Operations team changes network device configuration based on approval provided by Network Operations Manager.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	Inspected for sample network device configuration changes the SDP ticket for aspects such as 'Ticket ID', 'Date of ticket opening', 'Date of ticket closing', 'Approved by', 'Approved on' to ascertain whether for changes to network device configuration, the request was raised in Zoho SDP and whether network Operations team changed network device configuration based on approval provided by Network Operations Manager.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA93	Firewall rules of Zoho wide area network and local area network is reviewed by Network Operations team on a half yearly basis. Network Operations team performs follow-up action for anomalies identified.	CC5.1 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	Inspected for sample half year the firewall rule review ticket for aspects such as 'Ticket ID', 'Scope', 'Date of review' and 'Reviewed by' to ascertain whether firewall rules of Zoho wide area network and local area network was reviewed by Network Operations team on a half yearly basis. Inspected the firewall rule review ticket and we noted that there were no instances of anomalies noted from the rule review during the examination period. Further, obtained email confirmation from Network Operations Head, stating that, that there were no instances of anomalies noted from the rule review during the examination period. Therefore, DHS LLP could not test the operating effectiveness of follow-up action for anomalies identified from rule review during the examination period	None	None	No Exceptions Noted. The operating effectiveness of corrective action performed for anomalies identified from rule review could not be tested as there was no related activity during the examination period.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA94	For setup/modification to segregated VLAN, the request is raised in Zoho SDP. Network Operations team creates/modifies segregated VLAN for the request based on the approval provided by Network Operations Manager.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	Inspected for sample VLAN setup/modification requests the SDP ticket for aspects such as 'Ticket ID', 'Date of ticket opening', 'Date of ticket closing', 'Approved by', 'Approved on' to ascertain whether for setup/modification to segregated VLAN, the request was raised in Zoho SDP and whether Network Operations team created/modified segregated VLAN for the request based on the approval provided by Network Operations Manager.	None	None	No Exceptions Noted.
CA95	MAC Binding is implemented for workstation connecting from NOC room to IDC network.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1 CC7.3	Inspected for sample workstations from NOC room connecting to IDC the MAC binding configuration for aspects such as 'Host name' and 'MAC Binding configuration' to ascertain whether MAC Binding was implemented for workstation connecting from NOC room to IDC network.	None	None	No Exceptions Noted.
CA96	Communication between primary and secondary datacenter are by ethernet over MACsec security. Standby IPsec tunnel is established to ensure redundancy of connectivity.	CC5.1 CC6.6 CC6.7 CC7.1 CC7.2 A1.2	Inspected the tunneling configuration for aspects such as 'Datacenter ID', 'Authentication protocol' and 'Availability of standby IPsec tunnel' to ascertain whether Communication between primary and secondary datacenter were by ethernet over MACsec security and whether standby IPsec tunnel was established to ensure redundancy of connectivity.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA97	Zoho IDC network and corporate network are supported by primary and standby ISP Link to ensure redundancy of internet connectivity.	CC4.2 CC5.3 CC6.6 CC6.7 CC7.2 A1.1	Inspected the ISP link configuration for aspects such as 'Datacenter ID' and 'Availability of redundant ISP' to ascertain whether Zoho IDC network and corporate network were supported by primary and standby ISP Link to ensure redundancy of internet connectivity.	None	None	No Exceptions Noted.
CA98	Firewall, Router and Managed Switches of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.	CC2.1 CC3.4 CC4.1 CC6.1 A1.1	Inspected for sample network device time sync configuration for aspects such as 'Host name', 'Time sync configuration' and 'Time sync source' to ascertain whether Firewall, Router and Managed Switches of Zoho were connected to Network time protocol server and whether the network time protocol server fetch time from authorized time sync source.	None	None	No Exceptions Noted.
CA99	Zoho Network Operations team maintains an asset registry of the Firewalls, Routers and Managed Switches.	CC2.1 CC3.3 CC5.1 CC6.7 CC7.1	Inspected the asset inventory for aspects such as 'Type of asset', 'Asset owner' and 'Criticality' to ascertain whether Zoho Network Operations team maintained an asset registry of the Firewalls, Routers and Managed Switches.	None	None	No Exceptions Noted.
CA100	Ingress traffic to IDC network of Zoho is scanned for Distributed Denial of Service attack by DDoS Monitoring tool.	CC5.3 CC6.6 CC6.7 CC7.1 CC7.5 A1.1	Inspected the DDoS Monitoring configuration for aspects such as 'Datacenter ID', 'Ingress source' and 'Implementation of DDoS monitoring' to ascertain whether Ingress traffic to IDC network of Zoho was scanned for Distributed Denial of Service attack by DDoS Monitoring tool.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA101	Network Operations team reviews the third party reports of co location datacenter on an annual basis. Follow-up action is performed by compliance team for exceptions identified.	CC1.3 CC3.2 CC4.1 CC5.1 CC6.5 CC7.4 P6.4	Inspected Tracker and email relating to review of third party reports for aspects such as 'Datacenter ID', 'Vendor name', 'Exceptions identified', 'Relevance to Zoho' and 'Follow-up action performed' to ascertain whether Network Operations team reviewed the third party reports of co location datacenter on an annual basis and whether follow-up action was performed by compliance team for exceptions identified.	None	None	No Exceptions Noted.
CA102	Master service agreement is signed between Zoho and co location datacenter hosting service vendor. Any changes to the contracts are agreed by Zoho and the co location datacenter hosting service vendor. The contract includes the scope of services to be provided, confidentiality and other related commitments / clauses.	CC2.3 CC3.3 CC4.1 CC9.2 P6.2 P6.4 P6.5	Inspected the master service agreement with co-location vendors for aspects such as 'Datacenter ID', 'Vendor name', 'Signatory details', 'Scope', 'Availability of confidentiality and related clause' and 'Tenure' to ascertain whether master service agreement was signed between Zoho and co location datacenter hosting service vendor and whether any changes to the contracts were agreed by Zoho and the co location datacenter hosting service vendor and whether the contract included the scope of services to be provided, confidentiality and other related commitments / clauses.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA103	Zoho enters into Master Service Agreement (MSA) with customer based on request raised. The agreement covers scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.	CC2.3 CC3.3 CC4.1 CC9.2 A1.1 C1.1 PI1.1 P6.4 P6.5	Inspected for sample MSA request from customer the agreement and ticket for aspects such as 'Request ID', 'Date of request opening', 'Date of request closing', 'Signatory', 'availability of confidentiality and related clauses' and 'Tenure' to ascertain whether Zoho entered into Master Service Agreement (MSA) with customer based on request raised and whether the agreement covered scope, definition of services and confidentiality requirements relating to hosting and support services of Zoho application.	3.13.2	None	No Exceptions Noted.
CA104	Disciplinary complaints (if any) are raised to Zoho's HR team for appropriate action as per Zoho Disciplinary action policy.	CC1.1 CC1.2 CC1.3 CC1.5 CC2.3	Inspected the disciplinary complaints tracker and noted that there were no instance of disciplinary complaints raised during the examination period. Further obtained email confirmation from HR head stating that there were no instance of disciplinary complaints during the examination period. Therefore, DHS LLP could not test the operating effectiveness of follow up action performed for disciplinary complaints raised during the examination period.	None	None	The operating effectiveness of the control activity could not be tested as there was no related activity during the examination period.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA105	Zoho legal team records the data disclosure request raised to Zoho. When required, consent of data subject is obtained before processing the request. Privacy team reviews the data disclosure request status on an annual basis.	P5.1 P6.1 P6.2 P6.7	Inspected for sample Disclosure requests the ticket for aspects such as 'Request ID', 'Date of request opening', 'Date of request closing', 'consent from customer', 'type of request' and 'type of data shared' to ascertain whether Zoho legal team recorded the data disclosure request raised to Zoho and whether when required, consent of data subject was obtained before processing the request and whether privacy team reviewed the data disclosure request status on an annual basis.	None	None	No Exceptions Noted.
CA106	Server Operations policy and procedure of Zoho is defined by the Server Operations team. The document is reviewed and approved by Server Operations manager on an annual basis. The document defines the server operations of Zoho including procedures for degaussing the disks.	CC2.1 CC4.1 CC5.3 CC6.4 CC7.3	Inspected Server Operations policy and procedure document for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether server operations policy and procedure of Zoho was defined by the Server Operations team and whether the document was reviewed and approved by Server Operations manager on an annual basis and whether the document defined the server operations of Zoho including procedures for degaussing the disks.	None	None	No Exceptions Noted.
CA107	For associates joining Zoho, the Zero Trust account is created based on the integration with Zoho People.	CC2.1 CC5.2 CC6.1 CC6.2	Inspected the Zero Trust and Zoho people integration aspects such as 'Tool name' and 'Integration'; Further inspected for sample access creation the account status for aspects such as ‘IAM access creation date’ and ‘Account status in tool’ to ascertain whether for associates joining Zoho, the Zero Trust account was created based on the integration with Zoho People.	None	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA108	For associates leaving Zoho, the Zero Trust account is revoked based on the integration with Zoho People.	CC2.1 CC5.2 CC6.1 CC6.2	Inspected the Zero Trust and Zoho people integration for aspects such as 'Tool name' and 'Integration' ; Further inspected for sample access revocation the account status for aspects such as 'IAM access revocation date' and 'Account status in tool' to ascertain whether for associates leaving Zoho, the Zero Trust account was revoked based on the integration with Zoho People.	None	None	No Exceptions Noted.
CA109	For creation of access to Zero Trust policy, the request is raised in Zero trust application by the associate. SPM team creates access to the associate based on the report from hardening agent installed at the associate's endpoint.	CC2.1 CC3.4 CC5.2 CC6.1 CC6.2	Inspected for sample zero trust policy access creations the ticket for aspects such as 'Policy name', 'Approved by', 'Approved on', 'Access created by', 'Access created on' and 'Hardening agent version' to ascertain whether for creation of access to Zero Trust policy, the request was raised in Zero trust application by the associate and whether SPM team created access to the associate based on the report from hardening agent installed at the associate's endpoint.	None	None	No Exceptions Noted.
CA110	The logs for just in time access are recorded and stored in Zero trust application.	CC2.2 CC5.2 CC6.3 CC6.5 CC7.1	Inspected the logs from Zero trust for aspects such as 'Date of log' and 'parameters recorded' to ascertain whether the logs for just in time access were recorded and stored in Zero trust application.	None	None	No Exceptions Noted.
CA111	Data copy restriction is imposed for IDC servers of Zoho.	CC5.2 CC6.6 CC6.7 CC7.1	Inspected for sample IDC servers the security configuration for aspects such as 'Host name' and 'Data copy restriction' to ascertain whether data copy restriction was imposed for IDC servers of Zoho.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA112	IDC servers of Zoho are monitored for execution of sensitive commands using HI agent installed in the server. The logs are centrally stored in Zoho logs application for a period of 30 days.	CC4.1 CC5.2 CC6.6 CC6.7 CC7.1 PI1.4 A1.2	Inspected for sample IDC servers the monitoring agent for aspects such as 'Host name' and 'Status of HI Agent' to ascertain whether IDC servers of Zoho were monitored for execution of sensitive commands using HI agent installed in the server. Further inspected the Zoho logs application for aspects such as 'Datacenter ID', 'Type of log' and 'Log retention period' to ascertain whether the logs were centrally stored in Zoho logs application for a period of 30 days.	None	None	No Exceptions Noted.
CA113	Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.	CC6.7 CC7.2 CC7.3 A1.1 A1.3	Inspected the Disaster recovery readiness report for aspects such as 'Datacenter ID', 'Date of test' and 'Test outcome' to ascertain whether server operations team on an annual basis switched service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness.	None	None	Exception Noted. Refer Exception #11
CA114	For creation of access to Jump server, the request is raised in Zoho SDP. Server Operations team creates access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.	CC2.1 CC5.2 CC6.1 CC6.2 CC6.3	Inspected for sample access creations to jump server the SDP ticket for aspects such as 'Ticket ID', 'Associate name', 'Associate date of joining', 'Approved by', 'Approved on', 'Access created by' and 'Access created on' to ascertain whether for creation of access to Jump server, the request was raised in Zoho SDP and whether server operations team created access to jump server and IDC server account for the associate based on the approval provided by Server Operations Manager from puppet tool.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA115	For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date.	CC2.1 CC5.2 CC6.1 CC6.2 CC6.3	Inspected for sample access revocations to jump server the SDP ticket and HR Records for aspects such as 'Ticket ID', 'Associate name', 'Associate last working date', 'Access revoked by' and 'Access revoked on' to ascertain whether for revocation of access to jump server, the request was raised in Zoho SDP and whether server operations team revoked access to Jump server and IDC server account for the associate and whether for associates leaving from Zoho, the access to Jump server and IDC server account was revoked on the associate's last working date.	None	None	Exception Noted. Refer Exception #12
CA116	Administrative access to Jump Server of Zoho is restricted to Server Operations team.	CC5.1 CC6.1 CC6.2 CC6.3	Inspected the user access list of jump server for aspects such as 'User listing' and 'Team name' to ascertain whether administrative access to Jump Server of Zoho was restricted to Server Operations team.	None	None	No Exceptions Noted.
CA117	Security setting for password configurations and account lockout configuration of jump server are generated in Zoho Passman tool based on the configuration defined in Zoho password policy.	CC5.2 CC6.1 CC6.2 CC6.3 CC7.1	Inspected Zoho password policy and password setting of jump server for aspects such as 'Password guidelines', 'Password settings' and 'Account lockout settings' to ascertain whether security setting for password configurations and account lockout configuration of jump server were generated in Zoho Passman tool based on the configuration defined in Zoho password policy.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA118	For creation of access to Server Operation tools (ZAC and Server Operations Passman), the request is raised in Zoho SDP. Server Operations team creates access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.	CC2.1 CC5.2 CC6.1 CC6.2	Inspected for sample access creations to server operation tools the SDP ticket for aspects such as 'Associate joining date', 'Ticket ID', 'Approved by', 'Approved on', 'Access created by', 'Access created to' and 'Access created on' to ascertain whether for creation of access to Server Operation tools (ZAC and Server Operations Passman), the request was raised in Zoho SDP and whether server operations team created access to Server Operations tools for the associate based on the approval provided by Server Operations Manager.	None	None	No Exceptions Noted.
CA119	For associates leaving Zoho, the access to Server Operations Passman tool is revoked based on the integration with IAM. For associates leaving Zoho, the access to ZAC is revoked based on the integration with Zoho People.	CC2.1 CC5.2 CC6.1 CC6.2	Inspected the passman tool and IAM integration for aspects such as 'Tool name' and 'Integration'; Further inspected for sample access revocation the account status for aspects such as ‘IAM access revocation date’ and ‘Account status in tool’ to ascertain whether for associates leaving Zoho, the access to Server Operations Passman tool was revoked based on the integration with IAM. Further inspected the ZAC tool and Zoho people integration for aspects such as 'Tool name' and 'Integration'; Further inspected for sample access revocation the account status for aspects such as ‘IAM access revocation date’ and ‘Account status in tool’ to ascertain whether for associates leaving Zoho, the access to ZAC was revoked based on the integration with Zoho People.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA120	Administrative access to Server Operation tools (ZAC and Server Operations Passman) of Zoho is restricted to Server Operations Team.	CC5.1 CC6.1 CC6.2 CC6.3	Inspected the user access list of server operations tools for aspects such as 'User listing' and 'Team name' to ascertain whether administrative access to server operation tools (ZAC and Server Operations Passman) of Zoho was restricted to Server Operations Team.	None	None	No Exceptions Noted.
CA121	Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.	CC3.4 CC5.2 CC6.1 CC6.2 CC6.7 CC7.1 CC7.3	Inspected for sample IDC patches the ticket for aspects such as 'Patch ID', 'Tested by', 'Tested on', 'Approved by', 'Approved on' and 'Deployed on' to ascertain whether operating system of IDC servers were patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager.	None	None	Exception Noted. Refer Exception #13
CA122	Server Operations team has implemented load balancers for IDC servers.	CC5.1 CC6.7 CC7.1 CC7.2 A1.1	Inspected for sample IDC servers the load balancing configuration for aspects such as 'Host name' and 'Integration with load balancer' to ascertain whether server operations team had implemented load balancers for IDC servers.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA123	Files uploaded to Zoho applications are scanned for malware content before storing data in IDC network. Anomalies identified if any are blocked from upload. Malware check validation for application code relating to file upload is validated using Hacksaw tool.	CC3.4 CC5.2 CC6.6 CC6.7 CC7.1 CC7.3 PI1.2	Inspected the malware monitoring configuration for aspects such as 'Malware database', 'Scan scope' and 'follow-up action configuration' to ascertain whether files uploaded to Zoho applications were scanned for malware content before storing data in IDC network and whether anomalies identified if any were blocked from upload. Further inspected the hacksaw tool for aspects such as 'Hacksaw validation rule' and 'file upload check' to ascertain whether malware check validation for application code relating to file upload was validated using Hacksaw tool.	None	None	No Exceptions Noted.
CA124	IDC servers of Zoho are connected to Network time protocol server. The Network time protocol server fetch time from authorized time sync source.	CC2.1 CC3.4 CC4.1 CC6.1 A1.1	Inspected for sample IDC servers the time sync configuration for aspects such as 'Host name', 'time sync configuration' and 'Time sync source' to ascertain whether IDC servers of Zoho are connected to Network time protocol server and whether the Network time protocol server fetch time from authorized time sync source.	None	None	No Exceptions Noted.
CA125	IDC servers of Zoho are restricted from accessing internet.	CC5.1 CC6.6 CC6.7 CC7.1	Inspected for sample IDC servers the ping configuration for aspects such as 'Host name' and 'Internet access block' to ascertain whether IDC servers of Zoho were restricted from accessing internet.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA126	IDC servers of Zoho are blocked from mounting removable device.	CC5.2 CC6.6 CC6.7 CC7.1	Inspected for sample IDC servers the mount configuration for aspects such as 'Host name' and 'removable device block' to ascertain whether IDC servers of Zoho were blocked from mounting removable device.	None	None	No Exceptions Noted.
CA127	Zoho Server Operations team maintains an asset registry of the IDC Servers.	CC2.1 CC3.3 CC5.1 CC6.1 CC6.8	Inspected the asset inventory for aspects such as 'Type of asset' and 'Parameters' to ascertain whether Zoho server operations team maintained an asset registry of the IDC Servers.	None	None	No Exceptions Noted.
CA128	Zoho uses asset discovery tool to identify and track the servers added in IDC network.	CC2.1 CC5.1 CC6.1 CC6.7 CC7.1	Inspected the ZAC tool configuration for aspects such as 'Scan source' and 'Datacenter ID' to ascertain whether Zoho used asset discovery tool to identify and track the servers added in IDC network.	None	None	No Exceptions Noted.
CA129	Server operations team maintain an asset disposal registry at Zoho Datacenter. The assets are degaussed and disposed based on the approval provided by Server operations manager.	CC3.4 CC5.3 CC6.5 CC7.1 A1.1 P4.1	Inspected for sample assets disposed the approval records and asset disposal registry for aspects such as 'Asset ID', 'Disposed on', 'Approved by', 'Approved on' and 'Parameters in registry' to ascertain whether server operations team maintained an asset disposal registry at Zoho Datacenter and whether the assets were degaussed and disposed based on the approval provided by Server operations manager.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA130	Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure.	CC6.6 CC7.1 CC7.3	Inspected for sample weeks the vulnerability assessment report for aspects such as 'Scope', 'Scan result' and 'follow-up performed' to ascertain whether vulnerability assessment was performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis and whether vulnerabilities identified if any were notified to relevant team for closure.	None	None	Exception Noted. Refer Exception #14
CA131	Hardening guidelines for onboarding IDC Servers of Zoho is defined by Server Operations team. The guidelines document is reviewed and approved by Server Operations Manager on an annual basis.	CC3.4 CC5.3 CC6.1 CC6.7 CC7.1	Inspected Hardening guidelines of IDC servers for aspects such as 'Document name', 'Reviewed by', 'Approved by', 'Date of review' and 'Content of document' to ascertain whether hardening guidelines for onboarding IDC Servers of Zoho was defined by server operations team and whether the guidelines document was reviewed and approved by Server Operations Manager on an annual basis.	None	None	No Exceptions Noted.
CA132	Restoration of backup of IDC servers are performed using ZAC tool based on request from customer.	CC6.1 CC6.7 A1.2 A1.3 PI1.5	Inspected for sample backup restoration request the restoration tickets for aspects such as ‘Ticket ID’, ‘Date of request’, ‘Date of closure’ and ‘Restoration status’ to ascertain whether restoration of backup of IDC servers were performed using ZAC tool based on request from customer.	3.13.4	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA133	Backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) are configured using ZAC tool by Server Operations team.	CC4.1 CC5.1 CC6.7 CC7.1 A1.2 PI1.5	Inspected for sample IDC servers the backup configuration from ZAC tool for aspects such as 'Host name', 'Type of backup' and 'Backup frequency' to ascertain whether backup of IDC servers on a daily basis (incremental backup) and weekly basis (full backup) were configured using ZAC tool by Server Operations team.	None	None	No Exception Noted.
CA134	Data stored in IDC network are set up with redundant database clusters to ensure mirroring of customer data.	CC6.7 CC7.2 A1.1 A1.2 PI1.4 PI1.5	Inspected for sample IDC servers the cluster configuration for aspects such as 'Host name' and 'implementation of redundant cluster' to ascertain whether data stored in IDC network were set up with redundant database clusters to ensure mirroring of customer data.	None	None	No Exceptions Noted.
CA135	Members of the privacy staff verify that the entity has legal grounds to collect data from the data subjects and that such legal grounds are documented prior to collection. Additionally, on a periodic basis, the privacy team verify that the entity has requested and received explicit written consent from the data subjects, when such consent is required.	P2.1 P3.1 P5.1	Inspected the minutes of meeting of privacy management review meeting and master activity registry for aspects such as ‘Reviewed by’, ‘Reviewed on’ and ‘Content of review’ to ascertain whether members of the privacy staff verified that the entity had legal grounds to collect data from the data subjects and that such legal grounds were documented prior to collection and whether additionally, on a periodic basis, the privacy team verified that the entity had requested and received explicit written consent from the data subjects, when such consent was required.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA136	On an annual basis, Director of Compliance (DOC) reviews cases relating to denial of data subject requests and validate the appropriate justifications provided thereof.	P5.1 P5.2 P6.5 P6.7 P8.1	Inspected the SDP tickets and privacy minutes of meeting for aspects such as 'Ticket ID', 'Request denial reason', 'Reviewed by' and 'Reviewed on' to ascertain whether on an annual basis, Director of Compliance (DOC) reviewed cases relating to denial of data subject requests and validate the appropriate justifications provided thereof.	None	None	No Exceptions Noted.
CA137	Privacy team maintains inventory of data collected from the data subjects. The inventory is reviewed on an annual basis by Privacy team to ensure the documentation is kept current and includes the location of the data, a description of the data, and identified data owners.	P4.2	Inspected the minutes of meeting of Privacy management review meeting and master activity registry for aspects such as 'Reviewed by', 'Reviewed on' and 'Content of review' to ascertain whether privacy team maintained inventory of data collected from the data subjects and whether the inventory was reviewed on an annual basis by Privacy team to ensure the documentation was kept current and included the location of the data, a description of the data, and identified data owners.	None	None	No Exceptions Noted.
CA138	Changes made to Cloud products are reviewed for PIA requirement by Data Privacy Coordinators. For changes that require PIA the change is assessed for privacy implications by Privacy team.	P3.1 P5.1 P6.1 P6.3 P6.6 P7.1	Inspected for sample changes made to cloud products the privacy impact assessment report for aspects such as 'Build URL', 'PIA requirement status', 'PIA requirement reviewed by', 'Date of build deployment', 'Date of PIA' and 'PIA Output' to ascertain whether changes made to Cloud products were reviewed for PIA requirement by Data Privacy Coordinators and whether for changes that required PIA the change was assessed for privacy implications by Privacy team.	None	None	No Exception Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA139	Data Privacy Coordinators are designated for each product team of Zoho. An annual refresher training covering the PIA as part of change application management process is provided for the Data Privacy Coordinators. The attendance for completion of annual refresher training is captured in Zoho Learn.	P3.1 P5.2 P6.1 P7.1 PI1.1	Inspected for sample data privacy coordinators the training completion records for aspects such as 'Associate name' and 'Training completion date' to ascertain whether Data Privacy Coordinators are designated for each product team of Zoho and whether an annual refresher training covering the PIA as part of change application management process is provided for the Data Privacy Coordinators and whether the attendance for completion of annual refresher training is captured in Zoho Learn.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA140	Management Review Meeting is performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that is collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items. For any new personal information that is collected, systems and processes are updated to provide notice to the data subjects.	P1.1 P4.2 P4.3 P5.1 P5.2 P7.1 P8.1	Inspected the privacy minutes of meeting and master activity registry for aspects such as 'Reviewed by', 'Reviewed on' and 'Content of review' to ascertain whether Management Review Meeting was performed for Privacy team Zoho on an annual basis to discuss the new types of personal information that was collected and the effect on privacy practices, including detailed use, ability to opt-out, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of personal information items and whether for any new personal information that is collected, systems and processes were updated to provide notice to the data subjects. Inspected privacy minutes of meeting and we noted that there were no instances of new type of personal information collected during the examination period. Further, obtained email confirmation from Privacy Head, stating that, that there were no instances of new type of personal information collected during the examination period. Therefore, DHS LLP could not test the operating effectiveness providing notice for new personal information collected during the examination period.	None	None	No Exceptions Noted. The operating effectiveness of providing notice for new type of personal information collected could not be tested as there was no related activity during the examination period.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA141	Zoho has constituted a Privacy Team which is responsible for implementing and maintaining the data privacy program at Zoho. Privacy team report to the Director of Compliance who in-turn reports to the Vice President.	CC3.1 CC4.2 P6.1 P7.1	Inspected the privacy team organization chart for aspects such as 'Roles and responsibilities' and 'Reporting lines' to ascertain whether Zoho had constituted a Privacy Team which was responsible for implementing and maintaining the data privacy program at Zoho and whether privacy team report to the Director of Compliance who in-turn reported to the Vice President.	None	None	No Exceptions Noted.
CA142	For new/changes made to consent process, the business unit personnel obtains approval from Director of Compliance (DOC) before implementing the change.	P2.1 P3.2 P6.1 P8.1	Inspected the minutes of meeting of Privacy management review meeting and we noted that there were no instances of new/changes made to consent process during the examination period. Further, obtained email confirmation from Privacy Head, stating that, that there were no instances of new/changes made to consent process during the examination period. Therefore, DHS LLP could not test the operating effectiveness of the control activity during the examination period	None	None	The operating effectiveness of the control activity could not be tested as there was no related activity during the examination period.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA143	For creation of access to Key management service tool of Zoho, the request is raised via Email. EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.	CC5.2 CC6.1 CC6.2	Inspected for sample user creations to key management service tool the approval records for aspects such as 'Associate name', 'Associate date of joining', 'Approved by', 'Approved on', 'Access created on' and 'Access raised on' to ascertain whether for creation of access to Key management service tool of Zoho, the request was raised via Email and whether EAR team lead creates access to KMS tool for the associate based on the approval provided by EAR team manager.	None	None	No Exceptions Noted.
CA144	For associates leaving Zoho, the access to Key management service tool is revoked based on the integration with Zoho People.	CC5.2 CC6.1 CC6.2	Inspected the key management service tool and Zoho people integration for aspects such as 'Tool name' and 'Integration'; Further inspected for sample access revocation the account status for aspects such as 'IAM access revocation date' and 'Account status in tool' to ascertain whether for associates leaving Zoho, the access to Key management service tool was revoked based on the integration with Zoho People.	None	None	No Exceptions Noted.
CA145	The privacy policy of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The policy outlines the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.	CC1.3 CC4.1 CC5.1 P5.1	Inspected privacy policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether the privacy policy of Zoho was defined by the Legal team and was reviewed and approved annually by the General Counsel and whether the policy outlined the limitations on the collection and processing of information, as well as provisions regarding notice, usage, and disclosure.	3.13.6	None	No Exceptions Noted.

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#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA146	Procedure for data subject correction request in Zoho is defined by privacy team. The policy document is reviewed and approved by Director of IT on an annual basis.	P4.3 P5.2 P7.1	Inspected Data Deletion and Rectification Process of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether procedure for data subject correction request in Zoho was defined by privacy team and whether the policy document was reviewed and approved by Director of IT on an annual basis.	None	None	No Exceptions Noted.
CA147	The policy for the retention and disposal of client information upon the discontinuation of Zoho services is defined by the Legal team and is reviewed and approved annually by the General Counsel. This policy is published on the corporate website.	CC5.3 C1.2 PI1.1 P4.3	Inspected privacy policy of Zoho and Zoho website for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision', 'Availability of policy in website' and 'content' to ascertain whether the policy for the retention and disposal of client information upon the discontinuation of Zoho services was defined by the Legal team and was reviewed and approved annually by the General Counsel and whether this policy was published on the corporate website	3.13.3	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA148	The privacy notice of Zoho is defined by the Legal team and is reviewed and approved annually by the General Counsel. The notice outlines the following: 1. Notification of a mechanism to opt-out of the collection and use of their personal information upon collection and upon changes to the purpose and use of personal information 2. Policies regarding retention, sharing, disclosure, and disposal of their personal information 3. The mechanism(s) to access, make changes to, or make inquiries regarding their personal information 4. Additional sources of personal information used to enhance, enrich, or infer (through cross-reference) personal information already provided by the data subject upon collection.	CC1.3 CC4.1 CC5.1 P1.1 P3.1 P4.1 P5.1	Inspected privacy policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether the privacy notice of Zoho was defined by the Legal team and was reviewed and approved annually by the General Counsel and whether the notice satisfied the criteria specified in the control activity.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA149	The policy for choice and consent is defined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Consent is obtained before the personal information is processed or handled. 2. To ensure that consent is freely given, requests for consent are designed not to be deceptive intimidating or imply that failure to provide consent will result in significant negative consequences. 3. When authorization is required (explicit consent), the authorization is obtained in writing. 4. Implicit consent has clear actions on how a data subject opts out. 5. Action by a data subject to constitute valid consent. 6. Requests for consent are designed to be appropriate to the age and capacity of the data subject and to the particular circumstances.	P2.1 P3.2 P5.1	Inspected privacy policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether the policy for choice and consent was defined as part of the privacy policy by the Legal team and was reviewed and approved annually by the General Counsel and whether the policy satisfied the criteria specified in the control activity.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA150	The definition of sensitive personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel.	P2.1 P3.1 P5.1	Inspected privacy policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether the definition of sensitive personal information was outlined as part of the privacy policy by the Legal team and was reviewed and approved annually by the General Counsel.	None	None	No Exceptions Noted.
CA151	The use of personal information is outlined as part of the privacy policy by the Legal team and is reviewed and approved annually by the General Counsel. The policy covers the following: 1. Conformity with the purposes identified in the entity's privacy notice. 2. Conformity with the consent received from the data subject. 3. Compliance with applicable laws and regulations.	P4.1 P5.2 P7.1	Inspected privacy policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether the use of personal information was outlined as part of the privacy policy by the Legal team and was reviewed and approved annually by the General Counsel and whether the policy satisfied the criteria specified in the control activity.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA152	Procedure for personal information retention is defined as part of privacy policy by the legal team. The policy document is reviewed and approved by the General Counsel on an annual basis. The policy covers the following: 1. The system processes in place to delete information in accordance with specific retention requirements. 2. Deletion of backup information in accordance with a defined schedule. 3. Requires approval by the Director of Compliance (DOC) for information to be retained beyond its retention period and specifically marks such information for retention. 4. Annually reviews information marked for retention.	C1.1 C1.2 P4.2 P7.1	Inspected privacy policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether procedure for personal information retention was defined as part of privacy policy by the legal team and whether the policy document was reviewed and approved by the General Counsel on an annual basis and whether the policy satisfied the criteria specified in the control activity.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA153	The Data Subject Access Request policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information.	P5.1 P6.7 P8.1	Inspected subject access request policy and procedure for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether the Data Subject Access Request policy of Zoho was defined by the Privacy team and was reviewed and approved annually by the Director of Compliance and whether the policy document defined authentication of data subjects into system and how the entity personnel are to respond to requests by data subjects to access their information.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA154	Privacy practice to data subject of the system is defined as part of privacy notice of Zoho defined by legal team. The notice is reviewed and approved by General Counsel on an annual basis. The notice document defines the following: 1. readily accessible and made available to the data subject. 2. Provided in a timely manner to the data subjects 3. Clearly dated to allow data subjects to determine whether the notice has changed since the last time they read it or since the last time they submitted personal information to the entity. 4. informs data subjects of a change to a previously communicated privacy notice 5. Documents the changes to privacy practices that were communicated to data subjects	CC2.3 CC5.3 P1.1 P3.2 P5.1	Inspected privacy policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether privacy practice to data subject of the system was defined as part of privacy notice of Zoho defined by legal team and whether the notice was reviewed and approved by General Counsel on an annual basis and whether the notice satisfied the criteria specified in the control activity.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA155	Procedure for data subject related communication to internal and external users is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The procedure defines the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.	P1.1 P3.2 P4.1 P5.1 P5.2 P6.1 P6.3 P6.6	Inspected privacy policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether procedure for data subject related communication to internal and external users was defined as part of privacy policy by legal team and whether the policy document was reviewed and approved by Director of Compliance on an annual basis and whether the procedure defined the purpose and use of the collection of personal information, including detailed use, ability to optout, enhancement (enrichment) or inference, sharing, disclosure, access, security, retention, and disposal of privacy information.	3.13.6	None	No Exceptions Noted.
CA156	Procedure to determine if explicit consent is required is defined as part of privacy policy by legal team. The policy document is reviewed and approved by Director of Compliance on an annual basis. The policy defines the procedures to assess the nature of the information collected to determine whether personal information received requires an explicit consent and procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.	P2.1 P3.2 P5.2	Inspected privacy policy of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether procedure to determine if explicit consent was required was defined as part of privacy policy by legal team and whether the policy document was reviewed and approved by Director of Compliance on an annual basis and whether the policy defined the procedures to assess the nature of the information collected to determine whether personal information received required an explicit consent and procedures to assess the need for obtaining and recording consents with respect to new products, software, relationships, and transactions.	None	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA157	The privacy team establishes a process to identify and review applicable privacy laws and regulations, as well as to determine consent requirements. This document is reviewed and approved annually by the Director of Compliance. The document defines the procedure to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data.	P2.1 P3.2 P5.2	Inspected consent guidelines and consent seeking process document of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether the privacy team established a process to identify and review applicable privacy laws and regulations, as well as to determine consent requirements and whether this document was reviewed and approved annually by the Director of Compliance and also whether the document defined the procedure to determine whether they require the entity to obtain consent, or whether the entity possesses other legal ground to process the data.	None	None	No Exceptions Noted.
CA158	Procedure to determine PIA requirement is defined by Privacy team. The procedure document is reviewed and approved by Director of Compliance on an annual basis.	P3.1 P6.1	Inspected data privacy protection impact assessment policy and procedure of Zoho for aspects such as 'preparer', 'reviewer', 'approver', 'change history', 'date of revision' and 'content' to ascertain whether procedure to determine PIA requirement was defined by Privacy team and whether the procedure document was reviewed and approved by Director of Compliance on an annual basis.	None	None	No Exceptions Noted.
CA159	Privacy team reviews the complaints related to privacy raised to Zoho against unfair or unlawful practices.	CC7.5 P3.1 P4.3 P8.1	Inspected for sample privacy related complaints the tickets for aspects such as 'Ticket ID', 'Ticket opened on', 'Ticket closed on', 'Closed by' and 'Closure action' to ascertain whether privacy team reviewed the complaints related to privacy raised to Zoho against unfair or unlawful practices.	3.13.5	None	No Exceptions Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA160	On an annual basis, Director of Compliance (DOC) reviews cases relating to request raised by data subjects for disagreements over the accuracy of personal data and validate the appropriate justifications provided thereof.	P5.2 P7.1 P8.1	Inspected the SDP tickets of Zoho and we noted that there were no instances of request raised by data subjects for disagreements over the accuracy of personal data during the examination period. Further, obtained email confirmation from Privacy Head, stating that, that there were no instances of request raised by data subjects for disagreements over the accuracy of personal data during the examination period. Therefore, DHS LLP could not test the operating effectiveness of the control activity during the examination period	None	None	The operating effectiveness of the control activity could not be tested as there was no related activity during the examination period.
CA161	Zoho has defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials. The Security Head oversees and is responsible for the compliance and identification of ePHI data.	CC1.3 CC1.4	Inspected the HIPAA compliance policy for aspects such as 'version', 'approved by', 'reviewed by' and 'contents of the policy' to ascertain whether Zoho had defined an organization wide policy to address and monitor the compliance with HIPAA including the requirements from law enforcement officials and whether the Security Head oversees and was responsible for the compliance and identification of ePHI data.	None	None	No Exception Noted.

#	Control Activity	Trust Services Criteria	Tests Performed	CUECs	CSOCs	Results of Tests
CA162	Zoho enters into Business Associate Agreement (BAA) with subcontractors based on request raised. The agreement covers scope, definition of services, HIPAA requirements applicable to the subcontractor and confidentiality requirements relating to hosting and support services of Zoho application.	CC2.3 CC3.3 CC4.1 CC9.2 C1.2	Inspected for sample BAA request from customer the agreement and ticket for aspects such as 'Request ID', 'Date of request opening', 'Date of request closing', 'Signatory', 'availability of confidentiality and related clauses' and 'Tenure' to ascertain whether Zoho entered into Business Associate Agreement (BAA) with subcontractors based on request raised and whether the agreement covered scope, definition of services, HIPAA requirements applicable to the subcontractor and confidentiality requirements relating to hosting and support services of Zoho application.	3.13.2	None	No Exceptions Noted.
CA163	Zoho admin team maintains a register to document the repairs and modifications to the physical components of Zoho facilities that are related to physical access security.	CC6.4 A1.2	Inspected the register for sample repairs for aspects such as ‘date’, ‘location’, ‘physical component’, ‘type of repair’, ‘date of completion’ to ascertain whether Zoho admin team maintained a register to document the repairs and modifications to the physical components of Zoho facilities that were related to physical access security.	None	None	No Exceptions Noted.
CA164	The Data and Information Classification policy of Zoho is defined by the Privacy team and is reviewed and approved annually by the Director of Compliance. The policy document defines the classification of Zoho’s data and it’s protection measures.	P4.1 P7.1	Inspected the Data and Information classification policy for aspects such as ‘preparer’, ‘reviewer’, ‘approver’, ‘change history’, ‘date of revision’ and ‘content’ to ascertain whether the Data and Information Classification policy of Zoho was defined by the Privacy team and was reviewed and approved annually by the Director of Compliance and whether the policy document defined the classification of Zoho’s data and it’s protection measures.	None	None	No Exceptions Noted.

4.5 Management Responses to Exceptions

The Audit exceptions presented in the Section 4 of this report were reviewed and discussed on December 12, 2024 during a dedicated Closing Meeting attended by the Zoho Compliance Team. The Management Responses to the exceptions noted is as under:

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 1	We noted that there is no induction training completion record maintained for 3 out of 25 sample associates.	CA09: For associates joining Zoho, induction training is completed by the associate on the date of joining. The induction training covers the information security and privacy commitments of Zoho. The attendance for completion of induction training is captured in Zoho People. Trust Service Criteria: CC1.4, CC2.2, CC3.1, CC5.1, C1.1, PI1.1 and P5.1	We agree with the exception noted. The same has been actioned upon with appropriate escalation to our senior management after the completion of examination period. Also we noted that there were no security violations by these 3 employees. In addition to this, management will periodically monitor the completion status of induction training as part of the onboarding process to identify the employees who have not completed. Going forward, the same shall be rigorously monitored by the human resource team to ensure there are very minimal defaults.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 2	We noted that there was a delay in physical access revocation for 3 out of 25 sample associates ranging from 7 to 12 days.	CA12: For associates leaving Zoho, the HR team enters the last working date in Zoho people. Admin team revokes physical access for the associate based on the automatic email triggered from Zoho People on the associate's last working date. Trust Service Criteria: CC2.1, CC5.2, CC6.1 and CC6.4	We agree with the exception noted. There was a delay in revocation of access for 3 sample associates. However, upon inspection of the physical access logs, the access cards were not used after the last working date and the logical access to the domain and IAM accounts were revoked on the last working date of the associate. In addition to this, there were no security incidents noted due to these associates. Going forward, the management shall implement measures to revoke physical access to facility as part of the exit clearance process.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 3	We noted that the IAM accounts access was revoked after last working date for 7 of 25 sample associates with a delay ranging from 2 to 34 days	CA15: For associates leaving Zoho, the HR team revokes the IAM account in Zoho people for the associate on their last working date. Trust Service Criteria: CC5.2, CC6.1 and CC6.2	We agree with the exception noted. There was a delay in revocation of access for 7 sample associates. However, upon inspection of the IAM access logs, the associates did not login after the last working date. Hence, no customer data was accessed by the associates after their last working date. In addition to this, there were no security incidents noted due to these associates. Going forward, the management shall implement measures to revoke IAM access as part of the exit clearance process.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 4	We noted that the password history configuration for IAM and ZD, password expiry configuration for AD and account lockout configuration of Zero Trust, IAM and ZD were configured but were not in line with Zoho's password policy.	CA32: Security setting for password configurations and account lockout configurations of Active Directory, Zoho Directory, Zero Trust and IAM account are defined as per Zoho password policy. Trust Service Criteria: CC5.2, CC6.1, CC6.2, CC6.3 and CC6.6	We agree with the exception noted. The password configurations mentioned are not in line with the policy. We have initiated the rectification activity for the same. However, to access customer data in IDC network the Zoho internal users has to utilize password from the passman tool. The password in passman tool adheres to Zoho password policy during the examination period.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 5	We noted that for 5 out of 35 sample devices that went live during the examination period, there was no formal documentation maintained to assess the severity of the failed parameters while hardening. Further we noted that for 5 out of 35 sample devices that went live during the examination period, there were no records maintained for hardening the devices.	CA35: For newly onboarded corporate server and network device the hardening checklist is maintained by the respective team. Trust Service Criteria: CC5.1, CC5.2, CC6.6, CC6.7 and CC7.1	We agree with the exception noted. No formal documentation was maintained to assess the severity of the failed parameters while hardening the identified 5 corporate servers. We analyzed the parameters which were not complied with and assessed the impact as low and further implemented the servers in production. Moving forward, the management will document formal response for the failed parameters identified from the hardening check. Also, there were no formal record maintained for hardening the network devices onboarded during the examination period. Further for external facing network devices, the management performs vulnerability assessment on a periodic basis. Also, there are no security incidents identified because of hardening misconfigurations during the examination period. Moving forward, the management will document formal hardening checklist for newly onboarded network devices.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 6	We noted that for 5 out for 25 sample workstations the local admin rights and USB access were not restricted	CA53: Local Admin Rights and access to removable device is restricted for Zoho workstations. Trust Service Criteria: CC5.2, CC6.1, CC6.2, CC6.3 and CC7.1	We agree with the exception noted. The 5 sample workstations were provided with local admin rights and USB access based on approvals provided in the previous year. However, the associate's assigned with those workstations were from customer support and development team who did not have access to the IDC servers and underlying customer data. Additionally, those identified workstations were installed with CrowdStrike EDR solution to actively monitor and scan for malware and the file contents within the removable media. Further, the management is reviewing the list of local admin users and USB access to non restricted users and will take corrective actions by Q3 2025.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 7	We noted that Zoho associates' IAM access/role review was not performed during the examination period.	CA67: IAM roles access to Zoho associates are reviewed on an annual basis. The extension of IAM roles are based on approval provided by the associate and associate's manager. Corrective action is performed by IAM team for discrepancies identified (if any). Trust Service Criteria: CC5.2, CC6.1, CC6.2 and CC6.3	We agree with the exception noted. The management is developing a new tool for the review of IAM roles because of which there is a delay in the review process. However, the IAM roles are created and assigned based on the approval from. The previous IAM role access review was completed in June 2023. Further, there were no security incidents identified due to inappropriate IAM roles assigned to Zoho associates. The management has started the IAM role review activity and will complete by Q2 2025.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 8	We noted that for 2 out of 25 sample builds selected, there were no records of testing document maintained.	CA72: Changes made to Cloud products are deployed using inhouse SD tool to production and local environment. The build generated are tested in local Zoho and signoff is provided by product manager before deployment in production environment/publishing in website. Trust Service Criteria: CC3.4, CC5.1, CC5.2, CC8.1 and PI1.3	We agree with the exception noted. There was no formal documentation maintained for testcases validated as part of the QA process for the identified 2 sample build. However, QA signoff was obtained before pushing build to production. Further, there were no incidents noted from pushing the 2 changes to production. Going forward, the management will formally document the testcases validated as part of the QA process.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 9	We noted that there were no logs maintained for onboarding 3 Unix servers out of 25 sample servers with standard image.	CA78: Servers onboarded in IDC network are hardened using standard image by server operations team. Trust Service Criteria: CC5.1, CC5.2, CC6.6 and CC6.7	We agree on the exception noted. The hardening logs were not available for 3 Unix servers out of 25 sample IDC servers onboarded. However, the servers were onboarded using standard images and upon verifying the hardening configurations, we noted that all the hardening checks were properly implemented. Further the management has implemented tool to monitor the hardening compliance status from September 2024.
Exception 10	We noted that there was no formal documentation maintained for corrective action performed for all vulnerabilities identified from the PT reports pertaining to 10 out of 25 sample products.	CA85: Penetration testing is performed for External IP of Zoho on an annual basis. Vulnerabilities identified if any are tracked to closure. Trust Service Criteria: CC6.6, CC7.1 and CC7.3	We agree with the exception noted. The PT report template used for the 10 sample reports did not capture the individual closure status of the vulnerabilities identified. Further, vulnerability scans were performed on a regular basis at a weekly frequency. However, the management has updated the template from Q3 2024 and the PT reports will capture the closure status of the vulnerabilities identified.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 11	We noted that Disaster Recovery (DR) readiness test for India datacenter was performed with a delay of 6 months	CA113: Server operations team on an annual basis switches service from main datacenter to disaster recovery datacenter to ensure Disaster Recovery (DR) readiness. Trust Service Criteria: CC6.7, CC7.2, CC7.3, A1.1 and A1.3	We agree with the exception noted. There was a delay in performing Disaster Recovery (DR) readiness test for India datacenter. However, the management performed the test on Q4 2024 and noted no disruptions that could impact the availability of the applications. Further, the previous disaster recovery test was performed in Q2 2023. In addition, backup of servers is also being performed on a daily basis. Going forward, the management will monitor the completion of disaster recovery readiness test and ensure timely completion.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 12	We noted that there was a delay in access revocation to jump servers for 6 out of 25 sample associates ranging from 6 to 43 days.	CA115: For revocation of access to Jump server, the request is raised in Zoho SDP. Server Operations team revokes access to Jump server and IDC server account for the associate. For associates leaving from Zoho, the access to Jump server and IDC server account is revoked on the associate's last working date. Trust Service Criteria: CC2.1, CC5.2, CC6.1, CC6.2 and CC6.3	We agree with the exception noted. There was a delay in revocation of access for 6 sample associates. However, the zero trust accounts were disabled on a timely manner. Further, upon inspection of the access logs, it was noted that the associates did not login after the last working date to the jump servers. In addition to this, there were no security incidents noted due to these associates. Going forward, the management shall implement measures to revoke jump servers access as part of the exit clearance process.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 13	We noted that 5 out of 25 sample servers run on Unix version whose support life ended in June 2024.	CA121: Operating System of IDC servers are patched on a periodic basis by Server Operations team after testing patches in test environment and based on the approval provided by Server operations manager. Trust Service Criteria: CC3.4, CC5.2, CC6.1, CC6.2, CC6.7, CC7.1 and CC7.3	We agree with the exception noted. The management was in process of selecting the EOL support vendor because of which there was no end of life support for the period July 2024 till September 2024. However, the management performs vulnerability assessment and penetration testing on a periodic basis to identify the vulnerabilities and perform corrective action. Further, the management has purchased end of life support from November 2024. The servers will be migrated to a vendor supported OS by Q3 2025.

Exception Number	Description of Exception	Trust Services Criteria and Control Activity and Impacted by Exception	Management Response to Exception
Exception 14	We noted that the vulnerability assessment for external IP of product was performed with a delay of one week for 7 out of 25 samples selected.	CA130: Vulnerability assessment is performed for External IP of Zoho using Rapid7/Tenable tool on a weekly basis. Vulnerabilities identified if any are notified to relevant team for closure. Trust Service Criteria: CC6.6, CC7.1 and CC7.3	We agree with the exception noted. The vulnerability assessment was performed on a weekly basis. However, there was a delay of few days in performing vulnerability scan for the 7 samples selected. However, the management performed scans in the upcoming weeks and no issues were identified. Moving forward, the management shall track the status of vulnerability assessment and ensure timely completion.

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