



#### **BITPE DIGITAL LLP**

2<sup>nd</sup> Floor, Corporate Lounge, Panampilly Nagar,

Kochi, Kerala - 682020

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#### **Grant Thornton Bharat LLP** (formerly Grant Thornton India LLP)

21st Floor, DLF Square  
Jacaranda Marg, DLF Phase II,  
Gurugram - 122002  
Haryana, India

T +91 124 462 8000

F +91 124 462 8001

For the attention of Mr. Zakhil Suresh and Mr. Sajal Sharma,

Dear Sir,

We are pleased to inform you that we have successfully completed our engagement to perform a regulatory and cybersecurity compliance readiness review for BitSave (operated by BitPe Digital LLP), in accordance with the scope agreed upon in our engagement letter, as part of BitSave's FIU-IND registration process.

The objective of the engagement was to assist the management in preparing for applicable regulatory and statutory compliance obligations relevant to Virtual Digital Asset Service Providers in India, including cybersecurity and incident reporting preparedness in line with applicable regulatory expectations and the directions issued by the Indian Computer Emergency Response Team (CERT-In).

Phase 1 of the engagement covered:

- Identification of key stakeholders and project governance structure.
- Engagement planning and scoping discussions with management.
- Initial gap assessment against applicable regulatory and CERT-In directions.
- Sharing of a detailed gap assessment report highlighting observations and recommended remediation actions.

Phase 2 & 3 of the engagement covered:

- Review of existing policies, procedures, and operational practices.

- Examination of relevant supporting documentation and artefacts.
- Assessment of submitted evidence against applicable compliance expectations.
- Identification of gaps and areas requiring remediation.
- Assistance to management in development and enhancement of required policies and procedures.
- Support provided to management in addressing identified gaps.

Phase 4 of the engagement covered:

- Review of implemented controls and operational measures.
- Validation of remediation actions undertaken by management.
- Confirmation of implementation of required security and monitoring mechanisms.
- Final readiness assessment and issuance of closure observations.

With the completion of Phase 4, the engagement has now been fully concluded.

During the period November 2025 to February 2026, we performed these activities and provided deliverables as per the agreed scope.

#### **Restrictions on the use of our work product**

Consistent with our engagement agreement, the deliverables for CERT-In readiness and cyber security audit at BitSave are intended solely for the information and use of the management of BitPe Digital LLP and their customers.

We appreciate the cooperation and assistance provided to us during our work. If you have any questions, please feel free to reach out to the team.

Yours sincerely,

Ravleen Kaur  
Partner



**Grant Thornton Bharat LLP**