

## Incident Reporting

Form 8-K must be filed within **four business days** of determining that an incident is "material"

## Board Oversight

Describe the role of the board of directors in overseeing cyber risk

## Role of Management

Detail **responsible positions + processes** to monitor and manage material risks

## Risk Management

Forms 10-K and 20-F must describe **processes for assessing, identifying, and managing** material risks from cyber threats

## Third Party Relationships

Identify whether **any third parties are engaged** to assist with cyber risk management processes



# FIVE PRIMARY COMPONENTS OF THE SEC CYBERSECURITY DISCLOSURE RULES