



February 1, 2023

To whom it may concern:

This letter confirms that A-LIGN and A-LIGN ASSURANCE has conducted a Type 2 SSAE 18/SOC 1 and ISAE 3402 examination of Regnology Group GmbH (the "Company's") Managed Services System at the Frankfurt, Germany; Dusseldorf, Germany; Timisoara, Romania; Zurich, Switzerland; Geneva, Switzerland; Vienna, Austria; and London, United Kingdom facilities.

The scope of the Type 2 SSAE 18/SOC 1 and ISAE 3402 examination performed by A-LIGN ASSURANCE was limited to the following control objectives:

CONTROL AREA	CONTROL OBJECTIVE DEFINED BY THE COMPANY
Staff	A uniform training curriculum as well as regular reviews ensure that employees have the skills that they need to perform their duties appropriately. Measures are taken to ensure that new and existing employees receive appropriate instruction and ongoing training to maintain the knowledge, skills, talents and awareness of the internal controls and security at the level required to achieve business objectives.
Roles and Responsibilities	Roles and responsibilities are recorded in role descriptions. The Manager of Abacus Managed Services checks the role descriptions for any obsolescence.
Facility management and physical security	Regular checks of physical security measures to protect customer-specific data ensure that data is protected from unauthorized access.
Customer relations and service levels	A service level framework exists, which ensures that contracts are concluded with each customer along with criteria for their compliance. This applies to both the standard set of contracts (plus annexes) and the individual customer agreements.
Access management	The user authorization system implemented in user management ensures that all users (internal, external, temporary) and their activities can be uniquely identified on the IT systems. The user authorizations defined by Regnology are consistent with the authorization system requirements and cover the business needs and workplace requirements.
Capacity management	Regular capacity planning and performance measurements ensure that sufficient system resources are available for the customer.
Data management and separation	Control processes are defined to ensure that the corresponding data is provided, stored, backed up and demonstrably deleted on a secure basis.



CONTROL AREA	CONTROL OBJECTIVE DEFINED BY THE COMPANY
Operational support and IT operations	Through the implementation of defined processes for incident, problem, and configuration management as well as system monitoring, a framework is established for the customer to ensure that services are provided in accordance with the contract. The service desk offers all customers, service providers and service units involved in the provision of services a single point of contact at the contractually agreed service times.
Change management	The change process implemented ensures that changes to applications and infrastructure are checked, released, implemented, and accepted within a defined procedure. The process is documented clearly, and the quality is checked regularly.
IT security	Controls provide sufficient protection for adequately securing the Abacus systems to prevent unauthorized use, disclosure, alteration, damage or loss of data.
Business continuity plan and incident management	The business continuity manager ensures that the defined and annually tested IT continuity plan minimizes the potential effects of any failures of critical systems. The focus is on the service elements which can be influenced by the company directly and via contracts with service providers. The expertise required to implement the business continuity processes is imparted in training courses.
Outsourcing	Supplier management has been implemented. Supplier performance is tracked by means of a regular supplier analysis.
Monitoring of internal control processes	Internal and external examinations are performed to ensure continuous monitoring of the IT control environment and the control framework. The IT control environment and control framework undergoes regular improvement on the basis of industrial best practices.
Risk management	The objective of this control is the identification, evaluation and mitigation of risks that occur in the area of Abacus Managed Services.





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An examination conducted by A-LIGN ASSURANCE of the Company's description of the Company's system for the Services (the **System**) was performed to determine whether or not, in all material respects and based upon suitable criteria:

- the Written Assertion, as provided by the Company, fairly presents the System that was designed and implemented throughout the specified Type 2 SSAE 18/SOC 1 and ISAE 3402 Review Period (as hereafter defined);
- the controls related to the control objectives stated in the Company's description of the System were suitably designed throughout the specified Type 2 SSAE 18/SOC 1 and ISAE 3402 Review Period (as hereafter defined) to achieve those control objectives; and
- the controls related to the control objectives stated in the Company's description of the System operated effectively throughout the specified Type 2 SSAE 18/SOC 1 and ISAE 3402 Review Period (as hereafter defined) to achieve those control objectives.

As of the date of this letter, all testing procedures related to the Company's Managed Services System are complete. Based on our examination we have obtained reasonable assurance, in all material respects, that (1) the description was fairly presented based on the description criteria, and (2) the controls were suitably designed and operating effectively to meet the in-scope control objectives throughout the period November 1, 2021 to December 31, 2022.

Please don't hesitate to contact me if you have any questions.

Regards,

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