A-LIGN

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") Software Development 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
Software Development	Based on the software development strategy, appropriate processes and quality assurance measures for planning, requirements determination, implementation, testing and delivery are defined, which support a structured development of the software.
User Management	The creation of new users and deactivation of users is carried out on the basis of a standardized process. The procedure for assigning user authorizations provides for the definition of rights based on user groups according to the respective authorization concepts. After leaving, the access rights are revoked from the user.
IT Operations / Infrastructure	By implementing defined processes for incident/problem, service request and change management, a framework for Abacus development has been established to enable smooth operation of development systems. The Service Desk offers all Employees of Abacus Development a Single Point of Contact (Service Desk).
IT Outsourcing and External Procurement	Supplier management is implemented. The efficiency of the suppliers is determined by a regular supplier analysis.
Business Continuity Plan and Emergency Management	It is regulated by the emergency manager that the defined and annually tested IT continuity plan minimizes the possible effects of system failures of critical systems. The focus is on the service elements that are to be influenced on their own responsibility and through contracts with service providers. The know-how required for the implementation of the emergency processes is imparted within the framework of a training course.
Building Management and Physical Security	On the basis of cross-organizational specifications, appropriate measures for the physical security of software development in Germany and Romania are defined and implemented. Measures should include, inter alia, layout and perimeter of the security area. Responsibilities for monitoring and procedures for reporting and resolving physical security incidents need to be established.
IT Security	The Regnology Group's ISMS in Frankfurt, Düsseldorf, and Timisoara follows a risk-based approach and is subject to a continuous improvement process.

CONTROL AREA	CONTROL OBJECTIVE DEFINED BY THE COMPANY
Risk Management	The aim of the control is the identification, evaluation, migration of risks that arise in software development.
Monitoring of Internal Controls	Internal and external audits are used to continuously monitor the IT control environment and the control framework. Based on industry best practices, the IT control environment and control framework are regularly improved.
Human Resources and Organization	On the basis of a uniform training curriculum and regular reviews, it is ensured that employees have the necessary competencies to carry out their tasks in an appropriate manner. Measures ensure that new and existing employees receive appropriate instruction and ongoing training is carried out in order to gain knowledge, skills, talents and an awareness of internal controls and security on the basis of the to maintain the level necessary to achieve the company's goals.

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 Software Development 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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