Report on Description of SOC Prime, Inc.'s Technical Security Services System and the Suitability of the Design and Operating Effectiveness of Controls for the Period May 1, 2024 through April 30, 2025 Relevant to Security

SOC 2®

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I. INDEPENDENT SERVICE AUDITOR'S REPORT

To the Management of SOC Prime, Inc.:

Scope

We have examined SOC Prime, Inc.'s ("SOC Prime" or the "Company") accompanying description of its Technical Security Services system titled "SOC Prime, Inc.'s Description of its Technical Security Services System" ("description") throughout the period May 1, 2024 through April 30, 2025, 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 (AICPA, Description Criteria),* ("description criteria"), and the suitability of the design and operating effectiveness of controls stated in the description throughout the period May 1, 2024 through April 30, 2025, to provide reasonable assurance that SOC Prime's service commitments and system requirements have been achieved based on the trust services criteria relevant to security ("applicable trust services criteria") set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Trust Services Criteria).*

SOC Prime uses subservice organizations to provide infrastructure hosting, as well as a physical data center to host servers. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at SOC Prime, to achieve SOC Prime's service commitments and system requirements based on the applicable trust services criteria. The description presents SOC Prime's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of SOC Prime's controls. The description does not disclose the actual controls at the subservice organization. Our examination did not include the services provided by the subservice organization, 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 SOC Prime, to achieve SOC Prime's service commitments and system requirements based on the applicable trust services criteria. The description presents SOC Prime's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of SOC Prime's controls. Our examination did not include such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such controls.

Service organization's responsibilities

SOC Prime is responsible for its service commitments and system requirements, as well as for designing, implementing, and operating effective controls within the system to provide reasonable assurance that SOC Prime's service commitments and system requirements were

achieved. SOC Prime has provided the accompanying assertion titled "SOC Prime, Inc.'s Management Assertion" ("assertion") about the description and the suitability of design and operating effectiveness of controls stated therein. SOC Prime 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 trust services 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 design and operating effectiveness of 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. Those standards require that we plan and perform our 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 operated effectively to provide reasonable assurance that the service organization's service commitments and system requirements wereachieved based on the applicable trust services criteria. We believe that the evidence we haveobtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

- 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 achieved its service commitments and system requirements based on the applicable trust services criteria
- Testing the operating effectiveness of controls stated in the description to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria
- Evaluating the overall presentation of the description

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

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

There are inherent limitations in the effectiveness of 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 trust services criteria. Also, the projection into the future of any conclusions about the suitability of the design and operating effectiveness of 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 we tested and the nature, timing, and results of those tests are presented in section VII.

Opinion
In our opinion, in all material respects,

a. The description presents SOC Prime's Technical Security Services system that was designed and implemented throughout the period May 1, 2024 through April 30, 2025, in accordance with the description criteria.

b. The controls stated in the description were suitably designed throughout the period May 1, 2024 through April 30, 2025, to provide reasonable assurance that SOC Prime's service commitments and system requirements would be achieved based on the applicable trust services criteria if its controls operated effectively throughout that period, and if subservice organizations and user entities applied the complementary controls assumed in the design of SOC Prime's controls throughout that period.

c. The controls stated in the description operated effectively throughout the period May 1, 2024 through April 30, 2025, to provide reasonable assurance that SOC Prime's service commitments and system requirements were achieved based on the applicable trust services criteria if complementary subservice organization controls and complementary user entity controls assumed in the design of SOC Prime'scontrols operated effectively throughout that period.

Restricted use

This report, including the description of tests of controls and results thereof in section VII, is intended solely for the information and use of SOC Prime, user entities of SOC Prime's Technical Security Services system during all of the period May 1, 2024 through April 30, 2025, business partners of SOC Prime subject to risks arising from interactions with the Technical Security Services system, practitioners providing services to such user entities and business partners, prospective user entities and business partners, and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by the service organization
- How the service organization'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 those controls interact with the controls at the service organization to achieve the service organization's service commitments and system requirements
- User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services
- The applicable trust services criteria
- The risks that may threaten the achievement of the service organization'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.

IS Partners, LLC

IS Partners, LLC
Dresher, Pennsylvania
September 17, 2025