Prescient Assurance LLC
1900 Church Street
Suite 300
Nashville, TN 37203

October 07, 2025

Power Digital Marketing Inc.
2251 San Diego Ave a250 San Diego, CA 92110
Name of Signatory: Albert Lee
Phone and Email of Signatory: ----, albert.lee@powerdigitalmarketinginc.com

As part of our SOC 2® Type 2 examination, you have requested that we examine Power Digital Marketing Inc. ’s (“client”) accompanying description titled “Power Digital Marketing Inc. ’s Description of its System throughout the period of “**November 24, 2024 to November 24, 2025**” based on 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 of “November 24, 2024 to November 24, 2025”, to provide reasonable assurance that Power Digital Marketing Inc. 's service commitments and system requirements were achieved based on trust services criteria relevant to the **“Security”** criteria (“applicable trust services criteria”) set forth in TSP section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy. We are pleased to confirm our acceptance and our understanding of this examination engagement by means of this letter. Our examination will be conducted with the objective of expressing a written opinion as to whether the description fairly presents, in all material respects, “Power Digital Marketing Inc. ’s” system that was designed and implemented throughout the period of “November 24, 2024 to November 24, 2025”; and to provide reasonable assurance that “Power Digital Marketing Inc. ’s” service commitments and system requirements would be achieved based on the applicable trust services criteria throughout the period of “November 24, 2024 to November 24, 2025”.

Service Auditor's Responsibilities

Prescient Security Management LLC (collectively with Prescient Security, LLC and Cacilian LLC “Security”) and Prescient Assurance LLC (“Assurance”, or “we” or “us”) practice as an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations and professional standards. Assurance is a licensed CPA firm and provides audit and attest services to its clients. Security is not a licensed CPA firm and does not perform audit or attest services.

Security has a contractual arrangement with Assurance whereby Security provides Assurance with professional and support personnel and other support services to allow Assurance to perform its professional services. From time to time, Security may consult with Assurance in the provision of services pursuant to this engagement. Client hereby consents to Assurance sharing its Client information with Security in support of the services to be provided by Security for the purpose of performing the Services for which Assurance is engaged. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make

disclosures to Security and its employees of confidential information that we may obtain in the course of our engagement.

As part of the alternative practice structure, Security has agreed to comply with the AICPA Code of Professional Conduct, as applied to an alternative practice structure, and applicable federal, state and local rules with respect to the confidentiality of client information. Accordingly, neither Security nor Assurance will disclose confidential client information without your consent, except (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena or other legal process. Security and Assurance utilize appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information.

In the event Assurance uses third-party service providers to assist in providing professional services, Assurance may share confidential client information with those service providers. Security requires that such third-party service providers utilize appropriate safeguards and procedures to protect confidential client information. You hereby consent to disclosure of confidential client information to third-party service providers for the purpose of the third-party service provider assisting with the services provided pursuant to this engagement letter.

All work papers prepared in conjunction with this engagement are confidential and are the property of Assurance. Work papers and client documents and information will be retained in accordance with Assurance’s document retention and confidentiality policies.

Professional standards require that a CPA firm and its covered members, which includes Security, maintain independence throughout the professional engagement period. In order to preserve Assurance’s independence, you shall not solicit the staff of Security or Assurance for employment and no offer of employment shall be discussed with any Security or Assurance professional during the professional engagement period. You shall inform the engagement partner before entering into any substantive employment discussions with any Security or Assurance personnel.

We will conduct our examination 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 operating effectively to provide reasonable assurance that the service organization’s service commitments and system requirements were achieved based on the applicable trust services criteria.

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 and operating 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 and operating effectively 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 will also include performing such other procedures as we consider necessary in the circumstances.

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 to 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.

Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

Responsibilities of the Management

Our examination will be conducted on the basis that “Client’s” management acknowledge and understand that they have responsibility for:

1. Identifying the responsible party, if different from the engaging party.
2. Defining the scope of the examination, which includes the following:
    - Identifying the services provided to user entities, which will establish the subject matter of the examination;
    - Identifying the system used to provide those services;
    - Identifying the risks from business partners providing intellectual property or services to the service organization related to the system;
    - Selecting the trust services category or categories to be included within the scope of the examination;
    - Determining the type of the examination to be performed and determining the specified "as of' date;
    - If services are provided to the service organization by other entities, evaluating the effect of those services on the service organization's achievement of its service commitments and system requirements and concluding whether those other entities are subservice organizations;
    - Determining whether subservice organizations, if any, are to be addressed in the report using the inclusive method or the carve-out method;
3. If a subservice organization is to be presented using the inclusive method, obtaining agreement from subservice organization management to participate in the examination and agree to provide a written assertion and written representations.
4. Specifying the principal service commitments made to user entities and the system requirements needed to operate the system.
5. Specifying the principal system requirements related to commitments made to business partners.
6. Identifying and analyzing risks that could prevent the service organization from achieving its service commitments and system requirements.
7. Designing, implementing, operating, monitoring, and documenting controls to provide reasonable assurance of achieving the service organization's service commitments and system requirements based on the applicable trust services criteria.

8. Identifying subservice organizations and determining whether to present them under the inclusive or carve-out method and, if using the carve-out method, identifying CSOCs.
9. Providing a written assertion that will be included in, or attached to, management's description of the service organization's system and furnished to user entities.
10. Having a reasonable basis for its assertion.
11. Selecting the trust services criteria applicable to the engagement and stating them in the assertion.
12. Specifying the principal service commitments made to user entities and the system requirements needed to operate the system.
13. Specifying the principal system requirements related to commitments made to business partners.
14. Identifying and analyzing risks that could prevent the service organization from achieving its service commitments and system requirements.
15. Specifying any additional criteria, stating them in the description of the service organization's system, and, if the criteria are specified by law, regulation, or another party (for example, a user group or a professional body), identifying in the description the party specifying the criteria.
16. Designing, implementing, maintaining, and documenting controls that are suitably designed and operating effectively to provide reasonable assurance that the applicable trust services criteria are met and linking them to the risks that threaten meeting the applicable trust services criteria.
17. Providing us with the following:
    - Access to all information relevant to the description (such as records, documentation, service level agreements, internal audit or other reports that management is aware of) of the service organization's system and accompanying assertion.
    - Any additional relevant information that we may request.
    - Unrestricted access to personnel within the appropriate parties from whom we determine it is necessary to obtain evidence relevant to the engagement.
    - Representation Letter at the conclusion of the engagement.
18. Disclosing to us any
    - Incidents of noncompliance with laws and regulations, fraud, or uncorrected errors attributable to management or other service organization personnel that are clearly not trivial and that may affect one or more user entities and whether such incidents have been communicated appropriately to affected user entities.
    - Knowledge of any actual, suspected, or alleged intentional acts by management or the service organization's employees that could adversely affect the fairness of the presentation of management's description of the service organization's system or meeting the applicable trust services criteria stated in the description.
    - Deficiencies in the design and operating effectiveness of controls of which it is aware.
    - Instances in which controls have not operated with sufficient effectiveness to meet the applicable trust services criteria.
    - All identified system incidents that resulted in a significant impairment of the service organization's achievement of its service commitments and system requirements as of the date of the description.
    - Events subsequent to the period covered by management's description of the service organization's system up to the date of the service auditor's report that could have a significant effect on management's assertion.
19. Preparing a description of the service organization’s system, including the completeness, accuracy, and method of presentation of the description

We understand that you will provide us with the basic information required for our examination and that you are responsible for the accuracy and completeness of that information.

As part of our examination process, we will request from management, written confirmation concerning representations made to us in connection with the examination.

Reporting

We will issue a written report upon completion of our examination of management's description to meet the description criteria and the suitability of the design and operating effectiveness of controls to meet the applicable trust services criteria. Our report will be addressed to Power Digital Marketing Inc. . We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Multi Year Renewal

The term of the 2 or 3 year contract will begin on the Effective Date, as of the date of Prescient Assurance signature below. The Effective Date will continue for 12 months from the start of the last Contract Year. To terminate the subscription renewal, a minimum of sixty (60) days' written notice must be submitted prior to upcoming Contract Year kick off.

Fees

Our fee for Year 1 / 2025 will be invoiced and collected by Vanta Inc. Prescient Assurance LLC and Vanta Inc. have entered into an agreement pursuant to which Prescient Assurance LLC pays a 10% license fee to Vanta Inc. for the use of the Vanta auditing platform. In accordance with the AICPA Code of Professional Conduct, Client hereby acknowledges the disclosure of such license fee.

Our fee for Year 2 / 2026 will be invoiced and collected by Vanta Inc. Prescient Assurance LLC and Vanta Inc. have entered into an agreement pursuant to which Prescient Assurance LLC pays a 10% license fee to Vanta Inc. for the use of the Vanta auditing platform. In accordance with the AICPA Code of Professional Conduct, Client hereby acknowledges the disclosure of such license fee.

If during the course of our services, we discover any circumstances that we reasonably believe will materially increase our estimate of the costs associated with these services, we will notify you immediately and reserve the right to stop work until we reach a mutually agreeable and amended fee.This engagement is valid for [12 months] from date of signature. Any work after that time may be subject to rescoping and issuance of a new engagement.

Other

During the course of the engagement, we may communicate with you or with your personnel via fax, e-mail or other communication channels, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

By agreeing to the terms of this letter, you also agree to be bound by the General Terms and Conditions for Services set forth in Appendix A hereto.

Prescient Assurance is the engagement partner for the services specified in this letter. Its responsibilities include the services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the attest report.

We agree to retain our attest documentation or work papers for a period of at least three years from the date of our report.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

APPENDIX A
GENERAL TERMS AND CONDITIONS FOR SERVICES

1. Applicability
    a. These terms and conditions for services (these **"Terms"**) are the only terms that govern the provision of services by Prescient Assurance, LLC ("**Service Provider**") to Client. Service Provider and Client are sometimes referred to as **"Parties"**

    b. The accompanying engagement letter (the "**Letter**") and these Terms (collectively, this **"Agreement"**) comprise the entire agreement between the parties, and supersede all prior or contemporaneous understandings, agreements, negotiations, representations and warranties, and communications, both written and oral. In the event of any conflict between these Terms and the Letter, the Letter shall govern.

    c. These Terms prevail over any of Client's general terms and conditions regardless of whether or when Client has submitted its request for proposal, order, or such terms. Provision of services to Client does not constitute acceptance of any of Client's terms and conditions and does not serve to modify or amend these Terms.

4. Services
    Service Provider shall provide the services to Client as described in the Letter (the **"Services"**) in accordance with these Terms.

5. Performance Dates
    Service Provider shall use reasonable efforts to meet any performance dates specified in the Letter, and any such dates shall be estimates only.

6. Client's Obligations.
    The Client Obligations are as set forth in the Letter.

7. Client's Acts or Omissions.
    If Service Provider's performance of its obligations under this Agreement is prevented or delayed by any act or omission of Client or its agents, subcontractors, consultants, or employees, Service Provider shall not be deemed in breach of its obligations under this Agreement or otherwise liable for any costs, charges, or losses sustained or incurred by Client, in each case, to the extent arising directly or indirectly from such prevention or delay.

8. Fees and Expenses; Payment Terms; Interest on Late Payments.
    a. In consideration of the provision of the Services by Service Provider and the rights granted to Client under this Agreement, Client shall pay the fees set forth in the Letter.

    b. Client shall pay all invoiced amounts due to Service Provider on receipt of Service Provider's invoice. Client shall make all payments hereunder in US dollars by wire transfer.

    c. In the event payments are not received by Service Provider within 30 days after becoming due, Service Provider may:
        i. charge interest on any such unpaid amounts at a rate of 1% per month or, if lower, the maximum amount permitted under applicable law, from the date such payment was due until the date paid; and
        ii. suspend performance for all Services until payment has been made in full.
3. Taxes.
   Client shall be responsible for all sales, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, state, or local governmental entity on any amounts payable by Client hereunder.

4. Intellectual Property.
   All intellectual property rights, including copyrights, patents, patent disclosures and inventions (whether patentable or not), trademarks, service marks, trade secrets, know-how and other confidential information, trade dress, trade names, logos, corporate names, and domain names, together with all of the goodwill associated therewith, derivative works and all other rights (collectively, **"Intellectual Property Rights"**) in and to all documents, work product, and other materials that are delivered to Client under this Agreement or prepared by or on behalf of Service Provider in the course of performing the Services, including any items identified as such in the Letter, except for any Confidential Information of Client or Client materials, shall be owned by Service Provider. Service Provider hereby grants Client a license to use all Intellectual Property Rights free of additional charge and on a non-exclusive, worldwide, non-transferable, non-sublicensable, fully paid-up, royalty-free, and perpetual basis to the extent necessary to enable Client to make reasonable use of the Deliverables and the Services.

5. Confidential Information.
    a. All non-public, confidential or proprietary information of a Party, including, but not limited to, trade secrets, technology, information pertaining to business operations and strategies, and information pertaining to customers, pricing, and marketing (collectively, **"Confidential Information"**), disclosed by one Party (the **“Disclosing Party”**) to the other Party (the **“Recipient”**), whether disclosed orally or disclosed or accessed in written, electronic or other form or media, and whether or not marked, designated or otherwise identified as "confidential," in connection with the provision of the Services and this Agreement is confidential, and shall not be disclosed or copied by Recipient without the prior written consent of Disclosing Party. Confidential Information does not include information that is:
        i. in the public domain;
        ii. known to Recipient at the time of disclosure; or
        iii. rightfully obtained by Recipient on a non-confidential basis from a third party.

    d. Recipient agrees to use the Confidential Information only to make use of the Services and Deliverables.

e. Disclosing Party shall be entitled to injunctive relief for any violation of this Section.

2. Representation and Warranty.
    a. Service Provider represents and warrants to Client that it shall perform the Services using personnel of required skill, experience, and qualifications and in a professional and workmanlike manner in accordance with generally recognized industry standards for similar services and shall devote adequate resources to meet its obligations under this Agreement.
    b. IF CLIENT IS DISSATISFIED WITH THE SERVICES, ITS SOLE AND EXCLUSIVE REMEDY IS TO DISCONTINUE USING THE SERVICES.
    c. **THE REMEDIES SET FORTH IN SECTION 10(b) SHALL BE THE CUSTOMER'S SOLE AND EXCLUSIVE REMEDY AND SERVICE PROVIDER'S ENTIRE LIABILITY FOR ANY BREACH OF THE LIMITED WARRANTY SET FORTH IN SECTION 10(a).**

4. Disclaimer of Warranties
   EXCEPT FOR THE WARRANTY SET FORTH IN SECTION 10(a) ABOVE, SERVICE PROVIDER MAKES NO WARRANTY WHATSOEVER WITH RESPECT TO THE SERVICES, INCLUDING ANY (A) WARRANTY OF MERCHANTABILITY; OR (B) WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE; OR (C) WARRANTY OF TITLE; OR (D) WARRANTY AGAINST INFRINGEMENT OF INTELLECTUAL PROPERTY RIGHTS OF A THIRD PARTY; WHETHER EXPRESS OR IMPLIED BY LAW, COURSE OF DEALING, COURSE OF PERFORMANCE, USAGE OF TRADE, OR OTHERWISE.

5. Limitation of Liability.
    a. **IN NO EVENT SHALL SERVICE PROVIDER BE LIABLE TO CLIENT OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE OR PROFIT OR LOSS OF DATA OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGES WERE FORESEEABLE AND WHETHER OR NOT SERVICE PROVIDER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE.**
    b. **IN NO EVENT SHALL SERVICE PROVIDER'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE) OR OTHERWISE, EXCEED THE AGGREGATE AMOUNTS PAID OR PAYABLE TO SERVICE PROVIDER PURSUANT TO THIS AGREEMENT IN THE 12 MONTH-PERIOD PRECEDING THE EVENT GIVING RISE TO THE CLAIM.**
    c. The limitation of liability set forth in Section 12(b) above shall not apply to (i) liability resulting from Service Provider's gross negligence or willful misconduct and (ii) death or bodily injury resulting from Service Provider's negligent acts or omissions.

4. Termination
   In addition to any remedies that may be provided under this Agreement, Service Provider may terminate this Agreement with immediate effect upon written notice to Client, if Client:
    a. fails to pay any amount when due under this Agreement and such failure continues for 10 days after Client's receipt of written notice of nonpayment;
    b. has not otherwise performed or complied with any of the terms of this Agreement, in whole or in part; or

c. becomes insolvent, files a petition for bankruptcy or commences or has commenced against it proceedings relating to bankruptcy, receivership, reorganization, or assignment for the benefit of creditors.

4. Waiver
   No waiver by Service Provider of any of the provisions of this Agreement is effective unless explicitly set forth in writing and signed by Service Provider. No failure to exercise, or delay in exercising, any rights, remedy, power, or privilege arising from this Agreement operates or may be construed as a waiver thereof. No single or partial exercise of any right, remedy, power, or privilege hereunder precludes any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.

5. Force Majeure
   No party shall be liable or responsible to the other party, or be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement (except for any obligations of Client to make payments to Service Provider hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the impacted party's ("Impacted Party") reasonable control, including, without limitation, the following force majeure events ("Force Majeure Event(s)"): (a) acts of God; (b) flood, fire, earthquake, or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot or other civil unrest; (d) government order, law, or action; (e) embargoes or blockades in effect on or after the date of this Agreement; (f) national or regional emergency; and (g) other similar events beyond the reasonable control of the Impacted Party. The Impacted Party shall give notice within 3 days of the Force Majeure Event to the other party, stating the period of time the occurrence is expected to continue. The Impacted Party shall use diligent efforts to end the failure or delay and ensure the effects of such Force Majeure Event are minimized. The Impacted Party shall resume the performance of its obligations as soon as reasonably practicable after the removal of the cause. In the event that the Impacted Party's failure or delay remains uncured for a period of 10 days following written notice given by it under this Section 17, either party may thereafter terminate this Agreement upon 10 days' written notice.

6. Assignment.
   Client shall not assign any of its rights or delegate any of its obligations under this Agreement without the prior written consent of Service Provider. Any purported assignment or delegation in violation of this Section is null and void. No assignment or delegation relieves Client of any of its obligations under this Agreement.

7. Relationship of the Parties.
   The relationship between the parties is that of independent contractors. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture or other form of joint enterprise, employment, or fiduciary relationship between the parties, and neither party shall have authority to contract for or bind the other party in any manner whatsoever.

8. No Third-Party Beneficiaries.
   This Agreement is for the sole benefit of the parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of these Terms.

9. Governing Law.

All matters arising out of or relating to this Agreement are governed by and construed in accordance with the internal laws of the State of New York without giving effect to any choice or conflict of law provision or rule (whether of the State of New York or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than those of the State of New York.

10. Submission to Jurisdiction.
    Any legal suit, action, or proceeding arising out of or relating to this Agreement shall be instituted in the federal courts of the United States of America or the courts of the State of New York in each case located in the City of New York and County of New York, and each party irrevocably submits to the exclusive jurisdiction of such courts in any such suit, action, or proceeding.

11. Notices.
    All notices, requests, consents, claims, demands, waivers, and other communications hereunder (each, a "Notice") shall be in writing and addressed to the parties at the addresses set forth in the Letter or to such other address that may be designated by the receiving party in writing. All Notices shall be delivered by personal delivery, nationally recognized overnight courier (with all fees pre-paid), or email or certified or registered mail (in each case, return receipt requested, postage prepaid). Except as otherwise provided in this Agreement, a Notice is effective only (a) upon receipt of the receiving party, and (b) if the party giving the Notice has complied with the requirements of this Section.

12. Severability.
    If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

13. Survival.
    Provisions of these Terms, which by their nature should apply beyond their terms, will remain in force after any termination or expiration of this Agreement including, but not limited to, the following provisions: Confidentiality, Governing Law, Submission to Jurisdiction, and Survival.

14. Amendment and Modification.
    This Agreement may only be amended or modified in a writing which specifically states that it amends this Agreement and is signed by an authorized representative of each party.

Rules of Engagement

Client accepts all the following obligations and responsibilities by signing the Engagement Letter.

1. As part of the SOC2 audit engagement, the Client is responsible for defining the scope of the services, specifying the services, business units, functional areas, or information systems that Prescient will evaluate.
2. The Client is responsible for establishing and maintaining effective internal controls to meet various compliance objectives, including governance of its products or services, as required for SOC2 compliance.
3. The Client is tasked with designing and implementing programs and controls aimed at preventing and detecting fraud, essential components of SOC2 compliance.

4. It is the Client's duty to identify relevant laws and regulations applicable to its activities and ensure compliance with them, which is critical for SOC2 adherence.
5. The Client must provide Prescient with access to all necessary resources essential for conducting the SOC2 audit in a timely manner.
6. The Client is obligated to meet specified milestones outlined in the project plan, which will be shared during the Fieldwork Kickoff phase of the SOC2 audit process.
7. The Client is accountable for providing timely, comprehensive, and accurate responses to all audit inquiries from Prescient during the SOC2 engagement.
8. The Client must disclose to Prescient any illegal acts, fraud, security breaches, or uncorrected errors relevant to the scope of Prescient’s services that occurred within the preceding twelve (12) months, as mandated by SOC2 requirements.
9. The Client must disclose to Prescient any known design deficiencies in controls relevant to Prescient’s services for SOC2 compliance, regardless of potential corrective action costs, without relying on Prescient’s specific inquiry.
10. The Client acknowledges that Prescient may provide written findings intended solely for internal management use as part of the SOC2 audit process, and it is the Client's responsibility to inform Prescient if such findings should not be disseminated.
11. Client is responsible for obtaining the cooperation of any significant third party included in the scope of the SOC2 audit services and may need to obtain an appropriate letter of representation from such third-party organizations before the issuance of final deliverables.
12. Failure by Client to complete pre-audit requests in a timely manner may negatively impact Prescient’s ability to perform its obligations and may negatively affect the timing and/or deliverables related to the related examination.
13. Client acknowledges that acceptable evidence for SOC2 audits must adhere to specific criteria: evidence must be accessible, timestamped, and not reliant on external links. All evidence must be uploaded to the compliance platform. If no compliance platform is used, evidence must be shared via email with the auditor.
14. Client acknowledges they must actively monitor their controls throughout the SOC2 audit period, as Prescient is prohibited (by the AICPA) from, and not responsible for, notifying the Client of failing controls or controls due for performance.
15. The Client must share all evidence before the final round of control testing at the end of the SOC2 audit period. If any evidence is missing, there will be a third and final opportunity to provide the requested evidence by a communicated deadline, and any gaps thereafter will be finalized as is.
16. Client is responsible for preparing a description of its system that complies with the criteria for a description of a service organization’s system as set forth in the System Description guide provided by Prescient. Prescient may assist Client in preparing the description; however, the representations in the description are the responsibility of Client.
17. Client is responsible for determining the scope of any SOC 2 examination, the trust services categories utilized for the purposes of the examination, any additional criteria utilized for the purposes of the examination, and whether any subservice organizations will be included in, or carved out of, the scope of the examination.
18. Client is responsible for the completeness, accuracy, and method of presentation of its description of its system and assertion.
19. Client is responsible for ensuring that its controls meet the criteria for the selected trust services categories as set forth in TSP Section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Trust Services Criteria) and any additional criteria selected and utilized for the purposes of the examination.
20. Client is responsible for understanding the difference between a Type 1 and Type 2 SOC 2 examination and selecting the examination type that is sufficient to achieve its purposes.
21. Client is responsible for understanding the concept of examination dates and examination periods and selecting the examination date(s), in the case of a Type 1 examination, or examination period(s), in the case of a Type 2 examination, that Client believes is sufficient

to achieve its purposes. Client acknowledges that observation dates cannot be changed without auditor approval once the examination period has begun.

22. Client is responsible for completing the System Description Questionnaire and providing the requested information per the Information Request List on or before the project dates described in the Timing section(s) herein.
23. Client is responsible for providing Prescient with a letter of representations signed by key members of management regarding the evidential matter that will be relied upon in forming an opinion prior to the issuance of the SOC 2 report. It is considered a scope limitation on the review if a suitable representation letter is not provided by management, and Prescient may issue a qualified opinion, or issue a disclaimer of opinion, if Client refuses to provide a letter of representation that addresses the representations required for SOC 2 examinations.
24. For any engagement in which the inclusive method of reporting is utilized, Client is responsible for obtaining a written acknowledgement and acceptance by the subservice organization of its responsibility for the following: (i) preparing its description of the subservice organization's system and its assertion, including the completeness, accuracy, and method of presentation of the description and assertion, (ii) providing a written assertion that will be attached to the subservice organization's management's description of the applicable services provided to Client's system, and provided to users, (iii) having a reasonable basis for its assertion, and (iv) designing, implementing, and documenting controls that are suitably designed and operating effectively to provide reasonable assurance that the applicable trust services criteria and any additional applicable criteria selected and utilized for the examination, for the relevant services provided to Client, are met.
25. For any engagement in which the inclusive method of reporting is utilized, Client is responsible for providing Prescient with the following: (i) access to all information, such as records and documentation, including service level agreements, of which subservice organization management is aware that is relevant to the description of Client's system and the assertion, (ii) additional information that Prescient may request from subservice organization management for the purpose of the engagement, and (iii) unrestricted access to personnel within the subservice organization from whom Prescient determines it is necessary to obtain evidence relevant to the engagement
26. For any engagement in which the inclusive method of reporting is utilized, Client is responsible for obtaining a letter of representations signed by key members of the subservice organization's management regarding the evidential matter that will be relied upon in forming an opinion prior to the issuance of the SOC 2 report. It is considered a scope limitation on the examination if a suitable representation letter is not provided by management of the subservice organization, and Prescient may issue a qualified opinion, or issue a disclaimer of opinion, if Client refuses to obtain a letter of representation that addresses the representations required for SOC 2 examinations.
27. For any engagement in which the carve-out method of reporting is utilized, Client is responsible for including in its system description a description of the applicable trust services criteria and any additional applicable criteria selected and utilized for the examination that are intended to be met by controls at the subservice organization(s), alone or in combination with Client's controls, and the types of controls expected to be implemented at the carved-out subservice organization(s) to meet those criteria.
28. For any engagement that includes the trust services privacy category in its scope, Client is responsible for developing, implementing, and maintaining a privacy notice or statement of privacy practices.
29. The Client is responsible for understanding that the approximate timing of project activities will be as noted in the project plan shared during onboarding and readiness.
30. Client understands changes to the scope of the engagement will require a change request. Client acknowledges they may incur expenses if these changes have a material impact on

the original, budgeted hours for the engagement; for which, an hourly rate of $100/hr will be applied.

Fabrice Mouret

Prescient Assurance LLC,
1900 Church Street, Suite 300,
Nashville, TN 37203

Albert Lee

Albert Lee
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