



# SOC 1 Type II – Attestation Report (ISAE 3402)

Report On Management's Description of Accelya Solutions India Limited's and Accelya Middle East FZE Services System and on the Suitability of the Design and Operating Effectiveness of Controls

**Audit Period:** October 01, 2024 – March 31, 2025

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SUMMARY

# **Section I – INDEPENDENT SERVICE AUDITOR'S REPORT**

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## INDEPENDENT SERVICE AUDITOR'S REPORT

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To,  
The Management of,  
Accelya Solutions India Limited and Accelya Middle East FZE

### Scope

We have examined Accelya Solutions India Limited's (hereinafter referred to as "Accelya India") and Accelya Middle East FZE's (hereinafter referred to as "Accelya UAE") [hereinafter Accelya India and Accelya UAE are collectively referred as "Accelya", "service organization"] description in section 3 of its system for providing Passenger Revenue Accounting (PRA), Cargo Revenue Accounting (CRA), Cost Management, Miscellaneous Billing Services (MBS), Industry and Proration Services (IPS), Application Development and Maintenance and supporting General Operating Environment for processing user entities' transactions from its delivery centers located at Mumbai, Pune in India and at Dubai, UAE throughout the period October 01, 2024 to March 31, 2025, the suitability of the design and operating effectiveness of Accelya's controls included in the description to achieve the related control objectives stated in the description, based on the criteria identified in "Assertion of Accelya's Management" (assertion).

Accelya India uses subservice organizations Reliance Communications Infrastructure Limited and Nxtra Data Limited for datacentre services at Mumbai and Pune Locations respectively, whereas Accelya UAE uses subservice organizations Dubai Silicon Oasis (hereinafter referred as "DSO") to provide physical access services and Tata Communications Limited (hereinafter referred as TCL) for Manage Hosting services. The description includes only the control objectives and related controls of Accelya and excludes the control objectives and related controls of the subservice organizations.

The description also indicates that certain control objectives specified by Accelya can be achieved only if complementary subservice organization controls contemplated in the design of Accelya's controls are suitably designed and operating effectively, along with the related controls at Accelya. Our examination did not extend to controls of the subservice organizations, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

Information about Accelya India's datacentre controls at the subservice organizations, Accelya UAE's processing capabilities in Revenue Accounting Proration Interline Billing and Decision Support (RAPID) application and Cargo Rate Audit has not been subjected to the procedures applied in the examination of the description of the system and of the suitability of the design and operating effectiveness of controls to achieve the related control objectives stated in the description of the system and, accordingly, we express no opinion on it.

### Service Organization's Responsibilities

In Section II, Accelya has provided an assertion about the fairness of the presentation of the description and suitability of the design and operating effectiveness of the controls to achieve the control objectives stated in the description. The service organization is responsible for preparing the description and accompanying statement in Section II, including the completeness, accuracy, and method of presentation of the description and statement; providing the services covered by the description; specifying the control objectives and stating them in the description, identifying the risks that threaten the achievement of the control objectives, selecting the criteria stated in the assertion, and designing, implementing and documenting controls that are suitably designed and operating effectively to achieve the related control objectives stated in the description.

## Service Auditor's Responsibilities

Our responsibility is to express an opinion on the fairness of the presentation of the description and on the suitability of the design and operating effectiveness of the control to achieve the related control objectives stated in the description, based on our examination.

Our examination was conducted in accordance with attestation standards established by the International Standard on Assurance Engagements (ISAE) 3402 Type II. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in management's assertion, the description is fairly presented, and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the description throughout the period 01 October 2024, to 31 March 2025. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

An examination of the description of Accelya's system and the suitability of the design and operating effectiveness of controls involves:

- Performing procedures to obtain evidence about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the control objectives stated in the description, based on the criteria in management's assertion.
- Assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to achieve the related control objectives stated in the description.
- Testing the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the related control objectives stated in the description were achieved.
- Evaluating the overall presentation of the description, suitability of the control objectives stated therein, and suitability of the criteria specified by the Service Organization in its assertion.

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

## Inherent Limitations

Accelya's 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 each individual report users may consider important to meet their informational needs. There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. In addition, because of their nature, controls at a service organization may not prevent or detect all errors or omissions in processing of reporting transactions. Also, the projection to the future of any conclusions about the suitability of the design or 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 Test of Controls

The specific controls tested, and the nature, timing, and results of those tests are listed in Section IV.

## Opinion

Our opinion has been formed based on the matters outlined in this report. In our opinion, in all material respects:

1. The description fairly presents the suitability of design and effectiveness of controls related to the Services System and on the Suitability of the Design and Operating Effectiveness of Controls, as designed and implemented throughout the period 01 October 2024, through 31 March 2025.
2. The controls related to the control objectives stated in the description were suitably designed from 01 October 2025, through 31 March 2025, to provide reasonable assurance that the control objectives would be achieved, if its controls operated effectively throughout the period and if the subservice organization and user entities applied the complementary controls assumed in the design of Accelya's controls throughout the period.
3. The controls stated in the description operated effectively throughout the period 01 October 2024, through 31 March 2025, to provide reasonable assurance that Accelya's control objectives were achieved, if complementary subservice organization and complimentary user entity controls assumed in the design of Accelya's controls operated effectively throughout the period. The controls tested, which together with the complementary controls referred to in the scope section this report, if operating effectively, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively throughout the period 01 October 2024, through 31 March 2025.

## Restricted Use

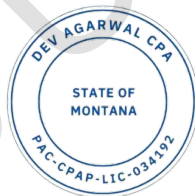
This report, including the description of tests of controls and results thereof in Section IV, is intended solely for the information and use of management of Accelya, user entities of Accelya's system during some or all of the period 01 October 2024 to 31 March 2025, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented by user entities themselves, when assessing the risks of material misstatement of user entities' financial statements.

This report is not intended to be and should not be used by anyone other than these specified parties.

Signed by:

*Dev Agarwal*

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Name: Dev Agarwal, CPA

CPA Membership No.: PAC-CPAP-LIC-034192

Place: Gurugram, India

Date: 05.06.2025

## **Section II – ASSERTION BY THE SERVICE ORGANIZATION**





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## ASSERTION OF ACCELYA SOLUTIONS INDIA LIMITED

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We have prepared the accompanying description in Section III for user entities, who have used Accelya Solutions India Limited's (hereinafter referred to as "Accelya India") system for providing Passenger Revenue Accounting (PRA), Cargo Revenue Accounting (CRA), Cost Management, Miscellaneous Billing Services (MBS), Industry and Proration Services (IPS), Application Development and Maintenance and supporting General Operating Environment from its delivery centres located at Mumbai, Pune in India and their auditors who have a sufficient understanding to consider the description, along with other information including information about controls operated by user entities themselves, when assessing the risks of material misstatements of user entities' financial statements.

Accelya India uses subservice organizations Reliance Communications Infrastructure Limited and Nxtra Data Limited for datacentre services at Mumbai and Pune Locations respectively. The description includes only the control objectives and related controls of Accelya India and excludes the control objectives and related controls of subservice organizations.

The description also indicates that certain control objectives can only be achieved if complementary user entity controls, assumed in the design of Accelya India's controls, are suitably designed and operating effectively in conjunction with those at the service organization. The description does not extend to user entity controls.

We confirm, to the best of our knowledge and belief, that:

The description fairly presents the Accelya India's system made available to user entities during some or throughout of the period from October 01, 2024, to March 31, 2025, for processing transactions related to the services described in Section III – "Accelya's Description of the System," as they relate to controls likely to be relevant to user entities' internal control over financial reporting.

The criteria used in making this statement were that the description:

1. Represents how the system was designed and implemented to process relevant transactions, including:
  - a. The types of services provided, including relevant classes of transactions processed.
  - b. The procedures, within both IT systems and manual processes, used to initiate, record, process, correct (when necessary), and ultimately transfer transactions into the reports prepared for the system's user entities.
  - c. The accounting records, supporting documentation, and specific accounts used to initiate, record, process, and report transactions—including how errors were corrected and how information was transferred into the reports prepared for the system's user entities.
  - d. Treatment of significant events and conditions, other than transactions.
  - e. The process used to prepare reports for user entities.
  - f. The relevant control objectives and the controls designed to achieve them, including, where applicable, complementary user entity controls considered in the design of the service organization's controls.
  - g. The controls that we assumed would be implemented by user entities as part of the system's design—particularly where such controls are necessary to achieve certain control objectives stated in the description. These controls are identified in the description, along with the specific objectives that cannot be met by our controls alone. This also includes other relevant aspects of our control



environment, risk assessment process, information system (including related business processes and communication), control activities, and monitoring controls that support the processing and reporting of transactions for user entities.

2. The description includes relevant details of changes to the service organization's system that occurred during the period from October 01, 2024 to March 31, 2025.
3. The description does not omit or misrepresent information relevant to the scope of the system, while acknowledging that it is intended to address the common needs of a broad range of user entities and their auditors. As such, it may not include every aspect of the system that each individual user entity or auditor may consider important within their specific environment.
4. The controls related to the control objectives stated in the description were suitably designed and operated effectively throughout the period from October 01, 2024 to March 31, 2025.

The criteria used in making this statement were as follows:

1. The risks that could prevent the achievement of the control objectives stated in the description were identified.
2. The controls described, if operated as intended, would provide reasonable assurance that those risks would not prevent the achievement of the stated control objectives.
3. The controls were consistently applied as designed throughout the period, including manual controls performed by individuals with appropriate competence and authority, from October 01, 2024 to March 31, 2025.

For,

Name: Sam Butler

Title: Chief Information Security Officer

Date: May 26, 2025

A handwritten signature in black ink, appearing to be "S Butler", is written over the printed name and title.



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## ASSERTION OF ACCELYA MIDDLE EAST FZE

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We have prepared the accompanying description in section III for user entities, who have used Accelya Middle East FZE's (hereinafter referred to as "Accelya UAE") system for providing Passenger Revenue Accounting (PRA), Cargo Revenue Accounting (CRA), Cost Management, Miscellaneous Billing Services (MBS), Industry and Proration Services (IPS), Application Development and Maintenance and supporting General Operating Environment from its delivery centers located at Dubai, UAE and their auditors who have a sufficient understanding to consider the description, along with other information including information about controls operated by user entities themselves, when assessing the risks of material misstatements of user entities' financial statements.

Accelya UAE uses subservice organizations Dubai Silicon Oasis (hereinafter referred as "DSO") to provide physical access services and Tata Communications Limited (hereinafter referred as TCL) for Manage Hosting services. The description in section III includes only the controls and related control objectives of Accelya and excludes the control objectives and related controls of the subservice organizations.

The description also indicates that certain control objectives can only be achieved if complementary user entity controls, assumed in the design of Accelya UAE's controls, are suitably designed and operating effectively in conjunction with those at the service organization. The description does not extend to user entity controls.

We confirm, to the best of our knowledge and belief, that:

The description fairly presents the Accelya UAE's system made available to user entities during some or throughout of the period from October 01, 2024 to March 31, 2025 for processing transactions related to the services described in Section III – "Accelya's Description of the System," as they relate to controls likely to be relevant to user entities' internal control over financial reporting.

The criteria used in making this statement were that the description:

1. Represents how the system was designed and implemented to process relevant transactions, including:
  - a. The types of services provided, including relevant classes of transactions processed.
  - b. The procedures, within both IT systems and manual processes, used to initiate, record, process, correct (when necessary), and ultimately transfer transactions into the reports prepared for the system's user entities.
  - c. The accounting records, supporting documentation, and specific accounts used to initiate, record, process, and report transactions—including how errors were corrected and how information was transferred into the reports prepared for the system's user entities.
  - d. Treatment of significant events and conditions, other than transactions.
  - e. The process used to prepare reports for user entities.
  - f. The relevant control objectives and the controls designed to achieve them, including, where applicable, complementary user entity controls considered in the design of the service organization's controls.
  - g. The controls that we assumed would be implemented by user entities as part of the system's design—particularly where such controls are necessary to achieve certain control objectives stated in the description. These controls are identified in the description, along with the specific objectives that cannot be met by our controls alone. This also includes other relevant aspects of our control environment, risk assessment process, information system (including related business processes



and communication), control activities, and monitoring controls that support the processing and reporting of transactions for user entities.

2. The description includes relevant details of changes to the service organization's system that occurred during the period from October 01, 2024 to March 31, 2025.
3. The description does not omit or misrepresent information relevant to the scope of the system, while acknowledging that it is intended to address the common needs of a broad range of user entities and their auditors. As such, it may not include every aspect of the system that each individual user entity or auditor may consider important within their specific environment.
4. The controls related to the control objectives stated in the description were suitably designed and operated effectively throughout the period from October 01, 2024 to March 31, 2025.

The criteria used in making this statement were as follows:

1. The risks that could prevent the achievement of the control objectives stated in the description were identified.
2. The controls described, if operated as intended, would provide reasonable assurance that those risks would not prevent the achievement of the stated control objectives.
3. The controls were consistently applied as designed throughout the period, including manual controls performed by individuals with appropriate competence and authority, from October 01, 2024 to March 31, 2025.

For,

Name: Sam Butler

Title: Chief Information Security Officer

Date: May 26, 2025

A handwritten signature in black ink, appearing to be "S Butler", is written over the printed name and title.