



SOC 1 Type II – Attestation Report

Report On Management’s Description of Accelya World S.L.U. and on the Suitability of the Design and Operating Effectiveness of Controls

Audit Period: October 01, 2024 – September 30, 2025

accelya

**forvis
mazars**

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Section I – INDEPENDENT SERVICE AUDITORS REPORT

INDEPENDENT SERVICE AUDITOR'S REPORT

To,
The Management of,
Accelya World S.L.U

Scope

We have examined Accelya World S.L.U. 's (hereinafter referred to as "Accelya" or "service organization") description in section 3 of its system for providing Revenue Assurance and Payment solution services and supporting General Operating Environment for processing user transactions from its delivery centers located at Accelya World S.L.U Madrid, Spain; Accelya Solutions India Limited, Accelya Services India Private Limited Mumbai, Pune and Goa India; Accelya Tunisie SARL Tunis, Tunisia; and Accelya UK Limited, Camberley United Kingdom throughout the period 01 October 2024, to 30 September 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 uses subservice organizations Uniway Technologies S.L., Global Switch Property Madrid S.L., and Evolutio cloud Enabler S.A. for providing Datacenter 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.

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

Service Organization's Responsibilities

In Section II, Accelya has provided their assertion about the fairness of the presentation of the description and suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. The service organization is responsible for preparing the description and their assertion, including the completeness, accuracy, and method of presentation of the description and the assertions, 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, and designing, implementing, and documenting controls 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 30 September 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 30 September 2025
2. The controls related to the control objectives stated in the description were suitably designed from 01 October 2024, to 30 September 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, to 30 September 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, to 30 September 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 30 September 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.

Dev Agarwal
Digitally signed
by Dev Agarwal
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Place: Gurugram, India

Date: December 3, 2025

Section II – ASSERTION BY THE SERVICE ORGANIZATION

ASSERTION OF ACCELYA WORLD S.L.U.

The accompanying description in section 3 has been prepared for user entities, who have used Accelya World S.L.U.'s (hereinafter referred to as "Accelya" or "service organization") system for providing Revenue Assurance and Payment solution services and supporting General Operating Environment for processing user transactions from its delivery centers located at Accelya World S.L.U Madrid, Spain; Accelya Solutions India Limited, Accelya Services India Private Limited Mumbai, Pune and Goa India; Accelya Tunisie SARL Tunis, Tunisia; and Accelya UK Limited, Camberley United Kingdom 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 misstatement of user entities' financial statements.

Accelya uses subservice organizations Uniway Technologies S.L., Global Switch Property Madrid S.L., and Evolutio cloud Enabler S.A. for providing Datacenter hosting services. The description in section 3 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 specified in the description can be achieved only if complementary subservice organization controls contemplated in the design of our controls are suitably designed and operating effectively along with the related controls at Accelya. The description does not extend to 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'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 system made available to user entities during some or throughout of the period from October 01, 2024, to September 30, 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 September 30, 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 September 30, 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 September 30, 2025.

For,

Name: Sam Butler

Title: Chief Information Security Officer

Date: 25-Nov-2025

Samuel Butler