



SOC 2 Type II – Attestation Report

Report On Management's Description of Accelya US Inc's Services System and on the Suitability of the Design and Operating Effectiveness of Controls

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Section I – INDEPENDENT SERVICE AUDITOR'S REPORT

INDEPENDENT SERVICE AUDITOR'S REPORT

To,
The Management of Accelya US Inc,

Scope

We have examined Accelya US, Inc accompanying description of its various system found in Section 3, titled Accelya System Description throughout the period October 1, 2024 through September 30, 2025, based on the criteria for a description of a service organization's system set forth in DC 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report, and the suitability of the design and operating effectiveness of controls stated in the description throughout the period October 1, 2024 through September 30, 2025, to provide reasonable assurance that Accelya service commitments and system requirements were achieved based on the trust services criteria relevant to Security, Confidentiality, and Availability set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*.

Accelya uses AWS as a subservice organization for cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Accelya, to achieve its service commitments and system requirements based on the applicable trust services criteria. The description presents Accelya controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Accelya 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.

Accelya uses subservice organizations to perform certain services. A list of these subservice organizations and the services performed is provided in the following table.

Subservice Organization	Services Performed
Amazon Web Services, Inc. (AWS)	Third-party cloud hosting services for the Offer and Order system.
Cyderes, LLC	Third-party security operations center services.
Equinix, Inc	Third-party data center hosting services for the company's network services.
Hexaware Technologies Limited	Third-party security operations center services

The description indicates that certain complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Accelya, to achieve Accelya's service commitments and system requirements based on the applicable trust services criteria. The description presents Accelya controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Accelya 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 complementary user entity controls.

Service Organization's Responsibilities

Accelya is responsible for its service commitments and system requirements and designing, implementing, and operating effective controls within the system to provide reasonable assurance that Accelya service commitments and system requirements were achieved. In Section 1, Accelya has provided the accompanying assertion titled "Management's Assertion of Accelya" (assertion) about the description and the suitability of design and operating effectiveness of controls stated therein. Accelya 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 the 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 AICPA. 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. We believe that the evidence we obtained 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:

1. Obtaining an understanding of the system and the service organization's service commitments and system requirements.
2. 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.
3. Performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria.
4. Performing procedures to obtain evidence about whether controls stated in the description were suitably designed and implemented to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
5. Testing the operating effectiveness of controls stated in the description provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
6. 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 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. 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 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 presented in the section of our report titled "Testing Matrices."

Opinion

In our opinion, in all material respects:

- a) The description presents the Accelya system that was designed and implemented throughout the period October 1, 2024 through September 30, 2025, in accordance with the description criteria.
- b) The controls stated in the description were suitably designed throughout the period October 1, 2024 through September 30, 2025 , to provide reasonable assurance that Accelya's service commitments and system requirements would be achieved based on the applicable trust services criteria, 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.
- c) The controls stated in the description operated effectively throughout the period October 1, 2024 through September 30, 2025, to provide reasonable assurance that Accelya's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls assumed in the design of Accelya's controls operated effectively throughout the period.

Restricted Use

This report is intended solely for the information and use of Accelya, user entities of Accelya system during some or all of the period October 1, 2024 through September 30, 2025 , business partners of Accelya subject to risks arising from interactions with the 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:

1. The nature of the service provided by the service organization.
2. How the service organization's system interacts with user entities, business partners, and other parties.
3. Internal control and its limitations.
4. Complementary subservice organization controls complementary user entity controls and how those controls interact with the controls at the service organization to achieve the service organization's service commitments and system requirements.
5. User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services.
6. The applicable trust services criteria.
7. 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.

Dev Agarwal
Digitally signed
by Dev Agarwal
Date: 2026.01.31
07:43:57 +05'30'



Name: Dev Agarwal, CPA

CPA Membership No.: PAC-CPAP-LIC-034192, Montana (MT)

Date: January 31, 2025

Section II – ASSERTION BY THE SERVICE ORGANIZATION

ASSERTION OF ACCELYA US INC'

We have prepared the accompanying description of Accelya US, Inc system throughout the period October 1, 2024 through September 30, 2025, based on the criteria for a description of a service organization's FLX Offer & Order system set forth in DC 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report. The description is intended to provide report users with information about Accelya system that may be useful when assessing the risks arising from interactions with Accelya system, particularly information about system controls that Accelya has designed, implemented and operated to provide reasonable assurance that its service

commitments and system requirements were achieved based on the trust services criteria relevant to Security, Confidentiality, and Availability set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*.

Accelya uses AWS as a subservice organization for cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Accelya, to achieve Accelya's service commitments and system requirements based on the applicable trust services criteria. The description presents Accelya controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Accelya controls. The description does not disclose the actual controls at the subservice organization.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Accelya, to achieve Accelya service commitments and system requirements based on the applicable trust services criteria. The description presents Accelya controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Accelya controls.

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

- a) The description presents Accelya's system that was designed and implemented throughout the period October 1, 2024 through September 30, 2025, in accordance with the description criteria.
- b) The controls stated in the description were suitably designed throughout the period October 1, 2024 through September 30, 2025, to provide reasonable assurance that Accelya's service commitments and system requirements would be achieved based on the applicable trust services criteria, 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 during that period.
- c) The controls stated in the description operated effectively throughout the period October 1, 2024 through September 30, 2025, to provide reasonable assurance that Accelya's service commitments and system requirements were achieved based on the applicable trust services criteria, if the complementary subservice organization and complementary user entity controls assumed in the design of Accelya's controls operated effectively throughout the period.

For,

Name: Sam Butler

Title: CISO

Date: 30-January-2026 Accelya

US Inc.

Samuel Butler

accelya