MOBILO

2025

# SOC2 REPORT EXECUTIVE SUMMARY

We are pleased to provide to you this executive summary of our SOC2 Certification Report for the Renewal Process in 2025. This includes every effort we make as a company to protect your information.

AICPA SOC

SOC 2 Type II

TESTED & ATTESTED BY

PRESCIENT ASSURANCE

MOBILO

# SOC 2 Type 2 Report

Lulu Systems, Inc

October 17, 2024 to February 8, 2025

A Type 2 Independent Service Auditor's Report on Controls Relevant to Security

AUDIT AND ATTESTATION BY

PRESCIENT ASSURANCE

CPA

Prescient Assurance LLC.
1100 Market Street Suite 600
Chattanooga, TN 37402

www.prescientassurance.com
info@prescientassurance.com
+1 646 209 7319

## Management's Assertion

We have prepared the accompanying description of Lulu Systems, Inc's system throughout the period October 17, 2024 to February 8, 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. The description is intended to provide report users with information about Lulu Systems, Inc's system that may be useful when assessing the risks arising from interactions with Lulu Systems, Inc's system, particularly information about system controls that Lulu Systems, Inc 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 set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*.

Lulu Systems, Inc uses 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 Lulu Systems, Inc, to achieve Lulu Systems, Inc's service commitments and system requirements based on the applicable trust services criteria. The description presents Lulu Systems, Inc's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Lulu Systems, Inc's 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 Lulu Systems, Inc, to achieve Lulu Systems, Inc's service commitments and system requirements based on the applicable trust services criteria. The description presents Lulu Systems, Inc's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Lulu Systems, Inc's controls.

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

a. The description presents Lulu Systems, Inc's system that was designed and implemented throughout the period October 17, 2024 to February 8, 2025 in accordance with the description criteria.
b. The controls stated in the description were suitably designed throughout the period October 17, 2024 to February 8, 2025, to provide reasonable assurance that Lulu Systems, Inc'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 Lulu Systems, Inc's controls during that period.
c. The controls stated in the description operated effectively throughout the period October 17, 2024, to February 8, 2025, to provide reasonable assurance that Lulu Systems, Inc'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 Lulu Systems, Inc's controls operated effectively throughout the period.

Signed by:
Pieter Limburg
FD95A8D462454B8...

Pieter Limburg
CEO
Lulu Systems, Inc

# Independent Service Auditor's Report

To: Lulu Systems, Inc

## Scope

We have examined Lulu Systems, Inc's ("Lulu Systems, Inc") accompanying description of its ALL systems system found in Section 3, titled Lulu Systems, Inc System Description throughout the period October 17, 2024, to February 8, 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 17, 2024, to February 8, 2025, to provide reasonable assurance that Lulu Systems, Inc's service commitments and system requirements were achieved based on the trust services criteria relevant to Security set forth in *TSP 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy*.

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

## Service Organization's Responsibilities

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

## Opinion

In our opinion, in all material respects:

a. The description presents Lulu Systems, Inc's system that was designed and implemented throughout the period October 17, 2024, to February 8, 2025, in accordance with the description criteria.
b. The controls stated in the description were suitably designed throughout the period October 17, 2024, to February 8, 2025, to provide reasonable assurance that Lulu Systems, Inc'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 Lulu Systems, Inc's controls throughout the period.
c. The controls stated in the description operated effectively throughout the period October 17, 2024, to February 8, 2025, to provide reasonable assurance that Lulu Systems, Inc'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 Lulu Systems, Inc's controls operated effectively throughout the period.

## Restricted Use

This report is intended solely for the information and use of Lulu Systems, Inc, user entities of Lulu Systems, Inc's system during some or all of the period October 17, 2024 to February 8, 2025, business partners of Lulu Systems, Inc 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, subservice organizations, and other parties.
3. Internal control and its limitations.
4. 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.
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.

Signed by:
Prescient Assurance
D4FE46AA29744B4

Prescient Assurance LLC
April 22, 2025