The NROC Project - EdReady Service

Throughout the Period of 1/1/2025 to 12/31/2025

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

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SECTION I - Service Organization Management's Assertion

In connection with your engagement to report on The NROC Project's (service organization) description of its EdReady Service (system), we recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure. Our representations, as outlined in this letter, serve to enable you to form the following opinions on whether, throughout the period 1/1/2025 to 12/31/2025:

- The accompanying description presents EdReady Service that was designed and implemented throughout the period 1/1/2025 to 12/31/2025, in accordance with *DC section 200, 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* (description criteria);
- The system was designed and implemented following the description criteria;
- The controls stated in the System Description (Description) were suitably designed and operating effectively to provide reasonable assurance that service commitments and system requirements were achieved based on the applicable Trust Services Criteria.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations were made to you during your examination:

1. We reaffirm our assertion, which is attached to the Description.

2. We have evaluated the presentation of the Description following the description criteria and the suitability of the design and operating effectiveness of the controls stated therein to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable Trust Services Criteria. All relevant matters have been considered and reflected in our evaluation and our assertion.

3. We have disclosed to you any of the following of which we are aware:

    a. Misstatements (including omissions) in the Description;

    b. Instances in which controls were not suitably designed and implemented;

    c. Instances in which controls did not operate effectively or as described;

    d. Any communications from regulatory agencies, user entities, or others affecting the presentation of the Description or the suitability of the design or operating effectiveness of the controls stated therein, including communications received between the end of the period addressed in our Description and the date of your report;

    e. All other known matters contradicting the presentation of the Description or the suitability of the design or operating effectiveness of the controls stated therein or contradicting our assertion.

4. We acknowledge responsibility for our assertion and for:

    a. The presentation of the Description, following the description criteria and the suitability of the design and operating effectiveness of the controls, stated therein to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable Trust Services Criteria;

b. Selecting the Trust Services category or categories to be included within the scope of the examination and determining that they are appropriate for our purposes;

c. The applicable Trust Services Criteria and related controls are stated in the Description.

5. We have disclosed to you any known events after the period covered by the Description up to the date of this letter that would have a material effect on the presentation of the Description or the suitability of the design or operating effectiveness of the controls stated therein or on our assertion. We have disclosed any changes in the controls that are likely to be relevant to report users, occurring through the date of this letter.

6. As agreed upon in the terms of the engagement, we have provided you with all information and access relevant to your examination and to our assertion.

7. We believe the effects of uncorrected misstatements, if any, are immaterial, individually and in the aggregate, to the presentation of the Description, following the Description criteria or to the suitability of the design and/or operating effectiveness of the controls stated therein to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable Trust Services Criteria.

8. We have responded fully to all inquiries you made during the examination.

9. We have disclosed to you any of the following of which we are aware:

a. Actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the presentation of the Description or the suitability of the design or operating effectiveness of the controls stated therein;

b. Instances of noncompliance with laws and regulations or uncorrected misstatements attributable to the service organization that may affect one or more user entities;

c. All identified system incidents that significantly impaired the service organization's achievement of its service commitments and system requirements during the period of time covered by the Description.

We understand that your examination was conducted following attestation standards established by the AICPA. The examination was designed to express an opinion on whether, in all material respects, the Description is presented following the Description criteria; the controls stated therein were suitably designed and operated 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 also understand that the opinion was based on your examination and that the procedures performed in the examination were limited to those that you considered necessary.

1. The Description presents the EdReady Service system that was designed and implemented throughout the period 1/1/2025 to 12/31/2025, according to the description criteria.

2. The controls stated in the Description were suitably designed throughout the period 1/1/2025 to 12/31/2025, to provide reasonable assurance that The NROC Project's service commitments and system requirements would be achieved based on the applicable Trust Services Criteria, if its controls operated effectively throughout the period 1/1/2025 to 12/31/2025.

3. The NROC Project's controls stated in the Description, operated effectively throughout the period 1/1/2025 to 12/31/2025 to provide reasonable assurance that The NROC Project's service commitments and system requirements were achieved based on the applicable Trust Services Criteria, if the complementary user entity controls assumed in the design of The NROC Project's controls operated effectively throughout that period.

In addition to the assertion, management has provided a written representation letter addressing completeness, accuracy, disclosure of misstatements, fraud, system incidents, and responsibility for service commitments, in accordance with AT-C 205.

Ahrash Bissell

Ahrash Bissell, President
The NROC Project

02.13.2026

SECTION II - Independent Service Auditor's Report

To: The NROC Project

Scope

We have examined The NROC Project's accompanying description of its EdReady Service system entitled "EdReady Service System Description" throughout the period 1/1/2025 to 12/31/2025, based on the 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 1/1/2025 to 12/31/2025, to provide reasonable assurance that The NROC Project's service commitments and system requirements were achieved based on the trust services criteria relevant to security (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (AICPA, *Trust Services Criteria*).

The description indicates that certain control objectives specified in the description can be achieved only if complementary user entity controls are assumed in the design of The NROC Project Service Organization's 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 or operating effectiveness of such complementary user entity controls.

The NROC Project uses a subservice organization for network, hosting, and data center solutions as well as outsourcing software development to Edify. The description includes only the control objectives and related controls of The NROC Project and excludes the control objectives and related controls of the subservice organization. The description also indicates that certain control objectives specified by The NROC Project can be achieved only if complementary subservice organization controls assumed in the design of The NROC Project's controls are suitably designed and operating effectively, along with the related controls at The NROC Project. Our examination did not extend to controls of the subservice organization, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

Service Organization's Responsibilities

The NROC Project 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 The NROC Project's service commitments and system requirements were achieved. The NROC Project has provided the accompanying assertion titled "Assertion of The NROC Project Service Organization Management" (assertion) about the description and the suitability of the design and operating effectiveness of controls stated therein. The NROC Project 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 the 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 the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in management's assertion, the description is presented in accordance with the description criteria and controls stated therein were suitably designed and operated 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.

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 a 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 or did not operate 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 to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria
- 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
- Evaluating the overall presentation of the description

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

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 users may consider important to meet their informational needs.

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.

Description of Tests of Controls

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

Opinion

In our opinion, in all material respects, based on the criteria described in The NROC Project's assertion

- The description presents the EdReady Service system that was designed and implemented throughout the period 1/1/2025 to 12/31/2025, in accordance with the description criteria.
- The controls stated in the description were suitably designed throughout the period 1/1/2025 to 12/31/2025, to provide reasonable assurance that The NROC Project's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period.
- The controls stated in the description operated effectively throughout the period 1/1/2025 to 12/31/2025, to provide reasonable assurance that The NROC Project's service commitments and system requirements were achieved based on the applicable trust services criteria.

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 The NROC Project, user entities of The NROC Project's EdReady Service system during some or all of the period 1/1/2025 to 12/31/2025, business partners of The NROC Project, 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:

- The nature of the service provided by the service organization;
- How the service system interacts with user entities, business partners, subservice organizations, and other parties;
- Internal control and its limitations;
- User entity responsibilities and how they may affect the user entity's ability to use the service organization's services effectively;
- The applicable Trust Services Criteria;
- The risks 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 the specified parties.

Roy & Associates, CPA P.C.

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License Number: 9775
Fremont, California

02.13.2026

CERTIFICATE *of* SIGNATURE

REF. NUMBER
FRTJJ-BSGWH-TM68W-HJB4R

DOCUMENT COMPLETED BY ALL PARTIES ON
13 FEB 2026 22:41:36
UTC

SIGNER	TIMESTAMP	SIGNATURE
AHRASH BISSELL EMAIL ABISSELL@NROC.ORG	SENT 13 FEB 2026 22:06:24 VIEWED 13 FEB 2026 22:39:01 SIGNED 13 FEB 2026 22:39:23	Ahrash Bissell IP ADDRESS 23.93.85.36 LOCATION BERKELEY, UNITED STATES
RECIPIENT VERIFICATION	EMAIL VERIFIED 13 FEB 2026 22:39:01 PASSCODE 13 FEB 2026 22:39:01	
PIYUSH ROY EMAIL PIYUSH@ROYASSOCIATESCPA.ORG	SENT 13 FEB 2026 22:06:24 VIEWED 13 FEB 2026 22:40:48 SIGNED 13 FEB 2026 22:41:36	Roy & Associates, CPA P.C. IP ADDRESS 73.231.231.26 LOCATION FREMONT, UNITED STATES
RECIPIENT VERIFICATION	EMAIL VERIFIED 13 FEB 2026 22:40:48 PASSCODE 13 FEB 2026 22:40:48	