

# ORACLE NETSUITE

February 2, 2026

Dear Oracle NetSuite Client,

Oracle NetSuite retained Schellman & Company, LLC to issue a **SOC 2 TYPE II Report on controls relevant to Security, Availability, and Confidentiality** for its **Application Hosting Services for the NetSuite Software as a Service system** (excluding some services as identified in the report) (the "NetSuite Service"). The testing period covered by the most recent report was **October 1, 2024** through **September 30, 2025**.

This letter hereby notifies that for the succeeding period from **October 1, 2025** to the date of this letter, to my knowledge, there have been no significant changes to the internal controls that were described in the current **SOC 2 Type II Report** that would adversely affect the conclusions reached which have not been disclosed to you in this letter or previously.

You should also be aware that, as a normal part of the NetSuite Service operations, the services and technology comprising the NetSuite Service are continually updated as appropriate. It is your organization's responsibility to evaluate this information in relation to the internal control structure in place at your organization in order to assess the total internal control structure. If an effective internal control structure is not in place at your organization, the controls for the NetSuite Service may not compensate for such weaknesses. The NetSuite Service controls must always be evaluated in conjunction with an assessment of the strength of the user entity's controls.

This letter is not intended: (i) to be a substitute for the SOC 2 Type II Report; (ii) to provide you with a certification of the internal controls for the NetSuite Service; or (iii) to suggest that Oracle or the NetSuite business unit has performed a separate evaluation of its service's internal controls for the purpose of producing this letter.

Sincerely,



Rachelle Gaerlan  
Oracle America, Inc.  
Vice President, NSGBU  
Security & Privacy Compliance  
650.627.1000

*Confidential Information, Oracle + NetSuite*