

# ORACLE NETSUITE

February 2, 2026

Dear Oracle NetSuite Client,

Oracle NetSuite retained Schellman & Company, LLC to issue four annual **SSAE 18 (SOC1)/ISAE 3402 Report TYPE II Reports** for its **Application Hosting Services for the NetSuite Software as a Service system** (the "NetSuite Service") (excluding some services as identified in the report). NetSuite's practice is to issue four overlapping, backwards-looking twelve-month reports with end dates of February 28, May 31, August 31 and November 30. The reports are typically available five to six weeks following the end of the reporting period. The testing period covered by the most recent report was **December 1, 2024 through November 30, 2025**.

This letter hereby notifies that for the succeeding period from **December 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 **SSAE 18 (SOC1)/ISAE 3402 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.

Finally, to conclude upon the design and effectiveness of internal controls for any NetSuite product, you must request and read the current SSAE 18 (SOC1)/ISAE 3402 Type II Report for that product. This letter is not intended: (i) to be a substitute for the SSAE 18 (SOC1)/ISAE 3402 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  
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Vice President, NSGBU  
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*Confidential Information, Oracle + NetSuite*