

## TECNICS CONSULTING, INC.

### System and Organization Controls (SOC) 2 Type 2 Report

Description of System Relevant to Security, Availability, Processing Integrity, Confidentiality, and Privacy. The report also includes a mapping of the controls tested to Health Information Portability and Accountability Act (HIPAA) and General Data Protection Regulation (“GDPR”) for Information Security.

For the period May 15, 2024 to May 31, 2025

With Independent Assurance and Service Auditor Reports including Tests Performed and Results Thereof



## COMPLIANCE MANAGEMENT SERVICES



## **SECTION – 1: INDEPENDENT ASSURANCE REPORT**

**TO THE MANAGEMENT OF TECNICS CONSULTING, INC. & CREDENTI, LLC.****1.1. Scope**

We have examined Tecnicos Consulting, Inc. & Credenti, LLC. (“Tecnicos” or “Company” or “Service Organization”) accompanying description of its information technology and application development system titled “Description of Tecnicos Information Technology, Application Development and Managed Services System” throughout the period May 15, 2024 to May 31, 2025 (description) 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 May 15, 2024 to May 31, 2025, to provide reasonable assurance that Tecnicos 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).

As indicated in the description, Tecnicos uses Amazon Web Services (AWS) for cloud computing, hosting, and data centre infrastructure, backgroundchecks.com LLC for Employee Screening services, Paycor for HR and Payroll Services, Slack for Internal Messaging Services, Atlassian Jira for BitBucket and Jira Services, Google Workspace and Microsoft O365 for productivity and collaboration, Zoho Corporation for Zoho Projects, Books, Vault Services, Twilio for SMS Notifications and Jungle Disk and Dropbox for Backup Services. The description indicates that complementary sub-service organization controls that are suitably designed and operating effectively are necessary, along with controls at Tecnicos, to achieve Tecnicos Service commitments and system requirements based on the applicable trust services criteria. The description presents Tecnicos controls, the applicable trust services criteria, and the types of complementary sub-service organization controls assumed in the design of Tecnicos controls. The description does not disclose the actual controls at the sub-service organizations. Our examination did not include the services provided by the sub-service organizations, and we have not evaluated the suitability of the design or operating effectiveness of such complementary sub-service organization controls.

**1.2. Tecnicos Responsibilities**

Tecnicos 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 Tecnicos Service commitments and system requirements were achieved. Tecnicos has provided the accompanying assertion titled “Assertion of Tecnicos” (assertion) about the description and the suitability of design and operating effectiveness of controls stated therein. Tecnicos 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.

### 1.3. Service Auditor's 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 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.

An examination of the 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 We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

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

### 1.4. 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.

## 1.5. Opinion

In our opinion, in all material respects,

1. The description fairly presents the Tecnicos Information Technology, Application Development and Managed Services System that was designed and implemented throughout the period May 15, 2024 to May 31, 2025
2. The controls stated in the description were suitably designed throughout the period May 15, 2024 to May 31, 2025, to provide reasonable assurance that Tecnicos Service commitments and system requirements would be achieved based on the applicable trust services criteria, if the controls operated effectively throughout that period and if the sub-service organizations applied the complementary controls assumed in the design of Tecnicos controls throughout that period.
3. The controls stated in the description operated effectively throughout the period May 15, 2024 to May 31, 2025, to provide reasonable assurance that Tecnicos service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary sub-service organization controls assumed in the design of Tecnicos controls operated effectively throughout that period.

## 1.6. Description of Tests of Controls

The specific controls we tested, and the nature, timing, and results of those tests are listed in Section 4 of this report.

## 1.7. Our Independence and Quality Control

We have complied with relevant ethical requirements related to assurance engagements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. The firm applied AICPA's Statements on Quality Control Standards for separation between advisors and consultants with the Independent Service Auditor.

## 1.8. Restricted Usage

This report, including the description of tests of controls and results thereof in Section 4, is

intended solely for the information and use of the company's user entities, independent auditors and practitioners providing services to such user entities, and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by the service organization
- How the service organization's system interacts with user entities, business partners, sub-service organizations, and other parties
- Internal control and its limitations
- Complementary user entity controls and complementary sub-service organization controls and how these controls interact with the controls at the service organization to achieve the service organization's service commitments and requirements
- User entity responsibilities and how they may affect the user entities' ability to effectively use the service organization's services
- The applicable trust services criteria
- 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

## **E COM SECURITY SOLUTIONS**

Cyber Security & Data Privacy Advisory

### **SERVICE AUDITORS**



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**JAY MARU**  
Certified Public Accountant  
License Number: PAC-CPAP-LIC-034066  
Date: July 04, 2025

A handwritten signature in blue ink, which appears to be "P.V. Surekha", written in a cursive style.

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**VENKATA SUREKHA PENUGONDA**  
ISO 27001 Lead Auditor  
Certificate Number: TNV-180809959103  
Date: July 03, 2025





**END OF REPORT**