nRev

NRev Labs Private Limited

System and Organization Controls (SOC 2) Type II Report

Description of NRev platform relevant to the Trust Services Criteria of Security, Availability and Confidentiality

July 20, 2024 through July 20, 2025

STATEMENT OF CONFIDENTIALITY

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 Service Organization, User Entities of the Service Organization's system related to NRev platform relevant to the Security, Availability and Confidentiality during some or all of the period July 20, 2024 through July 20, 2025, and the independent auditors of such user entities, who have a sufficient understanding to consider it, along with other information including information about controls implemented by user entities themselves, when assessing the risks of material misstatements of user entities' financial statements. This report is not intended to be and should not be used by anyone other than these specified parties. Unauthorized use, reproduction or distribution of this report, in whole or in part, is strictly prohibited.

TABLE OF CONTENTS

SECTION 1

INDEPENDENT
SERVICE AUDITORS’
REPORT

1 INDEPENDENT SERVICE AUDITORS' REPORT

To the management of NRev Labs Private Limited

Scope

We have examined the description of the system provided by Management of NRev Labs Private Limited (the "Service Organization" or "NRev Labs") included in Section 3, "Description of Systems Provided by Service Organization" of its NRev platform throughout the period July 20, 2024 to July 20, 2025 (the "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, in AICPA Description Criteria, ("description criteria") and the suitability of the design and operating effectiveness of controls stated in the Description throughout the period July 20, 2024 to July 20, 2025, to provide reasonable assurance that NRev Labs' service commitments and system requirements would be achieved based on the trust services criteria relevant to Security, Availability and Confidentiality (applicable trust services criteria) set forth in TSP section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy, in AICPA Trust Services Criteria.

NRev Labs uses Amazon Web Services Inc. (AWS) ("Subservice Organization"). The Description indicates that complementary Subservice Organization controls that are suitably designed and operating effectively are necessary, along with controls at NRev Labs, to achieve NRev Labs' service commitments and system requirements based on the applicable trust services criteria. The Description presents NRev Labs' controls, the applicable trust services criteria, and the types of complementary Subservice Organization controls assumed in the design of NRev Labs' 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 complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at NRev Labs, to achieve NRev Labs' service commitments and system requirements based on the applicable trust services criteria. The Description presents NRev Labs' controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of NRev Labs' controls. 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.

Service Organization's Responsibilities

Management of NRev Labs 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 NRev Labs service commitments and system requirements would be achieved. Management of NRev Labs has provided the accompanying assertion in Section 2 titled, "Management Assertion Provided by NRev Labs Private Limited" (the "Assertion") about the Description and the suitability of the design and operating effectiveness of controls stated therein. Management of NRev Labs 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 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 American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the 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 NRev Labs' service commitments and system requirements would be 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 a Description of a service organization's system and the suitability of the design and operating effectiveness of controls involves:

- 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 would achieve its service commitments and system requirements based the applicable trust services criteria.
- Testing the operating effectiveness of those controls stated in the Description to provide reasonable assurance that NRev Labs 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.

Service Auditor's Independence and Quality Control

We are required to be independent and to meet our other ethical responsibilities in accordance with the Code of Professional Conduct established by the AICPA. We have complied with those requirements. We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

Inherent Limitations

The Description is prepared to meet the common needs of a broad range of report users and therefore may not include every aspect of the system that each individual report user 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 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 4, "Information Provided by the Service auditor: Test of controls".

Opinion

In our opinion, in all material respects:

a) The Description presents NRev Labs' system that was designed and implemented throughout the period July 20, 2024 to July 20, 2025, in accordance with the description criteria.

b) The controls stated in the Description were suitably designed throughout the period July 20, 2024 to July 20, 2025, to provide reasonable assurance that NRev Labs' service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period, and if the Subservice Organization and user entities applied the complementary controls assumed in the design of NRev Labs' controls throughout that period.

c) The controls stated in the Description operated effectively throughout the period July 20, 2024 to July 20, 2025, to provide reasonable assurance that NRev Labs' service commitments and system requirements would be achieved based on the applicable trust services criteria, and if the Subservice Organization and user entities applied the complementary controls assumed in the design of NRev Labs' controls operated effectively throughout that period.

Restricted Use

This report, including the description of tests of controls and results thereof in Section 4, is intended solely for the information and use of management of NRev Labs, user entities of NRev platform during some or all of the period July 20, 2024 to July 20, 2025, business partners of NRev Labs subject to risks arising from interactions with the NRev Labs' 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:

- The nature of the service provided by NRev Labs.
- How NRev Labs' system interacts with user entities, business partners, Subservice Organizations, and other parties.
- Internal control and its limitations.
- Complementary user entity controls and complementary Subservice Organization controls and how they interact with related controls at NRev Labs to achieve NRev Labs' commitments and system requirements.

- User entity responsibilities and how they may affect the user entity's ability to effectively use NRev Labs' services.
- The applicable trust services criteria.
- The risks that may threaten the achievement of NRev Labs' 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.

Accorp Partners CPA LLC

ACCORP PARTNERS CPA LLC
License No.: PAC-FIRM-LIC-47383
Kalispell, Montana
Date: August 6, 2025

SECTION 2

MANAGEMENT'S ASSERTION PROVIDED BY SERVICE ORGANIZATION

Nrev Labs Private Limited

CIN: U62099PN2024PTC234910.
Registered Address: Sr. No.210/2, Parkhe, Mala Riviresa Society, Baner Gaon, Haveli, Pune- 411045, Maharashtra
Email Id: nrevlabs@nurturev.com
Website: nrev.ai

MANAGEMENT ASSERTION PROVIDED BY NREV LABS PRIVATE LIMITED

For the period from July 20, 2024 through July 20, 2025

We have prepared the accompanying System Description Provided by Service Organization (Description) of NRev Labs Private Limited (the "Service Organization" or "NRev Labs") in accordance with the criteria for a description of a service organization's system set forth in the Description Criteria DC section 200 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report (Description Criteria). The Description is intended to provide report users with information about the NRev platform (System) that may be useful when assessing the risks arising from interactions with the System throughout the period July 20, 2024 to July 20, 2025, particularly information about system controls that the Service Organization 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, Availability and Confidentiality (applicable trust services criteria) set forth in TSP section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy, in AICPA Trust Services Criteria.

NRev Labs uses Amazon Web Services Inc. (AWS) ("Subservice Organization"). The description indicates that complementary Subservice Organization controls that are suitably designed and operating effectively are necessary, along with controls at NRev Labs, to achieve NRev Labs's service commitments and system requirements based on the applicable trust services criteria. The description presents NRev Labs's controls, the applicable trust services criteria, and the types of complementary Subservice Organization controls assumed in the design of NRev Labs controls. The description does not disclose the actual controls at the Subservice Organization. The description does not extend to controls of the Subservice Organization.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at NRev Labs, to achieve NRev Labs's service commitments and system requirements based on the applicable trust services criteria. The description presents NRev Labs's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of NRev Labs's controls. The description does not extend to controls of the user entities.

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

a. The description presents the System that was designed and implemented throughout the period July 20, 2024 to July 20, 2025 in accordance with the description Criteria.

b. The controls stated in the description were suitably designed throughout the period July 20, 2024 to July 20, 2025, to provide reasonable assurance that NRev Labs's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period, and if the Subservice Organizations and user entities applied the complementary controls assumed in the design of NRev Labs's controls throughout that period.

c. The controls stated in the description operated effectively throughout the period July 20, 2024 to July 20, 2025, to provide reasonable assurance that NRev Labs's service commitments and system requirements were achieved based on the applicable trust services criteria, if the Subservice Organizations and user entities applied the complementary controls assumed in the design of NRev Labs's controls operated effectively throughout that period.

For NRev Labs Private Limited

NREV LABS PRIVATE LIMITED

Nikhil

DIRECTOR / AUTHORISED SIGNATORY

Name: Nikhil Ojha
Title: Co-founder & CTO
Date: 6th August 2025

SECTION 3

DESCRIPTION OF THE SYSTEM

3 DESCRIPTION OF THE SYSTEM PROVIDED BY THE SERVICE ORGANIZATION

3.1 Overview of service organization and in-scope services

NRev is a cloud-hosted software application built by NRev Labs Private Limited hereby referred toas NRev.

NRev is NRev app—your ultimate tool for data-driven account management and expansion. Designed for sales professionals, account managers, and leadership, the NRev app streamlines complex research, highlights hidden opportunities, and helps you create impactful strategies that drive predictable revenue growth.

Any other services provided by NRev Labs Private Limited are not in the scope of this report.

3.2 Principal Service Commitments and System Requirements

NRev Labs designs its processes and procedures to meet objectives for its software application. Those objectives are based on the service commitments that NRev Labs makes to customers and the compliance requirements that NRev Labs has established for their services.

Security commitments to user entities are documented and communicated in NRev Labs' customer agreements, as well as in the description of the service offering provided online. NRev Labs' security commitments are standardized and based on some common principles.

These principles include but are not limited to, the following:

- The fundamental design of NRev Labs' software application addresses security concerns such that system users can access the information based on their role in the system and are restricted from accessing information not needed for their role.
- NRev Labs implements various procedures and processes to control access to the production environment and the supporting infrastructure.
- Monitoring of key infrastructure components is in place to collect and generate alerts based on utilization metrics.

Confidentiality commitments include, but are not limited to, the following:

- The use of encryption technologies to protect system data both at rest and in transit.
- Confidentiality and non-disclosure agreements with employees, contractors, and third parties.
- Confidential information must be used only for the purposes explicitly stated in agreements between NRev Labs and user entities.

Availability commitments include, but are not limited to, the following:

- System performance and availability monitoring mechanisms to help ensure the consistent delivery of the system and its components.
- Responding to customer requests in a reasonably timely manner.

- Business continuity and disaster recovery plans are tested on a periodic basis; and Operational procedures supporting the achievement of availability commitments to user entities.

NRev Labs establishes operational requirements that support the achievement of security commitments and other system requirements. Such requirements are communicated in NRev Labs' system policies and procedures, system design documentation, and contracts with customers. Information security policies define an organization-wide approach to how systems and data are protected. These include policies around how the service is designed and developed, how the system is operated, how the internal networks are managed, and how staff is hired.

3.3 Components of the System used to provide services

Infrastructure & Network Architecture

The production infrastructure for the NRev software application is hosted on AWS in their various regions across US-East-1.

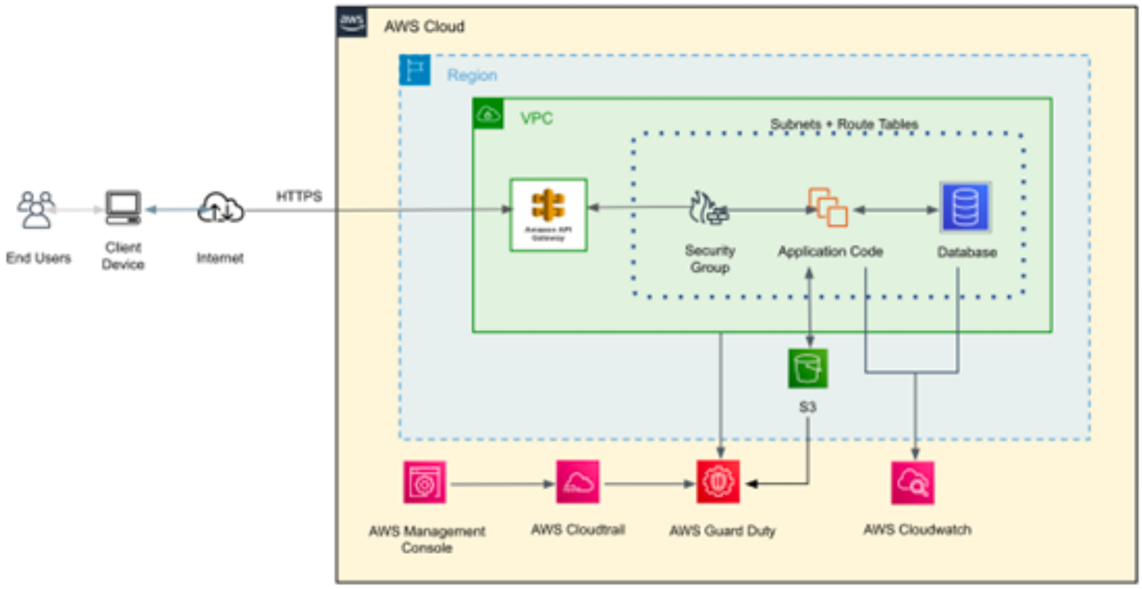
NRev software application uses a virtual and secure network environment on top of AWS infrastructure to ensure that the software application is always protected. This is achieved by hosting the application inside a virtual private cloud (VPC) and accompanying firewalls on the infrastructure provider. NRev software application ensures there are only specific authorized points of entry, and filters traffic to the private networks that support the application.

When a customer's client device connects to the application over the internet, their data is encrypted and secured over HTTPS. It then passes through the AWS Internet Gateway, over to a Virtual Private Cloud that

- Houses the entire application runtime
- Protects the application runtime from any external networks

The internal networks of AWS are protected by deny-by-default security groups and firewalls to ensure that only deliberately allowed traffic can pass through.

System Architecture of Nurturev Application



Software

NRev Labs is responsible for managing the development and operation of the NRev platform including infrastructure components such as servers, databases, and storage systems. The in-scope NRev Labs infrastructure and software components are shown in the table below:

System/ Application	Business Function / Description
NRev Labs Application	Access to the NRev SaaS application through a web/mobile interface and user authentication.
AWS IAM	Identity and access management console for AWS resources.
AWS Firewalls	Front-end firewalls protect the network perimeter with rule-based ACLs and back-end firewalls segregate the database servers from internal traffic.
Git	Source code repository, version control system, and build software.
Gmail	Identity/Email provider for all NRev Labs employees.

Supporting tools	Description
Python	Programming Language used for NRev Labs application.
Sprinto	Provide continuous compliance monitoring of the company's system.

People

NRev Labs' staff have been organized into various functions like Sales, Support, Engineering, Product Management, etc. The personnel have also been assigned to the following key roles:

Senior Management: Senior management carries the ultimate responsibility for achieving the mission and objectives of the organization. They ensure that the necessary resources are effectively applied to develop the capabilities needed to accomplish the organization's mission. They also assess and incorporate the results of the risk assessment activity into the decision-making process. The senior management understands that their support and involvement is required in order to run an effective risk management program that assesses and mitigates IT-related mission risks.

Information Security Officer: The Senior Management assigns the role of Information Security Officer to one of its staff members who is responsible for the performance of the information security program of the organization. Decisions made in these areas are based on an effective risk management program. The Information Security Officer is responsible for identifying risks, threats, and vulnerabilities, and adding controls to mitigate these risks. Additionally, they also summarize remaining residual risks and report the same to Senior Management in a timely manner.

Compliance Program Manager: The company assigns the role of Compliance Program Manager to a staff member who would be responsible for the smooth functioning of the Information Security Program. The Compliance Program Manager takes care of the effective and timely completion of tasks required for the functioning of all information security controls, across all functions/departments of the organization.

System Users: The organization's staff members are the users of the IT systems. The organization understands that use of the IT systems and data according to an organization's policies, guidelines, and rules of behavior is critical to mitigating risk and protecting the organization's IT resources. To minimize risk to the IT systems, staff members that access IT resources are provided with annual security awareness training.

Data

Data, as defined by NRev Labs, constitutes the following:

- Transaction data
- Electronic interface files
- Output reports.
- Input reports.
- System files
- Error logs

All data that is managed, processed and stored as a part of the NRev platform is classified as per the Data Classification Policy which establishes a framework for categorizing data based on its sensitivity, value, and criticality to achieving the objectives of the organization. All data is to be assigned one of the following sensitivity levels:

Data Sensitivity	Description	Examples
Customer confidential	Highly valuable and sensitive information where the level of protection is dictated internally through policy and externally by legal and/or contractual requirements. Access to confidential information is limited to authorized employees, contractors, and business partners with a specific need.	- Customer system and operating data - Customer PII - Anything subject to a confidentiality agreement with a customer
Company Confidential	Information that originated or is owned internally or was entrusted to NRev Labs by others. Company confidential information may be shared with authorized employees, contractors, and business partners but not released to the general	- NRev Labs' PII - Unpublished financial information - Documents and processes explicitly marked as confidential - Pricing/marketing and other undisclosed strategies
Public	Information that has been approved for release to the public and is freely shareable both internally and externally.	- Press releases - Public website

Further, all customer data is treated as confidential. The availability of this data is also limited by job function. All customer data storage and transmission follow industry-standard encryption. The data is also regularly backed up as documented in the Data backup policy.

Procedures and Policies

Formal policies and procedures have been established to support the NRev software application. These policies cover:

- Code of Business Conduct
- Change Management
- Data Retention
- Data Backup
- Information security
- Vendor management
- Physical security
- Risk management
- Password
- Media disposal
- Incident management
- Endpoint security
- Encryption
- Disaster recovery
- Data classification
- Confidentiality
- Business continuity
- Access control
- Acceptable usage
- Vulnerability management

Via the Sprinto platform, all policies are made available to all staff members to provide direction regarding the staff members' responsibilities related to the functioning of internal control. All staff members are expected to adhere to the policies and procedures that define how services should be delivered. Specifically, staff members are required to acknowledge their understanding of these policies upon hiring (and annually thereafter).

NRev Labs also provides information to clients and staff members on how to report failures, incidents, concerns, or complaints related to the services or systems provided by the NRev software application, in the event there are problems, and takes actions within an appropriate timeframe as and when issues are raised.

3.4 Relevant aspects of the Control Environment, Risk Assessment Process, Information and Communication, and Monitoring

The applicable trust services criteria were used to evaluate the suitability of design and operating effectiveness of controls stated in the description. This section provides information about the five interrelated components of internal control at NRev Labs, including:

1. Control environment
2. Risk assessment
3. Control activities
4. Information and communication
5. Monitoring controls

Control Environment

Integrity and Ethical Values

The effectiveness of controls cannot rise above the integrity and ethical values of the people who create, administer, and monitor them. Integrity and ethical values are essential elements of NRev Labs’ control environment, affecting the design, administration, and monitoring of other components. Integrity and ethical behavior are the product of NRev Labs’ ethical and behavioral standards, how they are communicated, and how they are reinforced in practices. They include management's actions to remove or reduce incentives and temptations that might prompt personnel to engage in dishonest, illegal, or unethical acts. They also include the communication of entity values and behavioral standards to personnel through policy statements and codes of conduct.

NRev Labs and its management team has established the following controls to incorporate ethical values throughout the organization:

- A formally documented "Code of business conduct" communicates the organization’s values and behavioral standards to staff members.
- Staff members are required to acknowledge (upon hiring and annually thereafter) comprehensive policies and procedures covering the areas of Information Security, Change Management, Incident Management, and Access Control. Staff Members also acknowledge that they understand their responsibility for adhering to the policies and procedures.
- All new employees go through an extension hiring processing including validation of identity, past performance, and other background checks as part of the hiring process.

Commitment to Competence

NRev Labs’ management defines competence as the knowledge and skills necessary to accomplish tasks that define employees' roles and responsibilities. The following controls have been established in order to incorporate the commitment to competence throughout the organization:

- Management outlines the roles and responsibilities of technical staff to ensure that they are clear about their responsibilities in the organization. These roles and responsibilities are reviewed annually by the senior management.
- Annual Security Awareness Training is provided to all staff which focuses on maintaining the security of the proprietary and customer-servicing systems and related data.
- Employees receive periodic reviews by their supervisors inclusive of discussing any deficiencies noted in the execution of their job responsibilities.
- Employees are evaluated for competence in performing their job responsibilities at the time of hiring.

Management Philosophy and Operating Style

NRev Labs’ management philosophy and operating style encompass a broad range of characteristics. Such characteristics include management's approach to monitoring business risks, and management's attitudes toward personnel and the processing of information.

NRev Labs’ information security function, composed of senior management and the Information Security Officer, meets frequently and includes at least an annual meeting to review policies and procedures and set the information security program roadmap. The security function, under the direction of senior management, oversees the security activities and communication of its policies and procedures.

Specific control activities that the NRev Labs has implemented in this area are described below:

- Senior management meetings are held to discuss major initiatives and issues that affect the business as a whole.

- Senior management reviews the functioning of internal controls, vendor risk assessment, risk assessment and high severity security incidents annually.

Organizational Structure and Assignment of Authority and Responsibility

NRev Labs’ organizational structure provides the framework within which its activities for achieving entity- wide objectives are planned, executed, controlled, and monitored. Management believes that establishing a relevant organizational structure includes considering key areas of authority and responsibility. An organizational structure has been developed to suit its needs. This organizational structure is based, in part, on its size and the nature of its activities.

The management is committed to maintaining and improving its framework for how authority and responsibility for operating activities are assigned and how reporting relationships and authorization hierarchies are established. This also includes policies relating to appropriate business practices, knowledge, and experience of key personnel, and resources provided for carrying out duties.

In addition, it includes policies and communications directed at ensuring personnel understand the entity's objectives, know how their individual actions interrelate and contribute to those objectives, and recognize how and for what they will be held accountable. Organizational charts are in place to communicate key areas of authority and responsibility. These charts are accessible to all employees of the company and are updated as required.

Human Resources

NRev Labs’ success is founded on sound business ethics, reinforced with a high level of efficiency, integrity, and ethical standards. The result of this success is evidenced by the management's ability to hire and retain top-quality personnel who ensure the service organization is operating at maximum efficiency.

Specific control activities that the NRev Labs has implemented in this area are described below:

- Validation of identity, past performance, and other background checks are performed on new hires, who are evaluated for competence in performing their job responsibilities at the time of hiring.
- Job positions are supported by job descriptions.
- New employees are required to acknowledge company policy and confidentiality related agreements upon hire and annually thereafter.
- Upon hire and annually thereafter, all employees must complete training courses covering basic information security practices.
- Performance evaluations for each employee are performed on an annual basis.
- If an employee violates the Code of Conduct in the employee handbook or the company's policies or otherwise acts in a manner deemed contrary to the mission and objectives of the company, the employee is subject to sanctions up to and including termination of employment.
- When a person is relieved of duties from the company, access to critical systems is made inaccessible in a timely manner.

Risk Assessment

NRev Labs' risk assessment process identifies and manages risks that could potentially affect its ability to provide reliable services to its customers. The management is expected to identify significant risks inherent in products and services as they oversee their areas of responsibility. NRev Labs identifies the underlying sources of risk, measures the impact on the organization, establishes acceptable risk tolerance levels, and implements appropriate measures to monitor and manage the risks.

This process identifies risks to the services provided by the NRev software application, and the management has implemented various measures designed to manage these risks.
NRev Labs believes that effective risk management is based on the following principles:

- Senior management's commitment to the security of NRev software application.
- The involvement, cooperation, and insight of all NRev Labs staff.
- Initiating risk assessments with discovery and identification of risks.
- A thorough analysis of identified risks.
- Commitment to the strategy and treatment of identified risks.
- Communicating all identified risks to the senior management.
- Encouraging all NRev Labs staff to report risks and threat vectors.

Scope

The Risk Assessment and Management program applies to all systems and data that are a part of the NRev software application. The NRev Labs risk assessment exercise evaluates infrastructure such as computer infrastructure, containing networks, instances, databases, systems, storage, and services. The risk assessments also include an analysis of business/IT practices, procedures, and physical spaces as needed.

Risk assessments may be high-level or detailed to a specific organizational or technical change as the stakeholders and technologists see fit.

Overall, the execution, development, and implementation of risk assessment and remediation programs is the joint responsibility of NRev Labs' Information Security Officer and the department or individuals responsible for the area being assessed. All NRev Labs staff are expected to cooperate fully with any risk assessment being conducted on systems and procedures for which they are responsible. Staff is further expected to work with the risk assessment project lead in the development of a remediation plan per risk assessment performed.

Vendor Risk Assessment

NRev Labs uses a number of vendors to meet its business objectives. NRev Labs understands that risks exist when engaging with vendors and as a result, continuously assesses those risks that could potentially affect the Company's ability to meet its business objectives.

NRev Labs employs several activities to effectively manage their vendors. Firstly, the Information Security Officer performs an annual exercise of thoroughly examining the nature and extent of risks involved with each vendor relationship. For critical vendors, NRev Labs assesses vendor compliance commitments through the review of available information security assessment reports and determines whether compliance levels adequately support

NRev Labs' commitments to its customers. If a critical vendor is unable to provide a third-party security report or assessment, NRev Labs management meets with such vendors periodically to assess their performance, security concerns, and their services. Any vendor risks identified are recorded in the risk assessment matrix, which is reviewed annually by the Senior Management of the company.

Integration with Risk Assessment

As part of the design and operation of the system, NRev Labs identifies the specific risks that service commitments may not be met, and designs control necessary to address those risks. NRev Labs' management performs an annual Risk Assessment Exercise to identify and evaluate internal and external risks to the Company, as well as their potential impacts, likelihood, severity, and mitigating action.

Information and Communication

NRev Labs maintains a company-wide Information Security Policy, supported by detailed standards and training to ensure that employees understand their individual roles and responsibilities regarding security and significant events.

NRev Labs also has additional policies and procedures that define access management, change management, and authentication requirements and procedures for critical systems. These policies and procedures are published and made available to internal staff.

Monitoring Controls

NRev Labs management monitors control to ensure that they are operating as intended and that the controls are modified as conditions change. Monitoring activities are undertaken to continuously assess the quality of internal control over time. Necessary corrective actions are taken as required to correct deviations from company policies and procedures. Staff activity and adherence to company policies and procedures is also monitored. This process is accomplished through ongoing monitoring activities, independent evaluations, or a combination of the two.

Control Activities

NRev Labs' control activities are defined through its established policies and procedures which address individual risks associated with the achievement of the company's objectives. Such statements may be documented, explicitly stated in communications, or implied through actions and decisions.

Policies serve as the basis for procedures. Control activities are deployed through policies that establish what is expected and procedures that put policies into action.

Logical Access Control

The NRev platform uses role-based security architecture and requires users of the system to be identified and authenticated prior to the use of any system resources. User access, which is role-based, is controlled in the software application and authenticates to the database.

NRev Labs has identified certain systems that are critical to meet its service commitments. All-access to critical systems is under the principle of least required privilege (wherein a staff member is granted the minimum necessary access to perform their function) and controlled by the role of the staff member as well as a role-based access matrix prior to being issued system credentials and granted the ability to access the system. When a person is relieved of duties from the company, access to critical systems is made inaccessible in a timely manner.

The Information Security Officer is responsible for performing quarterly reviews of everyone who has access to the system and assessing the appropriateness of the access and permission levels and making modifications based on the principle of least privilege, whenever necessary. Access to critical systems requires multi-factor authentication (MFA) wherever possible. Staff members must use complex passwords, wherever possible, for all of their accounts that have access to NRev Labs customer data. Staff is encouraged to use passwords that have at least 10 characters, are randomly generated, alphanumeric, and are special character based. Password configuration settings are configured on each critical system. Additionally, company-managed endpoints are configured to auto-screen-lock after 15 minutes of inactivity.

Change Management

A documented Change Management policy guides all staff members in documenting and implementing application and infrastructure changes. It outlines how changes to the NRev Labs system are reviewed, deployed, and managed. The policy covers all changes made to the NRev software application, regardless of their size, scope, or potential impact.

The change management policy is designed to mitigate the risks of:

- Corrupted or destroyed information.
- Degraded or disrupted software application performance.
- Productivity loss.
- Introduction of software bugs, configuration errors, vulnerabilities, etc.

A change to the NRev platform can be initiated by a staff member with an appropriate role. NRev Labs uses a version control system to manage and record activities related to the change management process.

The version control system maintains source code versions and migrates source code through the development and testing process to the production environment. The version control software maintains a history of code changes to support rollback capabilities. It also facilitates the code review process which is mandated for all changes.

To initiate a change, the developer first creates a feature branch with the updated code. Once the code change is ready for review, the developer submits the code for peer review and automated testing, known as a pull request. For all code changes, the reviewer must be different from the author. Once a pull request is approved, the change can be released to production.

The ability to implement changes in the production infrastructure is restricted to only those individuals who require the ability to implement changes as part of their responsibilities.

Incident Management

NRev Labs has an incident management framework that includes defined processes, roles, communications, responsibilities, and procedures for detection, escalation, and response to incidents internally and to customers. Customers are directed to contact NRev Labs via the support email address provided during onboarding to report failures, incidents, concerns, or other complaints in the event there were problems.

Incident response procedures and centralized tracking tools consist of different channels for reporting production system incidents and weaknesses. Production infrastructure is configured to generate audit events for actions of interest related to operations and security. Security alerts are tracked, reviewed, and analyzed for anomalous or suspicious activity.

Where required, security incidents are escalated to privacy, legal, customer, or senior management team(s) and assigned a severity rating. Operational events are automatically resolved by the self-healing system.

- Low severity incidents are those that do not require immediate remediation. These typically include a partial service of NRev Labs being unavailable (for which workarounds exist). These do not require someone to be paged or woken up beyond normal work hours.
- Medium severity incidents are similar to low but could include scenarios like suspicious emails or unusual activity on a staff laptop. Again, these do not require immediate remediation or trigger automatic calls outside work hours. Low and medium-severity incidents usually cover the large majority of incidents found.
- High severity incidents are problems an active security attack has not yet happened but is likely. This includes situations like backdoors, malware, and malicious access to business data (e.g., passwords, payment information, vulnerability data, etc.). In such cases, the information security team must be informed, and immediate remediation steps should begin.
- Critical severity incidents are those where a security attack was successful and something important was lost (or irreparable damage caused to production services). Again, in such cases, immediate actions need to be taken to limit the damage.

Post-mortem activities are conducted for incidents with critical severity ratings. Results of post- mortems may include updates to the security program or changes to systems required as a result of incidents.

Cryptography

User requests to NRev Labs' systems are encrypted using Transport Layer Security (TLS) using certificates from an established third-party certificate authority. Remote system administration access to NRev Labs web and application servers is available through cryptographic network protocols (i.e., SSH) or an encrypted virtual private network (VPN) connection. Data at rest is encrypted using Advanced Encryption Standard (AES) 256-bit.

Asset Management (Hardware and Software)

Assets used in the system are inventoried or tagged to include business descriptions, asset ownership, versions, and other configuration levels, as appropriate, to help ensure assets are classified appropriately, patched, and tracked as part of configuration management. NRev Labs uses tagging tools to automatically facilitate the company's hardware and software asset inventory. This helps to ensure a complete and accurate inventory of technology assets with the potential to store or process information is maintained.

Vulnerability Management and Penetration Testing

Vulnerability scanning tools are used to automatically scan systems on the network at least monthly to identify potential vulnerabilities. Automated software update tools are used to help ensure operating systems are running the most recent security updates provided by the software vendor. Vulnerabilities identified are risk- ranked to prioritize the remediation of discovered vulnerabilities.

Endpoint Management

Endpoint management solutions are in place that includes policy enforcement on company-issued devices, as well as bring-your-own devices that could connect to or access data within the system boundaries. Policies enforced on endpoints include but are not limited to enabling screen lock, OS updates, and encryption at rest on critical devices/ workstations.

Physical Security

The in-scope system and supporting infrastructure are hosted by AWS. As such, AWS is responsible for the physical security controls of the in-scope system. NRev Labs Private Limited reviews the SOC 2 report provided by AWS on an annual basis, to ensure their controls are in accordance with standards expected by the customers of the NRev software application.

Availability

NRev Labs has a documented business continuity plan (BCP), and testing performed against the recovery time objectives (RTOs) and recovery point objectives (RPOs). At least daily backup schedules are maintained to protect sensitive data from loss in the event of a system failure. Backups are restored at least annually as part of operational activities and are included as part of the BCP test plan.

Boundaries of the System

The scope of this report includes the NRev software application. It also includes the people, processes, and IT systems that are required to achieve our service commitments toward the customers of this application.

NRev Labs depends on a number of vendors to achieve its objectives. The scope of this report does not include the processes and controls performed by the vendors. The management understands that risks exist when engaging with vendors and has formulated a process for managing such risks, as detailed in the Risk Assessment section of this document.

Significant Events and Conditions

NRev Labs has implemented automated and manual procedures to capture and address significant events and conditions. In addition, detailed monitoring and risk assessment procedures are in place to provide management with all relevant information for any impact on the software application.

3.5 Complementary User Entity Controls

NRev Labs' controls were designed with the assumption that certain internal controls would be in place at customer organizations. The application of such internal controls by customer organizations is necessary to achieve certain trust services criteria identified in this report. In addition, there may be control activities that are not identified in this report that would be appropriate for processing of transactions for NRev Labs customers.

For customers to rely on the information processed through the NRev Labs' software application, each customer is expected to evaluate its own internal controls to ensure appropriate control activities are in place. The following general procedures and controls should be considered. They should not, however, be regarded as a comprehensive list of all controls that should be implemented by customer organizations.

- Customers are responsible for managing their organization's NRev platform account as well as establishing any customized security solutions or automated processes through the use of setup features.
- Customers are responsible for ensuring that authorized users are appointed as administrators for granting access to their NRev platform account.
- Customers are responsible for notifying NRev Labs of any unauthorized use of any password or account or any other known or suspected breach of security related to the use of NRev software application.
- Customers are responsible for any changes made to user and organization data stored within the NRev software application.
- Customers are responsible for communicating relevant security and availability issues and incidents to NRev Labs through identified channels.

3.6 Complementary Subservice Organization Controls

Controls at Service organization and controls at User organization related to NRev platform to its customers relevant to the Security, Availability, and Confidentiality ("in-scope trust service criteria"), cover only a portion of the overall internal control structure of its clients. The control objectives cannot be achieved without taking into consideration operating effectiveness of controls at Subservice Organization providing services to service organization to perform services provided to user entity that are likely to be relevant to those user entity internal control over financial reporting.

This section highlights those internal control structure responsibilities, NRev Labs believes should be present at all applicable Subservice Organization, and which NRev Labs has considered in developing its control structure policies and the procedures described in this report.

The Subservice Organization used by NRev Labs relevant to providing services related to NRev platform is shown below:

Subservice Organization	Service Provided
AWS	Cloud computing services

Activity Expected to be Implemented by Subservice Organization	Applicable Criteria
Logical access to the underlying network and virtualization management software for the cloud architecture is appropriate.	CC6.1, CC6.2, CC6.3, CC6.5, CC7.2
Physical access and security to the data center facility are restricted	CC6.4, CC6.5

Activity Expected to be Implemented by Subservice Organization	Applicable Criteria
to authorized personnel.	
Environmental protection, including monitoring and alarming mechanisms, are implemented to address physical security and environmental control requirements.	CC6.4, A1.2
Encryption methods are used to protect data in transit and at rest.	CC6.1
Business continuity and disaster recovery procedures are developed, reviewed, and tested periodically.	A1.3
Policies and procedures to document repairs and modifications to the physical components of a facility including, but not limited to, hardware, walls, doors, locks, and other physical security components.	A1.2
A defined Data Classification Policy specifies classification levels and control requirements to meet the company's commitments related to confidentiality.	C1.1
A defined process is in place to sanitize and destroy hard drives and back up media containing customer data prior to leaving company facilities.	C1.2

3.7 Trust services criteria and Description of Related Controls:

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
Control Environment			
CC1.1	COSO Principle 1: The entity demonstrates a commitment to integrity and ethical values.	SDC-1	Entity has a documented policy to define behavioral standards and acceptable business conduct.
		SDC-6	Entity has established procedures for new staff to acknowledge applicable company policies as a part of their onboarding.
		SDC-12	Entity has established procedures for staff to acknowledge applicable company policies periodically.
CC1.2	COSO Principle 2: The board of directors demonstrates independence from management and exercises oversight of the development and performance of internal control.	SDC-24	Entity's Senior Management reviews and approves all company policies annually.
		SDC-25	Entity's Senior Management reviews and approves the state of the Information Security program including policies, standards, and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy, and effectiveness.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
		SDC-26	Entity's Senior Management reviews and approves the Organizational Chart for all employees annually.
		SDC-27	Entity's Senior Management reviews and approves the "Risk Assessment Report" annually.
		SDC-29	Entity's Senior Management reviews and approves the "Vendor Risk Assessment Report" annually.
CC1.3	COSO Principle 3: Management establishes, with board oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.	SDC-2	Entity maintains an organizational structure to define authorities, facilitate information flow and establish responsibilities.
		SDC-3	Entity has established procedures to communicate with staff about their roles and responsibilities.
		SDC-22	Entity's Senior Management assigns the role of Information Security Officer who is delegated to centrally manage, coordinate, develop, implement, and maintain an enterprise-wide cybersecurity and privacy program.
		SDC-25	Entity's Senior Management reviews and approves the state of the Information Security program including policies, standards, and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy, and effectiveness.
		SDC-154	Entity has set up mechanisms to assign and manage asset ownership responsibilities and establish a common understanding of asset protection requirements.
		SDC-396	Entity appoints a People Operations Officer to develop and drive all personnel-related security strategies.
		SDC-397	Entity appoints a Compliance Program Manager who is delegated the responsibility of planning and implementing the internal control environment.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
CC1.4	COSO Principle 4: The entity demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.	SDC-4	Entity has procedures to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.
		SDC-5	Entity has established procedures to perform security risk screening of individuals before authorizing access.
		SDC-7	Entity provides information security and privacy training to staff that is relevant to their job function.
CC1.5	COSO Principle 5: The entity holds individuals accountable for their internal control responsibilities in the pursuit of objectives.	SDC-7	Entity provides information security and privacy training to staff that is relevant to their job function.
		SDC-9	Entity requires that all employees in client serving, IT, Engineering, and Information Security roles are periodically evaluated regarding their job responsibilities.
		SDC-12	Entity has established procedures for staff to acknowledge applicable company policies periodically.
		SDC-383	Entity requires that all staff members complete Information Security Awareness training annually.
		SDC-387	Entity has established procedures for new staff to complete security and privacy literacy training as a part of their onboarding.
		SDC-388	Entity documents, monitors, and retains individual training activities and records.
Communication and Information			
CC2.1	COSO Principle 13: The entity obtains or generates and uses relevant, quality information to support the functioning of internal control.	SDC-11	Entity systems generate information that is reviewed and evaluated to determine impacts on the functioning of internal controls.
		SDC-13	Entity makes all policies and procedures available to all staff members for their perusal.
		SDC-14	Entity displays the most current information about its services on its website, which is accessible to its customers.
		SDC-71	Entity has a documented policy outlining guidelines for the disposal and retention of information.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
CC2.2	COSO Principle 14: The entity internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	SDC-1	Entity has a documented policy to define behavioral standards and acceptable business conduct.
		SDC-6	Entity has established procedures for new staff to acknowledge applicable company policies as a part of their onboarding.
		SDC-12	Entity has established procedures for staff to acknowledge applicable company policies periodically.
		SDC-13	Entity makes all policies and procedures available to all staff members for their perusal.
		SDC-15	Entity has provided information to employees, via various Information Security Policies/procedures, on how to report failures, incidents, concerns, or other complaints related to the services or systems provided by the entity in the event there are problems.
		SDC-135	Entity has documented guidelines to manage passwords and secure login mechanisms and makes them available to all staff members on the company employee portal.
		SDC-383	Entity requires that all staff members complete Information Security Awareness training annually.
		SDC-387	Entity has established procedures for new staff to complete security and privacy literacy training as a part of their onboarding.
		SDC-388	Entity documents, monitors, and retains individual training activities and records.
CC2.3	COSO Principle 15: The entity communicates with external parties regarding matters affecting the functioning of internal control.	SDC-14	Entity displays the most current information about its services on its website, which is accessible to its customers.
		SDC-16	Entity has provided information to customers on how to report failures, incidents, concerns, or other complaints related to the services or systems provided by the Entity in the event there are problems.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
Risk Assessment			
CC3.1	COSO Principle 6: The entity specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.	SDC-18	Entity performs a formal risk assessment exercise annually, as per documented guidelines and procedures, to identify threats that could impair systems' security commitments and requirements.
		SDC-67	Entity has documented policies and procedures that describe how to identify risks to business objectives and how those risks are assessed and mitigated. The objectives incorporate the Entity's service commitments and system requirements
CC3.2	COSO Principle 7: The entity identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.	SDC-6	Entity has established procedures for new staff to acknowledge applicable company policies as a part of their onboarding.
		SDC-18	Entity performs a formal risk assessment exercise annually, as per documented guidelines and procedures, to identify threats that could impair systems' security commitments and requirements.
		SDC-19	Each risk is assessed and given a risk score in relation to the likelihood of it occurring and the potential impact on the security, availability, and confidentiality of the Company platform. Risks are mapped to mitigating factors that address some or all of the risk.
		SDC-21	Entity performs a formal vendor risk assessment exercise annually to identify vendors that are critical to the systems' security commitments and requirements.
		SDC-55	Entity identifies vulnerabilities on the Company platform through the execution of regular vulnerability scans.
		SDC-67	Entity has documented policies and procedures that describe how to identify risks to business objectives and how those risks are assessed and mitigated. The objectives incorporate the Entity's service commitments and system requirements.
		SDC-68	Entity has a documented policy and procedures to manage Vendors/third-party suppliers and provides guidance to staff on performing a risk assessment of such vendors.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
CC3.3	COSO Principle 8: The entity considers the potential for fraud in assessing risks to the achievement of objectives.	SDC-20	Entity considers the potential for fraud when assessing risks. This is an entry in the risk matrix.
CC3.4	COSO Principle 9: The entity identifies and assesses changes that could significantly impact the system of internal control.	SDC-18	Entity performs a formal risk assessment exercise annually, as per documented guidelines and procedures, to identify threats that could impair systems' security commitments and requirements.
		SDC-19	Each risk is assessed and given a risk score in relation to the likelihood of it occurring and the potential impact on the security, availability, and confidentiality of the Company platform. Risks are mapped to mitigating factors that address some or all of the risk.
		SDC-21	Entity performs a formal vendor risk assessment exercise annually to identify vendors that are critical to the systems' security commitments and requirements.
Monitoring Activities			
CC4.1	COSO Principle 16: The entity selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	SDC-22	Entity's Senior Management assigns the role of Information Security Officer who is delegated to centrally manage, coordinate, develop, implement, and maintain an enterprise-wide cybersecurity and privacy program.
		SDC-23	Entity uses a continuous monitoring tool to track and report the health of the information security program to the Information Security Officer and other stakeholders.
		SDC-24	Entity's Senior Management reviews and approves all company policies annually.
		SDC-25	Entity's Senior Management reviews and approves the state of the Information Security program including policies, standards, and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy, and effectiveness.
		SDC-26	Entity's Senior Management reviews and approves the Organizational Chart for all employees annually.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
		SDC-27	Entity's Senior Management reviews and approves the "Risk Assessment Report" annually.
		SDC-29	Entity's Senior Management reviews and approves the "Vendor Risk Assessment Report" annually.
		SDC-30	Entity reviews and evaluates all Subservice Organizations periodically, to ensure commitments to Entity's customers can be met.
		SDC-154	Entity has set up mechanisms to assign and manage asset ownership responsibilities and establish a common understanding of asset protection requirements.
		SDC-389	Entity periodically updates and reviews the inventory of systems as a part of installations, removals, and system updates.
CC4.2	COSO Principle 17: The entity evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective action, including senior management and the board of directors, as appropriate.	SDC-15	Entity has provided information to employees, via various Information Security Policies/procedures, on how to report failures, incidents, concerns, or other complaints related to the services or systems provided by the entity in the event there are problems.
		SDC-23	Entity uses a continuous monitoring tool to track and report the health of the information security program to the Information Security Officer and other stakeholders.
		SDC-24	Entity's Senior Management reviews and approves all company policies annually.
		SDC-25	Entity's Senior Management reviews and approves the state of the Information Security program including policies, standards, and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy, and effectiveness.
Control Activities			
CC5.1	COSO Principle 10: The entity selects and develops control	SDC-31	Entity has developed a set of policies that establish expected behavior with regard to the Company's control environment.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
	activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	SDC-32	Entity's Senior Management segregates responsibilities and duties across the organization to mitigate risks to the services provided to its customers.
		SDC-69	Entity has a documented Information Security Policy that governs the confidentiality, integrity, and availability of information systems
		SDC-105	Entity establishes guidelines for acceptable and unacceptable technology usage behaviors, including outlining consequences for unacceptable actions.
CC5.2	COSO Principle 11: The entity also selects and develops general control activities over technology to support the achievement of objectives.	SDC-23	Entity uses a continuous monitoring tool to track and report the health of the information security program to the Information Security Officer and other stakeholders.
		SDC-24	Entity's Senior Management reviews and approves all company policies annually.
		SDC-25	Entity's Senior Management reviews and approves the state of the Information Security program including policies, standards, and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy, and effectiveness.
		SDC-26	Entity's Senior Management reviews and approves the Organizational Chart for all employees annually.
		SDC-27	Entity's Senior Management reviews and approves the "Risk Assessment Report" annually.
		SDC-28	Entity's Infosec officer reviews and approves the list of people with access to production console annually
		SDC-29	Entity's Senior Management reviews and approves the "Vendor Risk Assessment Report" annually.
		SDC-30	Entity reviews and evaluates all Subservice Organizations periodically, to ensure commitments to Entity's customers can be met.
		SDC-31	Entity has developed a set of policies that establish expected behavior with regard to the Company's control environment.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
		SDC-108	Entity uses a continuous monitoring tool to alert the security team to update the access levels of team members whose roles have changed.
CC5.3	COSO Principle 12: The entity deploys control activities through policies that establish what is expected and in procedures that put policies into action.	SDC-6	Entity has established procedures for new staff to acknowledge applicable company policies as a part of their onboarding.
		SDC-12	Entity has established procedures for staff to acknowledge applicable company policies periodically.
		SDC-13	Entity makes all policies and procedures available to all staff members for their perusal.
		SDC-31	Entity has developed a set of policies that establish expected behavior with regard to the Company's control environment.
		SDC-33	Entity has documented policies and procedures to manage Access Control and an accompanying process to register and authorize users for issuing system credentials which grant the ability to access the critical systems.
		SDC-53	Entity has established a policy and procedure which includes guidelines to be undertaken in response to information security incidents.
		SDC-58	Entity has a documented policy on managing Data Backups and makes it available for all relevant staff on the company employee portal
		SDC-64	Entity has documented policies and procedures to manage changes to its operating environment.
		SDC-65	Entity has procedures to govern changes to its operating environment.
		SDC-66	Entity has established procedures for approval when implementing changes to the operating environment.
		SDC-67	Entity has documented policies and procedures that describe how to identify risks to business objectives and how those risks are assessed and mitigated. The objectives incorporate the Entity's service commitments and system requirements

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
		SDC-69	Entity has a documented Information Security Policy that governs the confidentiality, integrity, and availability of information systems
		SDC-135	Entity has documented guidelines to manage passwords and secure login mechanisms and makes them available to all staff members on the company employee portal.
		SDC-391	Entity has a documented policy and procedures to establish guidelines for managing technical vulnerabilities.
Logical and Physical Access Controls			
CC6.1	The entity implements logical access security software, infrastructure, and architectures over protected information assets to protect them from security events to meet the entity's objectives.	SDC-33	Entity has documented policies and procedures to manage Access Control and an accompanying process to register and authorize users for issuing system credentials which grant the ability to access the critical systems.
		SDC-34	Entity ensures that logical access provisioning to critical systems requires approval from authorized personnel on an individual need or for a predefined role.
		SDC-38	Entity ensures that the production databases access and Secure Shell access to infrastructure entities are protected from public internet access.
		SDC-42	Entity's Senior Management or the Information Security Officer periodically reviews and ensures that access to the critical systems is restricted to only those individuals who require such access to perform their job functions.
		SDC-43	Entity's Senior Management or the Information Security Officer periodically reviews and ensures that administrative access to the critical systems is restricted to only those individuals who require such access to perform their job functions.
		SDC-108	Entity uses a continuous monitoring tool to alert the security team to update the access levels of team members whose roles have changed.
		SDC-135	Entity has documented guidelines to manage passwords and secure login mechanisms and makes them available to

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
			all staff members on the company employee portal.
CC6.2	Prior to issuing system credentials and granting system access, the entity registers and authorizes new internal and external users whose access is administered by the entity. For those users whose access is administered by the entity, user system credentials are removed when user access is no longer authorized.	SDC-33	Entity has documented policies and procedures to manage Access Control and an accompanying process to register and authorize users for issuing system credentials which grant the ability to access the critical systems.
		SDC-34	Entity ensures that logical access provisioning to critical systems requires approval from authorized personnel on an individual need or for a predefined role.
		SDC-35	Entity ensures logical access that is no longer required in the event of termination is made inaccessible in a timely manner.
CC6.3	The entity authorizes, modifies, or removes access to data, software, functions, and other protected information assets based on roles, responsibilities, or the system design and changes, giving consideration to the concepts of least privilege and segregation of duties, to meet the entity's objectives.	SDC-33	Entity has documented policies and procedures to manage Access Control and an accompanying process to register and authorize users for issuing system credentials which grant the ability to access the critical systems.
		SDC-34	Entity ensures that logical access provisioning to critical systems requires approval from authorized personnel on an individual need or for a predefined role.
		SDC-35	Entity ensures logical access that is no longer required in the event of termination is made inaccessible in a timely manner.
		SDC-37	Entity ensures that access to the production databases is restricted to only those individuals who require such access to perform their job functions.
		SDC-42	Entity's Senior Management or the Information Security Officer periodically reviews and ensures that access to the critical systems is restricted to only those individuals who require such access to perform their job functions.
		SDC-43	Entity's Senior Management or the Information Security Officer periodically reviews and ensures that administrative access to the critical systems is restricted

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
			to only those individuals who require such access to perform their job functions.
		SDC-108	Entity uses a continuous monitoring tool to alert the security team to update the access levels of team members whose roles have changed.
CC6.4	The entity restricts physical access to facilities and protected information assets (for example, data center facilities, back-up media storage, and other sensitive locations) to authorized personnel to meet the entity’s objectives.		Not applicable as all the applications and information are hosted on cloud services provided by AWS.
CC6.5	The entity discontinues logical and physical protections over physical assets only after the ability to read or recover data and software from those assets has been diminished and is no longer required to meet the entity's objectives.	SDC-35	Entity ensures logical access that is no longer required in the event of termination is made inaccessible in a timely manner.
		SDC-48	Entity has a documented policy that provides guidance on decommissioning of information assets that contain classified information.
CC6.6	The entity implements logical access security measures to protect against threats from sources outside its system boundaries.	SDC-38	Entity ensures that the production databases access and Secure Shell access to infrastructure entities are protected from public internet access.
		SDC-39	Entity requires that all staff members with access to any critical system be protected with a secure login mechanism such as Multifactor authentication.
		SDC-44	Entity ensures that endpoints with access to critical servers or data must be protected by malware-protection software.
		SDC-45	Entity ensures that endpoints with access to critical servers or data must be encrypted to protect from unauthorized access.
		SDC-46	Entity has set up measures to perform security and privacy compliance checks on

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
			the software versions and patches of remote devices prior to the establishment of the internal connection.
		SDC-47	Entity ensures that endpoints with access to critical servers or data are configured to auto-screen-lock after 15 minutes of inactivity.
		SDC-50	Every Production host is protected by a firewall with a deny-by-default rule. Deny by default rule set is a default on the Entity's cloud provider.
		SDC-104	Entity has documented policies and procedures for endpoint security and related controls.
		SDC-141	Entity requires that all critical endpoints are encrypted to protect them from unauthorized access.
		SDC-390	Entity develops, documents, and maintains an inventory of organizational endpoint systems, including all necessary information to achieve accountability.
CC6.7	The entity restricts the transmission, movement, and removal of information to authorized internal and external users and processes, and protects it during transmission, movement, or removal to meet the entity's objectives.	SDC-45	Entity ensures that endpoints with access to critical servers or data must be encrypted to protect from unauthorized access.
		SDC-49	Entity has set up cryptographic mechanisms to encrypt all production database[s] that store customer data at rest.
		SDC-51	Entity has set up processes to utilize standard encryption methods, including HTTPS with the TLS algorithm, to keep transmitted data confidential.
		SDC-52	Entity develops, documents, and maintains an inventory of organizational infrastructure systems, including all necessary information to achieve accountability.
		SDC-100	Entity ensures that customer data used in non-Production environments requires the same level of protection as the production environment.
		SDC-106	Entity has a documented policy to manage encryption and cryptographic protection controls.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
		SDC-141	Entity requires that all critical endpoints are encrypted to protect them from unauthorized access.
CC6.8	The entity implements controls to prevent or detect and act upon the introduction of unauthorized or malicious software to meet the entity's objectives.	SDC-46	Entity has set up measures to perform security and privacy compliance checks on the software versions and patches of remote devices prior to the establishment of the internal connection.
		SDC-50	Every Production host is protected by a firewall with a deny-by-default rule. Deny by default rule set is a default on the Entity's cloud provider.
System Operations			
CC7.1	To meet its objectives, the entity uses detection and monitoring procedures to identify (1) changes to configurations that result in the introduction of new vulnerabilities, and (2) susceptibilities to newly discovered vulnerabilities.	SDC-23	Entity uses a continuous monitoring tool to track and report the health of the information security program to the Information Security Officer and other stakeholders.
		SDC-55	Entity identifies vulnerabilities on the Company platform through the execution of regular vulnerability scans.
		SDC-56	Entity tracks all vulnerabilities and remediates them as per the policy and procedure defined to manage vulnerabilities.
		SDC-61	Entity's infrastructure is configured to review and analyze audit events to detect anomalous or suspicious activity and threats
		SDC-62	Entity has set up methods to continuously monitor critical assets to generate capacity alerts to ensure optimal performance, meet future capacity requirements, and protect against denial-of-service attacks.
		SDC-108	Entity uses a continuous monitoring tool to alert the security team to update the access levels of team members whose roles have changed.
		SDC-391	Entity has a documented policy and procedures to establish guidelines for managing technical vulnerabilities.
		SDC-394	Entity's infrastructure is configured to generate audit events for actions of interest related to security for all critical systems.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
CC7.2	The entity monitors system components and the operation of those components for anomalies that are indicative of malicious acts, natural disasters, and errors affecting the entity's ability to meet its objectives; anomalies are analyzed to determine whether they represent security events.	SDC-23	Entity uses a continuous monitoring tool to track and report the health of the information security program to the Information Security Officer and other stakeholders.
		SDC-55	Entity identifies vulnerabilities on the Company platform through the execution of regular vulnerability scans.
		SDC-56	Entity tracks all vulnerabilities and remediates them as per the policy and procedure defined to manage vulnerabilities.
		SDC-61	Entity's infrastructure is configured to review and analyze audit events to detect anomalous or suspicious activity and threats
		SDC-62	Entity has set up methods to continuously monitor critical assets to generate capacity alerts to ensure optimal performance, meet future capacity requirements, and protect against denial-of-service attacks.
		SDC-391	Entity has a documented policy and procedures to establish guidelines for managing technical vulnerabilities.
		SDC-394	Entity's infrastructure is configured to generate audit events for actions of interest related to security for all critical systems.
CC7.3	The entity evaluates security events to determine whether they could or have resulted in a failure of the entity to meet its objectives (security incidents) and, if so, takes actions to prevent or address such failures.	SDC-46	Entity has set up measures to perform security and privacy compliance checks on the software versions and patches of remote devices prior to the establishment of the internal connection.
		SDC-54	Entity maintains a record of information security incidents, its investigation, and the response plan that was executed in accordance with the policy and procedure defined to report and manage incidents.
		SDC-55	Entity identifies vulnerabilities on the Company platform through the execution of regular vulnerability scans.
		SDC-56	Entity tracks all vulnerabilities and remediates them as per the policy and procedure defined to manage vulnerabilities.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
		SDC-61	Entity's infrastructure is configured to review and analyze audit events to detect anomalous or suspicious activity and threats
		SDC-62	Entity has set up methods to continuously monitor critical assets to generate capacity alerts to ensure optimal performance, meet future capacity requirements, and protect against denial-of-service attacks.
		SDC-391	Entity has a documented policy and procedures to establish guidelines for managing technical vulnerabilities.
		SDC-394	Entity's infrastructure is configured to generate audit events for actions of interest related to security for all critical systems.
CC7.4	The entity responds to identified security incidents by executing a defined incident response program to understand, contain, remediate, and communicate security incidents, as appropriate.	SDC-53	Entity has established a policy and procedure which includes guidelines to be undertaken in response to information security incidents.
		SDC-54	Entity maintains a record of information security incidents, its investigation, and the response plan that was executed in accordance with the policy and procedure defined to report and manage incidents.
CC7.5	The entity identifies, develops, and implements activities to recover from identified security incidents.	SDC-54	Entity maintains a record of information security incidents, its investigation, and the response plan that was executed in accordance with the policy and procedure defined to report and manage incidents.
		SDC-58	Entity has a documented policy on managing Data Backups and makes it available for all relevant staff on the company employee portal
		SDC-392	Entity has documented guidelines to manage Disaster Recovery that establish guidelines and procedures for continuing business operations in case of a disruption or a security incident
		SDC-393	Entity has documented policies and procedures that establish guidelines for continuing business operations and facilitate the application of contingency planning controls.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
Change Management			
CC8.1	The entity authorizes, designs, develops or acquires, configures, documents, tests, approves, and implements changes to infrastructure, data, software, and procedures to meet its objectives.	SDC-52	Entity develops, documents, and maintains an inventory of organizational infrastructure systems, including all necessary information to achieve accountability.
		SDC-64	Entity has documented policies and procedures to manage changes to its operating environment.
		SDC-65	Entity has procedures to govern changes to its operating environment.
		SDC-66	Entity has established procedures for approval when implementing changes to the operating environment.
Risk Mitigation			
CC9.1	The entity identifies, selects, and develops risk mitigation activities for risks arising from potential business disruptions.	SDC-18	Entity performs a formal risk assessment exercise annually, as per documented guidelines and procedures, to identify threats that could impair systems' security commitments and requirements.
		SDC-19	Each risk is assessed and given a risk score in relation to the likelihood of it occurring and the potential impact on the security, availability, and confidentiality of the Company platform. Risks are mapped to mitigating factors that address some or all of the risk.
		SDC-56	Entity tracks all vulnerabilities and remediates them as per the policy and procedure defined to manage vulnerabilities.
		SDC-58	Entity has a documented policy on managing Data Backups and makes it available for all relevant staff on the company employee portal
		SDC-59	Entity backs up relevant user and system data regularly to meet recovery time and recovery point objectives and verifies the integrity of these backups.
		SDC-60	Entity tests backup information periodically to verify media reliability and information integrity.
		SDC-62	Entity has set up methods to continuously monitor critical assets to generate capacity alerts to ensure optimal performance,

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
			meet future capacity requirements, and protect against denial-of-service attacks.
		SDC-67	Entity has documented policies and procedures that describe how to identify risks to business objectives and how those risks are assessed and mitigated. The objectives incorporate the Entity's service commitments and system requirements
CC9.2	The entity assesses and manages risks associated with vendors and business partners.	SDC-21	Entity performs a formal vendor risk assessment exercise annually to identify vendors that are critical to the systems' security commitments and requirements.
		SDC-67	Entity has documented policies and procedures that describe how to identify risks to business objectives and how those risks are assessed and mitigated. The objectives incorporate the Entity's service commitments and system requirements
		SDC-68	Entity has a documented policy and procedures to manage Vendors/third-party suppliers and provides guidance to staff on performing a risk assessment of such vendors.
Additional Criteria for Availability			
A1.1	The entity maintains, monitors, and evaluates current processing capacity and use of system components (infrastructure, data, and software) to manage capacity demand and to enable the implementation of additional capacity to help meet its objectives.	SDC-62	Entity has set up methods to continuously monitor critical assets to generate capacity alerts to ensure optimal performance, meet future capacity requirements, and protect against denial-of-service attacks.
A1.2	The entity authorizes, designs, develops or acquires, implements, operates, approves, maintains, and monitors environmental protections, software,	SDC-58	Entity has a documented policy on managing Data Backups and makes it available for all relevant staff on the company employee portal
		SDC-59	Entity backs up relevant user and system data regularly to meet recovery time and recovery point objectives and verifies the integrity of these backups.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
	data back-up processes, and recovery infrastructure to meet its objectives.	SDC-60	Entity tests backup information periodically to verify media reliability and information integrity.
		SDC-392	Entity has documented guidelines to manage Disaster Recovery that establish guidelines and procedures for continuing business operations in case of a disruption or a security incident
		SDC-393	Entity has documented policies and procedures that establish guidelines for continuing business operations and facilitate the application of contingency planning controls.
A1.3	The entity tests recovery plan procedures supporting system recovery to meet its objectives.	SDC-60	Entity tests backup information periodically to verify media reliability and information integrity.
		SDC-97	Entity has procedures to conduct regular tests and exercises that determine the effectiveness and the readiness to execute the contingency plan.
		SDC-392	Entity has documented guidelines to manage Disaster Recovery that establish guidelines and procedures for continuing business operations in case of a disruption or a security incident
		SDC-393	Entity has documented policies and procedures that establish guidelines for continuing business operations and facilitate the application of contingency planning controls.
Additional Criteria for Confidentiality			
C1.1	The entity identifies and maintains confidential information to meet the entity's objectives related to confidentiality.	SDC-6	Entity has established procedures for new staff to acknowledge applicable company policies as a part of their onboarding.
		SDC-12	Entity has established procedures for staff to acknowledge applicable company policies periodically.
		SDC-45	Entity ensures that endpoints with access to critical servers or data must be encrypted to protect from unauthorized access.
		SDC-49	Entity has set up cryptographic mechanisms to encrypt all production database[s] that store customer data at rest.

TSC Ref. #	Criteria	Control Ref. #	Control Activity as specified by NRev Labs
		SDC-69	Entity has a documented Information Security Policy that governs the confidentiality, integrity, and availability of information systems
		SDC-70	Entity performs physical and/or logical labelling of information systems as per the guidelines documented policy defined for data classification
C1.2	The entity disposes of confidential information to meet the entity's objectives related to confidentiality.	SDC-48	Entity has a documented policy that provides guidance on decommissioning of information assets that contain classified information.
		SDC-71	Entity has a documented policy outlining guidelines for the disposal and retention of information.

SECTION 4

INFORMATION PROVIDED BY THE SERVICE AUDITOR: TEST OF CONTROLS

4 INFORMATION PROVIDED BY INDEPENDENT SERVICE AUDITOR EXCEPT FOR APPLICABLE TRUST SERVICES CRITERIA AND CONTROL ACTIVITIES

4.1 Objective of Our Examination

This report, including the description of tests of controls and results thereof in this section are intended solely for the information and use of NRev Labs, user entities of the NRev Labs system related to NRev platform during some or all of the period July 20, 2024 through July 20, 2025, business partners of NRev Labs subject to risks arising from interactions with NRev Labs' 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:

- the nature of the service provided by the service Organization.
- how the service Organization's system interacts with user entities, Subservice Organizations, and other parties.
- internal control and its limitations.
- complementary user-entity controls and how they interact with related controls at the service Organization to meet the applicable trust services criteria; the applicable trust services criteria.
- and the risks that may threaten the achievement of the applicable trust services criteria and how controls address those risks.

This section presents the following information provided by NRev Labs:

- The controls established and specified by NRev Labs to achieve the specified trust services criteria.

Also included in this section is the following information provided by auditors:

- A description of the tests performed by auditors to determine whether NRev Labs' controls were operating with sufficient effectiveness to achieve specified trust services criteria. Auditors determined the nature, timing, and extent of the testing performed.
- The results of tests of controls.

The examination was conducted in accordance with the criteria as set forth in DC Section 200. 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report ("description criteria") and the suitability of the design and operating effectiveness of controls stated in the description throughout the period July 20, 2024 to July 20, 2025 to provide reasonable assurance that NRev Labs' service commitments and system requirements were achieved based on the trust services criteria relevant to Security, Availability and Confidentiality ("applicable trust services criteria") set forth in TSP section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy, of the American Institute of Certified Public Accountants (AICPA), and the AICPA Statement on Standards for Attestation Engagements No. 18 (SSAE 18). SSAE 18 is inclusive of the following: (1) AT-C 105, Concepts Common to all Attestation Engagements; and (2) AT-C 205, Examination Engagements. Our testing of NRev Labs' controls was restricted to the controls identified by NRev Labs to meet the criteria related to Security, Availability and

Confidentiality listed in Section 1 of this report and was not extended to controls described in Section 3 but not included in Section 4, or to controls that may be in effect at user Organizations or Subservice Organizations.

It is each user's responsibility to evaluate the information included in this report in relation to internal control in place at individual user entities and Subservice Organizations to obtain an understanding and to assess control risk at the user entities. The controls at user entities, Subservice Organizations, and NRev Labs' controls should be evaluated together. If effective user entity or Subservice Organizations controls are not in place, NRev Labs' controls may not compensate for such weaknesses.

4.2 Control Environment Elements

The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for other components of internal control, providing discipline and structure. In addition to the tests of design, implementation, and operating effectiveness of controls identified by NRev Labs our procedures included tests of the following relevant elements of the NRev Labs control environment:

1. Environment
2. Internal Risk Assessment
3. Information and Communication
4. Monitoring
5. Control Activities

Such tests included inquiry of the appropriate management, supervisory, and staff personnel; observation of NRev Labs activities and operations, inspection of NRev Labs documents and records, and re-performance of the application of NRev Labs controls. The results of these tests were considered in planning the nature, timing, and extent of our testing of the control activities described in this section.

4.3 Applicable Trust Services Criteria, Controls, Tests of Operating Effectiveness, and Results of Tests

Our tests were designed to examine the NRev Labs description of the system related to NRev Labs as well as the suitability of the design and operating effectiveness of controls for a representative number of samples throughout the period of July 20, 2024 to July 20, 2025.

In selecting particular tests of the operational effectiveness of controls, we considered the (a) nature of the items being tested, (b) the types of available evidential matter, (c) the nature of the trust services principles and criteria to be achieved and (d) the expected efficiency and effectiveness of the test.

Testing the accuracy and completeness of information provided by NRev Labs is also a component of the testing procedures performed. Information we are utilizing as evidence may include, but is not limited to:

1. Standard 'out of the box' reports as configured within the system
2. Parameter-driven reports generated by NRev Labs systems
3. Custom-developed reports that are not standard to the application such as scripts, report writers, and queries
4. Spreadsheets that include relevant information utilized for the performance or testing of a control

5. NRev Labs - prepared analyses, schedules, or other evidence manually prepared and utilized by the Company

While these procedures are not specifically called out in the test procedures listed in this section, they are completed as a component of our testing to support the evaluation of whether or not the information is sufficiently precise and detailed for purposes of fully testing the controls identified by NRev Labs.

4.4 Description of Testing Procedures Performed

Our examination included inquiry of management, supervisory, and staff personnel; inspection of documents and records; observation of activities and operations; and re-performance of controls surrounding and provided by NRev Labs. Our tests of controls were performed on controls as they existed during the period of July 20, 2024 through July 20, 2025, and were applied to those controls relating to the trust services principles and criteria.

Tests performed of the operational effectiveness of controls are described below:

Test	Description
Inquiry	Conducted detailed interviews with relevant personnel to obtain evidence that the control was in operation during the report period and is accompanied by other procedures noted below that are necessary to corroborate the information derived from the inquiry.
Observation	Observed the performance of the control multiple times throughout the report period to evidence application of the specific control activity.
Examination of Documentation/Inspection	If the performance of the control is documented, inspected documents and reports indicating performance of the control.
Re-performance of Monitoring Activities or Manual Controls	Obtained documents used in the monitoring activity or manual control activity and independently re-performed the procedures. Compared any exception items identified with those identified by the responsible control owner.
Re-performance of Programmed Processing	Input test data, manually calculated expected results, and compared actual results of processing to expectations.

Reporting on Results of Testing

The concept of materiality is not applied when reporting the results of tests of controls for which deviations have been identified because auditors does not have the ability to determine whether a deviation will be relevant to a particular user entity. Consequently, auditor reports all deviations.

[Space left blank intentionally]

4.5 Testing Procedures Performed by Independent Service Auditor

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC1.1 CC2.2	SDC-1	Entity has a documented policy to define behavioral standards and acceptable business conduct.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected code of conduct document and acceptable usage policy to ascertain whether entity has a documented policy to define behavioral standards and acceptable business conduct.	No exception noted.
CC1.1 CC2.2 CC3.2 CC5.3 C1.1	SDC-6	Entity has established procedures for new staff to acknowledge applicable company policies as a part of their onboarding.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample new joiners, policy acceptance logs and HR policies to ascertain whether entity has established procedures for new staff to acknowledge applicable company policies as a part of their onboarding.	No exception noted.
CC1.1 CC1.5 CC2.2 CC5.3 C1.1	SDC-12	Entity has established procedures for staff to acknowledge applicable company policies periodically.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample employees, policy acceptance logs and HR policies information to ascertain whether entity has established procedures for staff to acknowledge applicable company policies periodically.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC1.2 CC4.1 CC4.2 CC5.2	SDC-24	Entity's Senior Management reviews and approves all company policies annually.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected policy and process review sign-off logs to ascertain whether entity's Senior Management reviews and approves all company policies annually.	No exception noted.
CC1.2 CC1.3 CC4.1 CC4.2 CC5.2	SDC-25	Entity's Senior Management reviews and approves the state of the Information Security program including policies, standards, and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy, and effectiveness.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected policy and process review sign-off logs to ascertain whether entity's Senior Management reviews and approves the state of the Information Security program including policies, standards, and procedures, at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy, and effectiveness.	No exception noted.
CC1.2 CC4.1 CC5.2	SDC-26	Entity's Senior Management reviews and approves the Organizational Chart for all employees annually.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected organization chart and its review records to ascertain whether entity's Senior Management reviews and approves the Organizational Chart for all employees annually.	No exception noted.
CC1.2 CC4.1 CC5.2	SDC-27	Entity's Senior Management reviews and approves the "Risk Assessment Report" annually.	Inquired with the management regarding the control activity to ascertain that the control operates as described.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
			Inspected risk assessment report and review evidence to ascertain whether entity's Senior Management reviews and approves the Risk Assessment Report annually.	
CC1.2 CC4.1 CC5.2	SDC-29	Entity's Senior Management reviews and approves the "Vendor Risk Assessment Report" annually.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected vendor assessment register and reports to ascertain whether entity's Senior Management reviews and approves the "Vendor Risk Assessment Report" annually.	No exception noted.
CC1.3	SDC-2	Entity maintains an organizational structure to define authorities, facilitate information flow and establish responsibilities.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected organizational structure to ascertain whether entity maintains an organizational structure to define authorities, facilitate information flow and establish responsibilities.	No exception noted.
CC1.3	SDC-3	Entity has established procedures to communicate with staff about their roles and responsibilities.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample joiners, communications showing roles and responsibilities were shared to ascertain whether entity has established procedures to communicate with staff about their roles and responsibilities.	No exception noted.
CC1.3 CC4.1	SDC-22	Entity's Senior Management assigns the role of Information	Inquired with the management regarding the control activity to ascertain that the control	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
		Security Officer who is delegated to centrally manage, coordinate, develop, implement, and maintain an enterprise-wide cybersecurity and privacy program.	operates as described. Inspected organizational structure and roles and responsibility document of Information Security Officer to ascertain whether entity's Senior Management assigns the role of Information Security Officer who is delegated to centrally manage, coordinate, develop, implement, and maintain an enterprise-wide cybersecurity and privacy program.	
CC1.3 CC4.1	SDC-154	Entity has set up mechanisms to assign and manage asset ownership responsibilities and establish a common understanding of asset protection requirements.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected asset register to ascertain whether entity has set up mechanisms to assign and manage asset ownership responsibilities and establish a common understanding of asset protection requirements.	No exception noted.
CC1.3	SDC-396	Entity appoints a People Operations Officer to develop and drive all personnel-related security strategies.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected organizational structure and roles and responsibility document of People Operations Officer to ascertain whether entity appoints a People Operations Officer to develop and drive all personnel-related security strategies.	No exception noted.
CC1.3	SDC-397	Entity appoints a Compliance Program Manager who is delegated the responsibility of	Inquired with the management regarding the control activity to ascertain that the control operates as described.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
		planning and implementing the internal control environment.	Inspected organizational structure and roles and responsibility document of compliance program manager to ascertain whether entity appoints a Compliance Program Manager who is delegated the responsibility of planning and implementing the internal control environment.	
CC1.4	SDC-4	Entity has procedures to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample new joiners, candidate evaluation forms and HR policies to ascertain whether entity has procedures to ensure that all security-related positions are staffed by qualified individuals who have the necessary skill set.	No exception noted.
CC1.4	SDC-5	Entity has established procedures to perform security risk screening of individuals before authorizing access.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample new joiners, background verification records and HR policies to ascertain whether entity has established procedures to perform security risk screening of individuals before authorizing access.	No exception noted.
CC1.4 CC1.5	SDC-7	Entity provides information security and privacy training to staff that is relevant to their job function.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected attendance records from the last Security and privacy training to ascertain whether entity provides information security and privacy	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
			training to staff that is relevant to their job function.	
CC1.5	SDC-9	Entity requires that all employees in client serving, IT, Engineering, and Information Security roles are periodically evaluated regarding their job responsibilities.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected annual evaluation records to ascertain whether entity requires that all employees in client serving, IT, Engineering, and Information Security roles are periodically evaluated regarding their job responsibilities.	No exception noted.
CC1.5 CC2.2	SDC-383	Entity requires that all staff members complete Information Security Awareness training annually.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected attendance records from the last Security awareness training session to ascertain whether entity requires that all staff members complete Information Security Awareness training annually.	No exception noted.
CC1.5 CC2.2	SDC-387	Entity has established procedures for new staff to complete security and privacy literacy training as a part of their onboarding.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample new joiners, inspected Security awareness and Privacy training completion records and HR policies to ascertain whether entity has established procedures for new staff to complete security and privacy literacy training as a part of their onboarding.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC1.5 CC2.2	SDC-388	Entity documents, monitors, and retains individual training activities and records.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected attendance records from the last Security and privacy training to ascertain whether entity documents, monitors, and retains individual training activities and records.	No exception noted.
CC2.1	SDC-11	Entity systems generate information that is reviewed and evaluated to determine impacts on the functioning of internal controls.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected logs from event monitoring tool to ascertain whether entity systems generate information that is reviewed and evaluated to determine impacts on the functioning of internal controls.	No exception noted.
CC2.1 CC2.2 CC5.3	SDC-13	Entity makes all policies and procedures available to all staff members for their perusal.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, shared folder where all the policies are stored and noted all the employees have access to published policies.	No exception noted.
CC2.1 CC2.3	SDC-14	Entity displays the most current information about its services on its website, which is accessible to its customers.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected their publicly accessible website to ascertain whether entity displays the most current	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
			information about its services on its website, which is accessible to its customers.	
CC2.1 C1.2	SDC-71	Entity has a documented policy outlining guidelines for the disposal and retention of information.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected data disposal and retention policy to ascertain whether entity has a documented policy outlining guidelines for the disposal and retention of information.	No exception noted.
CC2.2 CC4.2	SDC-15	Entity has provided information to employees, via various Information Security Policies/procedures, on how to report failures, incidents, concerns, or other complaints related to the services or systems provided by the entity in the event there are problems.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected Information Security policy and procedures to ascertain whether entity has provided information to employees, via various Information Security Policies/procedures, on how to report failures, incidents, concerns, or other complaints related to the services or systems provided by the entity in the event there are problems.	No exception noted.
CC2.2 CC5.3 CC6.1	SDC-135	Entity has documented guidelines to manage passwords and secure login mechanisms and makes them available to all staff members on the company employee portal.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected password management policy and password configuration to ascertain whether entity has documented guidelines to manage passwords and secure login mechanisms and makes them	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
			available to all staff members on the company employee portal.	
CC2.3	SDC-16	Entity has provided information to customers on how to report failures, incidents, concerns, or other complaints related to the services or systems provided by the Entity in the event there are problems.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected incident management and sample of incident tickets to ascertain whether entity has provided information to customers on how to report failures, incidents, concerns, or other complaints related to the services or systems provided by the entity in the event there are problems.	No exception noted.
CC3.1 CC3.2 CC3.4 CC9.1	SDC-18	Entity performs a formal risk assessment exercise annually, as per documented guidelines and procedures, to identify threats that could impair systems' security commitments and requirements.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected risk register to ascertain whether entity performs a formal risk assessment exercise annually, as per documented guidelines and procedures, to identify threats that could impair systems' security commitments and requirements.	No exception noted.
CC3.1 CC3.2 CC5.3 CC9.1 CC9.2	SDC-67	Entity has documented policies and procedures that describe how to identify risks to business objectives and how those risks are assessed and mitigated. The objectives incorporate the Entity's service commitments and system requirements	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected risk management policy to ascertain whether entity has documented policies and procedures that describe how to identify risks to business objectives and how those risks are assessed and mitigated. The objectives	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
			incorporate the entity's service commitments and system requirements	
CC3.2 CC3.4 CC9.1	SDC-19	Each risk is assessed and given a risk score in relation to the likelihood of it occurring and the potential impact on the security, availability, and confidentiality of the Company platform. Risks are mapped to mitigating factors that address some or all of the risk.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected documented risk mitigation strategy within risk register to ascertain whether each risk is assessed and given a risk score in relation to the likelihood of it occurring and the potential impact on the security, availability, and confidentiality of the Company platform. Risks are mapped to mitigating factors that address some or all of the risk.	No exception noted.
CC3.2 CC3.4 CC9.2	SDC-21	Entity performs a formal vendor risk assessment exercise annually to identify vendors that are critical to the systems' security commitments and requirements.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected vendor risk assessment forms to ascertain whether entity performs a formal vendor risk assessment exercise annually to identify vendors that are critical to the systems' security commitments and requirements.	No exception noted.
CC3.2 CC7.1 CC7.2 CC7.3	SDC-55	Entity identifies vulnerabilities on the Company platform through the execution of regular vulnerability scans.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected latest VAPT report to ascertain whether entity identifies vulnerabilities on the Company platform through the execution of regular vulnerability scans.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC3.1 CC3.2 CC5.3 CC9.1 CC9.2	SDC-67	Entity has documented policies and procedures that describe how to identify risks to business objectives and how those risks are assessed and mitigated. The objectives incorporate the Entity's service commitments and system requirements.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected risk management policy to ascertain whether entity has documented policies and procedures that describe how to identify risks to business objectives and how those risks are assessed and mitigated. The objectives incorporate the entity's service commitments and system requirements	No exception noted.
CC3.2 CC9.2	SDC-68	Entity has a documented policy and procedures to manage Vendors/third-party suppliers and provides guidance to staff on performing a risk assessment of such vendors.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected vendor management policy to ascertain whether entity has a documented policy and procedures to manage Vendors/third-party suppliers and provides guidance to staff on performing a risk assessment of such vendors.	No exception noted.
CC3.3	SDC-20	Entity considers the potential for fraud when assessing risks. This is an entry in the risk matrix.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected risk register, and risks related to fraud to ascertain whether entity considers the potential for fraud when assessing risks. This is an entry in the risk matrix.	No exception noted.
CC4.1 CC4.2 CC5.2	SDC-23	Entity uses a continuous monitoring tool to track and report the health of the information security program to	Inquired with the management regarding the control activity to ascertain that the control operates as described.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC7.1 CC7.2		the Information Security Officer and other stakeholders.	Inspected monitoring logs the monitoring tool to ascertain whether entity uses a monitoring tool to track and report the health of the information security program to the Information Security Officer and other stakeholders.	
CC4.1 CC5.2	SDC-30	Entity reviews and evaluates all Subservice Organizations periodically, to ensure commitments to Entity's customers can be met.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected SOC 2 type II reports of Subservice Organization and evaluation report prepared by entity to ascertain whether entity reviews and evaluates all Subservice Organizations periodically, to ensure commitments to entity's customers can be met.	No exception noted.
CC4.1	SDC-389	Entity periodically updates and reviews the inventory of systems as a part of installations, removals, and system updates.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected asset register to ascertain whether entity periodically updates and reviews the inventory of systems as a part of installations, removals, and system updates.	No exception noted.
CC5.1 CC5.2 CC5.3	SDC-31	Entity has developed a set of policies that establish expected behavior with regard to the Company's control environment.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected information security policy and acceptable usage policy to ascertain whether entity has documented a set of policies and	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
			procedures that establish expected behavior with regard to the Company's control environment.	
CC5.1	SDC-32	Entity's Senior Management segregates responsibilities and duties across the organization to mitigate risks to the services provided to its customers.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected user access list to ascertain whether entity's Senior Management segregates responsibilities and duties across the organization to mitigate risks to the services provided to its customers.	No exception noted.
CC5.1 CC5.3 C1.1	SDC-69	Entity has a documented Information Security Policy that governs the confidentiality, integrity, and availability of information systems	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected Information Security Policy to ascertain whether entity has a documented Information Security Policy that governs the confidentiality, integrity, and availability of information systems	No exception noted.
CC5.1	SDC-105	Entity establishes guidelines for acceptable and unacceptable technology usage behaviors, including outlining consequences for unacceptable actions.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected information security policy and acceptable usage policy to ascertain whether entity establishes guidelines for acceptable and unacceptable technology usage behaviors, including outlining consequences for unacceptable actions.	No exception noted.
CC5.2	SDC-28	Entity's Infosec officer reviews and approves the list of people	Inquired with the management regarding the control activity to ascertain that the control	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
		with access to production console annually	operates as described. Inspected user access review records to ascertain whether entity's Infosec officer reviews and approves the list of people with access to production console annually. Noted that no changes were requested as part of the user access review activity.	
CC5.2 CC6.1 CC6.3 CC7.1	SDC-108	Entity uses a continuous monitoring tool to alert the security team to update the access levels of team members whose roles have changed.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected logs from monitoring tool to ascertain whether entity uses a continuous monitoring too to alert the security team to update the access levels of team members whose roles have changed.	No exception noted.
CC5.3 CC6.1 CC6.2 CC6.3	SDC-33	Entity has documented policies and procedures to manage Access Control and an accompanying process to register and authorize users for issuing system credentials which grant the ability to access the critical systems.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected Access Control policy to ascertain whether entity has documented policies and procedures to manage Access Control and an accompanying process to register and authorize users for issuing system credentials which grant the ability to access the critical systems.	No exception noted.
CC5.3 CC7.4	SDC-53	Entity has established a policy and procedure which includes guidelines to be undertaken in	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected incident management policy to ascertain	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
		response to information security incidents.	whether entity has established a policy and procedure which includes guidelines to be undertaken in response to information security incidents.	
CC5.3 CC7.5 CC9.1 A1.2	SDC-58	Entity has a documented policy on managing Data Backups and makes it available for all relevant staff on the company employee portal	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected Backup policy to ascertain whether entity has a documented policy on managing Data Backups and makes it available for all relevant staff on the company employee portal	No exception noted.
CC5.3 CC8.1	SDC-64	Entity has documented policies and procedures to manage changes to its operating environment.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected change management policy and SDLC process document to ascertain whether entity has documented policies and procedures to manage changes to its operating environment.	No exception noted.
CC5.3 CC8.1	SDC-65	Entity has procedures to govern changes to its operating environment.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected change management policy and SDLC process document to ascertain whether entity has procedures to govern changes to its operating environment.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC5.3 CC8.1	SDC-66	Entity has established procedures for approval when implementing changes to the operating environment.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample changes, approval and testing records to ascertain whether entity has established procedures for approval when implementing changes to the operating environment.	No exception noted.
CC5.3 CC7.1 CC7.2 CC7.3	SDC-391	Entity has a documented policy and procedures to establish guidelines for managing technical vulnerabilities.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected information security policy and vulnerability management policy to ascertain whether entity has a documented policy and procedures to establish guidelines for managing technical vulnerabilities.	No exception noted.
CC6.1 CC6.2 CC6.3	SDC-34	Entity ensures that logical access provisioning to critical systems requires approval from authorized personnel on an individual need or for a predefined role.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample new joiner, access approval forms to ascertain whether entity ensures that logical access provisioning to critical systems requires approval from authorized personnel on an individual need or for a predefined role.	No exception noted.
CC6.1 CC6.6	SDC-38	Entity ensures that the production databases access and Secure Shell access to infrastructure	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected firewall configuration and database	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
		entities are protected from public internet access.	access ruleset to ascertain whether entity ensures that the production databases access and Secure Shell access to infrastructure entities are protected from public internet access.	
CC6.1 CC6.3	SDC-42	Entity's Senior Management or the Information Security Officer periodically reviews and ensures that access to the critical systems is restricted to only those individuals who require such access to perform their job functions.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected latest user access review records to ascertain whether entity's Senior Management or the Information Security Officer periodically reviews and ensures that access to the critical systems is restricted to only those individuals who require such access to perform their job functions.	No exception noted.
CC6.1 CC6.3	SDC-43	Entity's Senior Management or the Information Security Officer periodically reviews and ensures that administrative access to the critical systems is restricted to only those individuals who require such access to perform their job functions.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected latest user access review records to ascertain whether entity's Senior Management or the Information Security Officer periodically reviews and ensures that administrative access to the critical systems is restricted to only those individuals who require such access to perform their job functions.	No exception noted.
CC6.2 CC6.3 CC6.5	SDC-35	Entity ensures logical access that is no longer required in the event of termination is made inaccessible in a timely manner.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample leavers, access revocation logs and last working date to ascertain whether	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
			entity ensures logical access that is no longer required in the event of termination is made inaccessible in a timely manner.	
CC6.3	SDC-37	Entity ensures that access to the production databases is restricted to only those individuals who require such access to perform their job functions.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected list of users having access to production databases to ascertain whether entity ensures that access to the production databases is restricted to only those individuals who require such access to perform their job functions.	No exception noted.
CC6.5 C1.2	SDC-48	Entity has a documented policy that provides guidance on decommissioning of information assets that contain classified information.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected asset disposal policy to ascertain whether entity has a documented policy that provides guidance on decommissioning of information assets that contain classified information.	No exception noted.
CC6.6	SDC-39	Entity requires that all staff members with access to any critical system be protected with a secure login mechanism such as Multifactor authentication.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected MFA configuration to ascertain whether entity requires that all staff members with access to any critical system be protected with a secure login mechanism such as Multifactor authentication.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC6.6	SDC-44	Entity ensures that endpoints with access to critical servers or data must be protected by malware-protection software.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample endpoint, anti-virus and malware protection software version and installation status to ascertain whether where applicable, entity ensures that endpoints with access to critical servers or data must be protected by malware-protection software.	No exception noted.
CC6.6 CC6.7 C1.1	SDC-45	Entity ensures that endpoints with access to critical servers or data must be encrypted to protect from unauthorized access.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample endpoint, encryption status to ascertain whether entity ensures that endpoints with access to critical servers or data must be encrypted to protect from unauthorized access.	No exception noted.
CC6.6 CC6.8 CC7.3	SDC-46	Entity has set up measures to perform security and privacy compliance checks on the software versions and patches of remote devices prior to the establishment of the internal connection.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected latest security patching report to ascertain whether entity has set up measures to perform security and privacy compliance checks on the software versions and patches of remote devices prior to the establishment of the internal connection.	No exception noted.
CC6.6	SDC-47	Entity ensures that endpoints with access to critical servers or data	Inquired with the management regarding the control activity to ascertain that the control operates as described.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
		are configured to auto-screen-lock after 15 minutes of inactivity.	Inspected screen lock configuration at domain level to ascertain whether entity ensures that endpoints with access to critical servers or data are configured to auto-screen-lock after 15 minutes of inactivity.	
CC6.6 CC6.8	SDC-50	Every Production host is protected by a firewall with a deny-by-default rule. Deny by default rule set is a default on the Entity's cloud provider.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected firewall configuration to ascertain whether production host is protected by a firewall with a deny-by-default rule. Deny by default rule set is a default on the entity's cloud provider.	No exception noted.
CC6.6	SDC-104	Entity has documented policies and procedures for endpoint security and related controls.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected information security policy and endpoint protection policy to ascertain whether entity has documented policies and procedures for endpoint security and related controls.	No exception noted.
CC6.6 CC6.7	SDC-141	Entity requires that all critical endpoints are encrypted to protect them from unauthorized access.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected, for sample endpoints, encryption configuration and password configuration to ascertain whether entity requires that all critical endpoints are encrypted to protect them from unauthorized access.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC6.6	SDC-390	Entity develops, documents, and maintains an inventory of organizational endpoint systems, including all necessary information to achieve accountability.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected asset register to ascertain whether entity develops, documents, and maintains an inventory of organizational endpoint systems, including all necessary information to achieve accountability.	No exception noted.
CC6.7 C1.1	SDC-49	Entity has set up cryptographic mechanisms to encrypt all production database[s] that store customer data at rest.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected encryption status of production databases to ascertain whether entity has set up cryptographic mechanisms to encrypt all production databases that store customer data at rest.	No exception noted.
CC6.7	SDC-51	Entity has set up processes to utilize standard encryption methods, including HTTPS with the TLS algorithm, to keep transmitted data confidential.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected TLS certificate to ascertain whether entity has set up processes to utilize standard encryption methods, including HTTPS with the TLS algorithm, to keep transmitted data confidential.	No exception noted.
CC6.7 CC8.1	SDC-52	Entity develops, documents, and maintains an inventory of organizational infrastructure systems, including all necessary	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected asset inventory to ascertain whether entity develops, documents, and maintains an	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
		information to achieve accountability.	inventory of organizational infrastructure systems, including all necessary information to achieve accountability.	
CC6.7	SDC-100	Entity ensures that customer data used in non-Production environments requires the same level of protection as the production environment.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected encryption status and firewall configuration for non-prod environment to ascertain whether entity ensures that customer data used in non-Production environments requires the same level of protection as the production environment.	No exception noted.
CC6.7	SDC-106	Entity has a documented policy to manage encryption and cryptographic protection controls.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected encryption and cryptographic policy to ascertain whether entity has a documented policy to manage encryption and cryptographic protection controls.	No exception noted.
CC7.1 CC7.2 CC7.3 CC9.1	SDC-56	Entity tracks all vulnerabilities and remediates them as per the policy and procedure defined to manage vulnerabilities.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected latest VAPT report to ascertain whether entity tracks all vulnerabilities and remediates them as per the policy and procedure defined to manage vulnerabilities.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC7.1 CC7.2 CC7.3	SDC-61	Entity's infrastructure is configured to review and analyze audit events to detect anomalous or suspicious activity and threats	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected event monitoring tool configuration and logs to ascertain whether entity's infrastructure is configured to review and analyze audit events to detect anomalous or suspicious activity and threats	No exception noted.
CC7.1 CC7.2 CC7.3 CC9.1 A1.1	SDC-62	Entity has set up methods to continuously monitor critical assets to generate capacity alerts to ensure optimal performance, meet future capacity requirements, and protect against denial-of-service attacks.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected event monitoring tool configuration and logs to ascertain whether entity has set up methods to continuously monitor critical assets to generate capacity alerts to ensure optimal performance, meet future capacity requirements, and protect against denial-of-service attacks.	No exception noted.
CC7.1 CC7.2 CC7.3	SDC-394	Entity's infrastructure is configured to generate audit events for actions of interest related to security for all critical systems.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected event monitoring tool configuration and logs to ascertain whether entity's infrastructure is configured to generate audit events for actions of interest related to security for all critical systems.	No exception noted.
CC7.3 CC7.4 CC7.5	SDC-54	Entity maintains a record of information security incidents, its investigation, and the response plan that was executed in accordance with the policy and	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected list of incidents and noted that there	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
		procedure defined to report and manage incidents.	was no security incident reported during the audit period.	
CC7.5 A1.2 A1.3	SDC-392	Entity has documented guidelines to manage Disaster Recovery that establish guidelines and procedures for continuing business operations in case of a disruption or a security incident	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected DR policy to ascertain whether entity has documented guidelines to manage Disaster Recovery that establish guidelines and procedures for continuing business operations in case of a disruption or a security incident	No exception noted.
CC7.5 A1.2 A1.3	SDC-393	Entity has documented policies and procedures that establish guidelines for continuing business operations and facilitate the application of contingency planning controls.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected business continuity policy and plan to ascertain whether entity has documented policies and procedures that establish guidelines for continuing business operations and facilitate the application of contingency planning controls.	No exception noted.
CC9.1 A1.2	SDC-59	Entity backs up relevant user and system data regularly to meet recovery time and recovery point objectives and verifies the integrity of these backups.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected backup configuration and logs to ascertain whether entity backs up relevant user and system data regularly to meet recovery time and recovery point objectives and verifies the integrity of these backups.	No exception noted.

TSC Ref. #	Control Ref. #	Control Activities as specified by NRev Labs	Testing Performed	Results of Tests
CC9.1 A1.2 A1.3	SDC-60	Entity tests backup information periodically to verify media reliability and information integrity.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected latest back restoration logs to ascertain whether entity tests backup information periodically to verify media reliability and information integrity.	No exception noted.
A1.3	SDC-97	Entity has procedures to conduct regular tests and exercises that determine the effectiveness and the readiness to execute the contingency plan.	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected BCP plan and test report to ascertain whether entity has procedures to conduct regular tests and exercises that determine the effectiveness and the readiness to execute the contingency plan.	No exception noted.
C1.1	SDC-70	Entity performs physical and/or logical labelling of information systems as per the guidelines documented policy defined for data classification	Inquired with the management regarding the control activity to ascertain that the control operates as described. Inspected asset management policy and data classification policy to ascertain whether entity performs physical and/or logical labelling of information systems as per the guidelines documented policy defined for data classification	No exception noted.