

To Whom It May Concern:

This correspondence is in response to Kuse's request for documentation regarding their SOC 2 Type 2 readiness status.

Delve Technologies Inc. has been formally contracted by Kuse to provide guidance and support in aligning their practices with the Security Trust Services Criteria of the SOC 2 Type 2 framework. We can confirm that our engagement with Kuse commenced in February 2026, and that we have begun assisting in the implementation of security measures aligned with this framework. We will continue to engage with Kuse throughout their SOC 2 Type 2 audit and following the completion of the audit, to support their ongoing security and compliance efforts.

It is important to clarify that our role is advisory in nature. While we provide guidance on best practices and compliance requirements, we do not have the authority to certify or attest to Kuse as such determinations can only be made by authorized bodies through formal audit procedures.

This document is provided at Kuse's request to offer insight into their ongoing compliance efforts. It is not intended for any other purpose and should not be construed as a guarantee of compliance or audit outcomes. Any third-party reliance on this letter is at its own discretion and risk.

We trust this information proves helpful in understanding Kuse's current compliance preparation status. Should you require any further clarification, please do not hesitate to contact us.

Sincerely,

*Karun Kaushik*

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