

To Whom It May Concern:

This correspondence is in response to Kuse's request for documentation regarding their ISO 27001 readiness status.

Delve Technologies, Inc. has been formally engaged by Kuse to provide advisory support in aligning its information security management practices with the requirements of ISO/IEC 27001. We confirm that the engagement began in February 2026 and is underway. It includes guidance on the implementation of an information security management system (ISMS) and related controls, and that Delve Technologies, Inc. will continue to support Kuse throughout the ISO/IEC 27001 certification audit and following its completion to assist with 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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