



Prescient Assurance LLC  
1900 Church Street, Suite 300,  
Nashville, TN 37203

December 17, 2025

Penny Inc  
6543 South Las Vegas Boulevard  
Name of Signatory: Anthony Ferguson  
Phone and Email of Signatory: (702) 981-2968, tony@thepennyinc.com

## Letter of Attestation

### SOC 2 Type 2 Compliance

#### Unqualified Opinion

In our opinion, in all material respects:

- a) The description presents Penny Inc's system that was designed and implemented throughout the period August 1, 2025 to November 7, 2025 in accordance with the description criteria.
- b) The controls stated in the description were suitably designed throughout the period August 1, 2025 to November 7, 2025, to provide reasonable assurance that Penny Inc's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout the period, and if the subservice organization and user entities applied the complementary controls assumed in the design of Penny Inc's controls during that period.
- c) The controls stated in the description operated effectively throughout the period August 1, 2025 to November 7, 2025, to provide reasonable assurance that Penny Inc's service commitments and system requirements were achieved based on the applicable trust services criteria, if the complementary subservice organization and complementary user entity controls assumed in the design of Penny Inc's controls operated effectively throughout the period.

Prescient Assurance LLC confirms SOC 2 Type 2 compliance by Penny Inc in accordance with the AICPA's Trust Service Criteria for Security.

*Prescient Assurance*

Prescient Assurance, LLC.

