



ISAE 3000 Type II Report

Description of System of Data Cloud Technology Organization Operations, relevant to control objective for Security and Availability with the Report of Independent Service Auditor including Tests Performed and Results Thereof

For the period 1 Nov 2024 through 31 Oct 2025

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Independent Service Assurance report

To the management of Data Cloud Technology

Underlying subject matter

We have been engaged by Data Cloud Technology to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on Data Cloud Technology's compliance with International Standard on Assurance Engagement contained in Data Cloud Technology's System Description from the Nov 1, 2024, to October 31, 2025.

Criteria applied by Data Cloud Technology

In preparing the System Description for ISAE 3000, Data Cloud Technology applied Criteria which are generally related to information security and availability area and that are described in detail in section Detail Description of Controls.

Data Cloud Technology's responsibilities

Data Cloud Technology's management is responsible for Criteria, and for presenting the System Description for ISAE 3000 in accordance with the Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

Practitioner's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)'), and the terms of reference for this engagement as agreed with Data Cloud Technology. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the System Description for ISAE 3000 and related information and applying analytical and other appropriate procedures.

Our procedures included:

An examination of a description of a service organization's system and the suitability of the design and operating effectiveness of the service organization's controls involves performing procedures to obtain evidence about the fairness of the presentation of the Description based on the description criteria and the suitability of the design and operating effectiveness of those controls to meet the applicable control objective. Our procedures included assessing the risks that the Description is not fairly presented and that the controls were not suitably designed or operated effectively. Our procedures also could have included testing the operating effectiveness of those controls that we consider necessary. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We also performed such other procedures as we considered necessary in the circumstances.

Assurance conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that need to be made to subject matter for the period from Nov 1, 2024, to October 31, 2025, in order for it to be in accordance with (or based on) the Criteria.



Nikola Ribar
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Beograd, 21st November 2025

