



# A-LIGN

July 10, 2023,

To whom it may concern:

This letter confirms that A-LIGN and A-LIGN ASSURANCE has conducted a Type 2 SSAE 18/SOC 1 examination of Nuvolo Technologies Corporation (the "Company's") Software Development of Connected Workplace Product and Components Services System at the Paramus, New Jersey facility.

The scope of the Type 2 SSAE 18/SOC 1 examination performed by A-LIGN ASSURANCE was limited to the following control objectives:

CONTROL AREA	CONTROL OBJECTIVE DEFINED BY THE COMPANY
<b>Human Resources</b>	Controls provide reasonable assurance that personnel policies and procedures are in place and define the hiring, continued development, and periodic review of the employees.
<b>Lease Data &amp; Reporting</b>	Control provide reasonable assurance that lease data and reports are processed completely and accurately and in accordance with the ASC 842 and IFRS 16 leasing standards.
<b>Logical Access</b>	Control provide reasonable assurance that logical access to the lease management accounting system within the non-production environment (e.g., testing development, staging, etc.) is restricted to authorized and appropriate individuals, and security measures are in place to enable restriction of access.
<b>Change Management</b>	Control provide reasonable assurance that changes to the application-level source code for the lease management accounting system are documented, tested, and approved prior to implementation.

An examination conducted by A-LIGN ASSURANCE of the Company's description of the Company's system for the Services (the **System**) was performed to determine whether or not, in all material respects and based upon suitable criteria:

- the Written Assertion, as provided by the Company, fairly presents the System that was designed and implemented throughout the specified Type 2 SSAE 18/SOC 1 Review Period (as hereafter defined);
- the controls related to the control objectives stated in the Company's description of the System were suitably designed throughout the specified Type 2 SSAE 18/SOC 1 Review Period (as hereafter defined) to achieve those control objectives; and
- the controls related to the control objectives stated in the Company's description of the System operated effectively throughout the specified Type 2 SSAE 18/SOC 1 Review Period (as hereafter defined) to achieve those control objectives.

As of the date of this letter, all testing procedures related to the Company's Software Development of Connected Workplace Product and Components Services System are complete. Based on our examination we have obtained reasonable assurance, in all material respects, that (1) the description was fairly presented based on the description criteria, and (2) the controls were suitably designed and operating effectively to meet the in-scope control objectives throughout the period June 1, 2022, to May 31, 2023.

Please don't hesitate to contact me if you have any questions.





Regards, **A-LIGN**

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