



# A-LIGN

February 10, 2023

To whom it may concern:

This letter confirms that A-LIGN and A-LIGN ASSURANCE has conducted a Type 2 SOC 2 examination of Payhawk EOOD's (the "Company") Payhawk Financial Services System performed in the Payhawk EOOD offices.

The scope of the Type 2 SOC 2 examination performed by A-LIGN ASSURANCE included the 2017 Trust Services Criteria (TSP section 100) regarding Common Criteria/Security surrounding the Company's Payhawk Financial Services System.

The examination of management's assertions as included in the "Report of Management on Controls" was conducted in accordance with the attestation standards established by the AICPA, and was performed to determine if the written assertion by management fairly presents the Company's environment related to the 2017 Trust Services Criteria regarding Common Criteria/Security in all material respects, and based upon criteria stated by the AICPA.

As of the date of this letter, all testing procedures related to the Company's Payhawk Financial Services System are complete. Based on our examination we have obtained reasonable assurance, in all material respects, that (1) the description is fairly presented based on the description criteria, and (2) the controls were suitably designed and operating effectively to meet the applicable trust services criteria throughout the period of July 1, 2022 to December 31, 2022.

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

Regards,

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Manager, A-LIGN ASSURANCE

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