

We have prepared the accompanying description of Action1 Corporation's "Description of the Action1 Platform" for the period May 07, 2024 to May 07, 2025, (description) based on the criteria for a description of a service organization's system set forth in DC 200, 2018 *Description Criteria for a Description of a Service Organization's System in a SOC 2 Report (With Revised Implementation Guidance — 2022)* in AICPA, *Description Criteria* (description criteria). The description is intended to provide report users with information about Action1 Corporation's Action1 (system) that may be useful when assessing the risks arising from interactions with Action1 Corporation's system, particularly information about system controls that Action1 Corporation has designed, implemented, and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria relevant to security (applicable trust services criteria) set forth in TSP 100, 2017 *Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus — 2022)* in AICPA, *Trust Services Criteria*.

Action1 Corporation uses a subservice organization to provide data center facilities and hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Action1 Corporation, to achieve Action1 Corporation's service commitments and system requirements based on the applicable trust services criteria. The description presents Action1 Corporation's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Action1 Corporation's controls. The description does not disclose the actual controls at the subservice organization.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Action1 Corporation, to achieve Action1 Corporation's service commitments and system requirements based on the applicable trust services criteria. The description presents Action1 Corporation's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Action1 Corporation's controls.

We confirm, to the best of our knowledge and belief, that:

- a. The description presents Action1 Corporation's Action1 Platform (system) that was designed and implemented throughout the period May 07, 2024, to May 07, 2025, in accordance with the description criteria.
- b. The controls stated in the description were suitably designed throughout the period May 07, 2024 to May 07, 2025, to provide reasonable assurance that Action1 Corporation's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively throughout that period, and if the subservice organization and user entities applied the complementary controls assumed in the design of Action1 Corporation's controls throughout that period.
- c. The controls stated in the description operated effectively throughout the period May 07, 2024 to May 07, 2025, to provide reasonable assurance that Action1 Corporation's service commitments and system requirements were achieved based on the applicable trust services criteria if complementary subservice organization controls and complementary user entity controls assumed in the design of Action1 Corporation's controls operated effectively throughout that period.



Action1 Corporation Management

Aug 01 2025

Johanson Group LLP  
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In connection with your engagement to report on Action1 Corporation's (service organization) description of its Action1 Platform (system) entitled "Description of the Action1 Platform" throughout the period May 07, 2024 to May 07, 2025 (description) based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report (With Revised Implementation Guidance — 2022) (description criteria)*, and the suitability of the design and operating effectiveness of controls stated in the description throughout the period May 07, 2024 to May 07, 2025 to provide reasonable assurance that Action1 Corporation's service commitments and system requirements were achieved based on the trust services criteria relevant to security (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus — 2022) (trust services criteria)*, we recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion about whether the description presents the system that was designed and implemented throughout the period May 07, 2024 to May 07, 2025 in accordance with the description criteria and whether the controls stated in the description were suitably designed and operating effectively throughout the period May 07, 2024 to May 07, 2025 to provide reasonable assurance that Action1 Corporation's service commitments and system requirements were achieved based on the applicable trust services criteria.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your examination:

1. We reaffirm our assertion attached to the description.
2. We have evaluated the presentation of the description in accordance with the description criteria and the suitability of the design and operating effectiveness of the controls stated therein to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria, and all relevant matters have been considered and reflected in our evaluation and in our assertion.
3. We have disclosed to you any of the following of which we are aware:
  - a. Misstatements (including omissions) in the description.
  - b. Instances in which controls were not suitably designed and implemented.
  - c. Instances in which controls did not operate effectively or as described.
  - d. Any communications from regulatory agencies, user entities, or others affecting the presentation of the description or the suitability of the design or operating effectiveness of the controls stated therein, including communications received between the end of the period addressed in our description and the date of your report.
  - e. All other known matters contradicting the presentation of the description or the suitability of the design or operating effectiveness of the controls stated therein or contradicting our assertion.
4. We acknowledge responsibility for our assertion and for:
  - a. The presentation of the description in accordance with the description criteria and the suitability of the design and operating effectiveness of the controls stated therein to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria.
  - b. Selecting the trust services category or categories to be included within the scope of the examination and determining that they are appropriate for the purpose of our engagement.
  - c. Stating the applicable trust services criteria and related controls in the description.
5. We acknowledge responsibility for determining the scope of your examination, including identifying the time period covered by the engagement, services that are the subject of the examination, the system providing the services (including boundaries of the system), and risks relevant to business partners who provide intellectual property or services related to the system.
6. We acknowledge responsibility for determining the effect on our service commitments and system requirements of any services provided to the service organization by other organizations and determining whether those entities are subservice organizations. We are also responsible for determining whether we will use the carve-out method or the inclusive method to present information about services provided at any subservice organizations in our description.
7. We acknowledge responsibility for identifying and analyzing the risks that threaten the achievement of our service commitments and system requirements based on the applicable trust services criteria.

8. We have disclosed to you any known events subsequent to the period covered by the description up to the date of this letter that would have a material effect on the presentation of the description or on the suitability of the design or operating effectiveness of the controls stated therein or on our assertion.
9. We have disclosed to you any changes in the controls that are likely to be relevant to report users occurring through the date of this letter.
10. We have provided you with all the information and access that is relevant to your examination and to our assertion, as agreed upon in the terms of the engagement.
11. We believe the effects of uncorrected misstatements, if any, are immaterial, individually and in the aggregate, to the presentation of the description in accordance with the description criteria or to the suitability of the design or operating effectiveness of the controls stated therein to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria.
12. We have responded fully to all inquiries made to us by you during the examination.
13. We have disclosed to you any of the following of which we are aware:
  - a. Actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the presentation of the description or the suitability of the design or operating effectiveness of the controls stated therein.
  - b. Instances of non-compliance with laws and regulations or uncorrected misstatements attributable to the service organization that may affect one or more user entities.
  - c. All identified system incidents that resulted in significant impairment of the service organization's achievement of its service commitments and system requirements during the period May 07, 2024, to May 07, 2025.
14. We understand that your report is intended solely for the use and information of the management of Action1 Corporation and others within the organization, user entities to which we provide services, and other specified parties who have sufficient knowledge and understanding to consider it, along with other information including information about controls implemented by user entities of the system themselves, if any. We intend to distribute your report only to those specified parties.

We understand that your examination was conducted in accordance with attestation standards established by the AICPA. The examination was designed for the purpose of expressing an opinion about whether, in all material respects, the description is presented in accordance with the description criteria and whether the controls stated therein were suitably designed and operated effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. We also understand that the opinion was based on your examination and that the procedures performed in the examination were limited to those that you considered necessary.



Brian Helwig  
Chief Operating Officer  
Action1 Corporation Management

Aug 01 2025