

## Kost Forer Gabbay & Kasierer 144 Menachem Begin Road, Building A Tel-Aviv 6492102, Israel

Tel: +972-3-6232525 Fax: +972-3-5622555 ey.com

November 13, 2025

E.P.R. Systems USA Inc.

To whom it may concern:

This letter will confirm that Kost Forer Gabbay & Kasierer ("KFGK"), a member of Ernst & Young Global Limited, has performed a Service Organization Control (SOC) 2 project for E.P.R. Systems USA Inc. (the "Company") on its EPRsys Platform in accordance with the Service Organization Control (SOC) 2 covering the criteria Security, Availability, and Confidentiality and Privacy criteria set forth set forth in DC Section 200 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report (Description Criteria) of the Guide Reporting on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality or Privacy, and in TSP Section 100, 2017 Trust Services Criteria and Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy in AICPA Trust Services Criteria.

The report covers the period November 1, 2024 to October 31, 2025.

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Nothing contained herein constitutes an opinion with respect to the Company's Service Organization Control (SOC) 2 examinations for the EPRsys Platform.

Yours sincerely,

Contact:
Mikael Yayon - Partner
mikael.yayon@il.ey.com