

# Certificate

## Assurance Report on Controls at a Service Organization

### ISAE 3402 SOC 1 Type 2

This letter is to confirm that we were engaged by

**SEEBURGER INFORMATIK EOOD**

**G. M. Dimitrov Blvd. 16A**

**1797 Sofia, Bulgaria**

as an external auditor to perform an ISAE 3402 SOC 1 Type 2 audit on Controls at a Service Organization for the period from **January 1, 2025 to December 31, 2025**.

The testing was performed based on a client-specific set of controls.

#### Service Auditor's Responsibilities

Our examination included procedures to obtain reasonable assurance about whether

- a) the accompanying description prepared and presented by **SEEBURGER INFORMATIK EOOD** in Section II presents fairly, in all material respects, the aspects of **SEEBURGER INFORMATIK EOOD's** policies and procedures that may be relevant to a user organization's internal control structure,
- b) the control structure policies and procedures included in the description were suitably designed to achieve the control objectives specified in the description, if those policies and procedures were complied with and followed satisfactorily, and user organizations applied the internal control structure policies and procedures contemplated in the design of **SEEBURGER INFORMATIK EOOD's** policies and procedures complied with satisfactorily,
- c) such policies and procedures had been placed in operation by **SEEBURGER INFORMATIK EOOD** in the period of **January 1, 2025 to December 31, 2025**.

## Opinion

- a) The description fairly presents the internal control system of **SEEBURGER INFORMATIK EOOD** as designed and implemented in the period of **January 1, 2025 to December 31, 2025**.
- b) The controls related to the control objectives stated in the description were suitably designed in the period of **January 1, 2025 to December 31, 2025**.
- c) The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were achieved, operated effectively in the period of **January 1, 2025 to December 31, 2025**.

The management of **SEEBURGER INFORMATIK EOOD** assumes complementary user entity controls are in place at user entities regarding the actual services being performed by **SEEBURGER INFORMATIK EOOD**. Complementary user entity controls are contemplated in the design of the controls of **SEEBURGER INFORMATIK EOOD** in the period of **January 1, 2025 to December 31, 2025**.

We have not evaluated the Operating Effectiveness or suitability of these complementary user entity controls.

We will not confirm any results of the ISAE 3402 SOC 1 Type 2 audit beyond **December 31, 2025**.

For further details we refer to our ISAE 3402 SOC 1 Type 2 service auditor report for the period from **January 1, 2025 to December 31, 2025**.

**Viechtach, January 12, 2026**

BFMT Audit GmbH  
Wirtschaftsprüfungsgesellschaft



WP Dr. Martin Trost  
Partner

Tobias Kraus  
Head of Compliance & IT Assurance