



**System and Organization Controls (SOC) 3 Report**

**PVcase UAB's Description of Its PVcase Prospect**

**Relevant to Security**

**Throughout the Period January 1, 2025 to July 31, 2025**

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# Independent Service Auditor's Report

To: PVcase UAB ("PVcase" or "the Company")

## Scope

We have examined PVcase's accompanying assertion titled "Assertion of PVcase UAB's Management" (assertion) that the controls within the Company's PVcase Prospect were effective throughout the period January 1, 2025 to July 31, 2025, to provide reasonable assurance that PVcase'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 (AICPA, Trust Services Criteria).

## Service Organization's Responsibilities

PVcase is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that PVcase's service commitments and system requirements were achieved. PVcase has also provided the accompanying assertion about the effectiveness of controls within the system. When preparing its assertion, PVcase is responsible for selecting, and identifying in its assertion, the applicable trust service criteria and for having a reasonable basis for its assertion by performing an assessment of the effectiveness of the controls within the system.

## Service Auditor's Responsibilities

Our responsibility is to express an opinion, based on our examination, on whether management's assertion that controls within the system were effective throughout the period to provide reasonable assurance that the Company's service commitments and system requirements were achieved based on the applicable trust services criteria. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination included:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements.
- Assessing the risks that controls were not effective to achieve the Company's service commitments and system requirements based on the applicable trust services criteria.

- Performing procedures to obtain evidence about whether controls within the system were effective to achieve the Company's service commitments and system requirements based on the applicable trust services criteria.

Our examination also included performing such other procedures as we considered necessary in the circumstances.

## **Inherent Limitations**

There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. Because of their nature, controls may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the effectiveness of controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

## **Opinion**

In our opinion, management's assertion that PVcase's controls over the PVcase Prospect were effective throughout the period January 1, 2025 to July 31, 2025, to provide reasonable assurance that PVcase's service commitments and system requirements were achieved based on the applicable trust services criteria.

*Laika Compliance LLC*

Arlington, Virginia

September 16, 2025

## Assertion of PVcase UAB's Management

We, as management of PVcase UAB, are responsible for:

- Identifying the PVcase Prospect and describing the boundaries of the System, which are presented in Attachment A
- Identifying our principal service commitments and system requirements
- Identifying the risks that would threaten the achievement of its principal service commitments and system requirements that are the objectives of our system, which are presented in Attachment B
- Identifying, designing, implementing, operating, and monitoring effective controls over the System to mitigate risks that threaten the achievement of the principal service commitments and system requirements
- Selecting the trust services categories that are the basis of our assertion.

PVcase uses subservice organizations for infrastructure and data hosting services. The boundaries of the System presented in Attachment A includes only the controls of PVcase and excludes controls of the subservice organization. However, the description of the boundaries of the system does present the types of controls PVcase assumes have been implemented, suitably designed, and operating effectively at the subservice organization. Certain trust services criteria can be met only if the subservice organizations' controls are suitably designed and operating effectively along with the related controls at PVcase. However, we perform monitoring procedures for the subservice organization and based on procedures performed, nothing has been identified that prevents us from achieving our specified service commitments and system requirements.

We assert that the controls over the System were effective throughout the period January 1, 2025 to July 31, 2025, to provide reasonable assurance that PVcase's service commitments and system requirements would be achieved based on the criteria relevant to Security set forth in the AICPA's TSP Section 100, 2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy.

Very truly yours,

PVcase UAB

## Attachment A – PVcase Prospect Overview

### SERVICES PROVIDED

PVcase UAB (“PVcase” or “the Company”) is a Software-as-a-Service (SaaS) provider in the renewable energy industry. PVcase offers the PVcase Prospect, a software that aggregates data and automates early stage site selection and grid modeling activities for renewable developers and other energy companies to help them identify and analyze potential project opportunities faster and more accurately than traditional approaches.

### INFRASTRUCTURE

The Company uses Amazon Web Services (AWS) and Google Cloud Platform (GCP) as subservice organizations for infrastructure and data hosting services. However, the Company is responsible for designing and configuring the architecture within AWS and GCP to ensure security and resiliency requirements are met. Controls operated by AWS and GCP are not included in the scope of this report.

The affected criteria are included below along with the minimum controls expected to be in place at the aforementioned service providers:

Criteria	Complementary Subservice Organization Controls (CSOCs)
CC6.1	<ul style="list-style-type: none"> <li>AWS and GCP are responsible for encrypting customer data at rest and in transit within the managed infrastructure to mitigate the risk of unauthorized access to sensitive data.</li> <li>AWS and GCP are responsible for implementing access control over the managed infrastructure to mitigate the risk of unauthorized access or privilege escalation.</li> </ul>
CC6.4	<ul style="list-style-type: none"> <li>AWS and GCP are responsible for restricting physical access to their data centers through approval and revocation processes, surveillance and access control mechanisms, periodic reviews of access rights, and retention of monitoring records to mitigate the risk of unauthorized access, intrusion, or physical tampering.</li> </ul>
CC6.5	<ul style="list-style-type: none"> <li>AWS and GCP are responsible for securely decommissioning production assets in their control and ensuring that data is rendered unreadable or unrecoverable through logical deletion, cryptographic erasure, or physical destruction once no longer required, in order to mitigate the risk of unauthorized recovery of data from retired equipment.</li> </ul>
CC6.6	<ul style="list-style-type: none"> <li>AWS and GCP are responsible for applying security patches to the managed infrastructure as part of routine maintenance to mitigate the risk of vulnerabilities being exploited due to outdated systems.</li> </ul>

Criteria	Complementary Subservice Organization Controls (CSOCs)
	<ul style="list-style-type: none"> <li>required, in order to mitigate the risk of unauthorized recovery of data from retired equipment.</li> </ul>
CC7.2	<ul style="list-style-type: none"> <li>AWS and GCP are responsible for implementing and maintaining environmental protection measures at their data centers including fire detection and suppression systems, temperature and humidity controls, uninterruptible power supply (UPS) units, backup power sources, and monitoring of environmental conditions to mitigate the risk of outages, equipment failure, or data loss due to environmental hazards or power disruptions.</li> </ul>
CC8.1	<ul style="list-style-type: none"> <li>AWS and GCP are responsible for implementing managed infrastructure changes to mitigate the risk of unauthorized or untested changes affecting system availability, integrity, or confidentiality.</li> </ul>

**SOFTWARE**

Software consists of the programs and software that support the PVcase Prospect. Software and ancillary software is used to build, support, secure, maintain, and monitor the PVcase Prospect.

**PEOPLE**

The Company develops, manages, and secures the PVcase Prospect via separate departments. The responsibilities of these departments are defined in the following table:

People	
Group/Role Name	Function
Business Development	Responsible for identifying, cultivating, and securing strategic opportunities, partnerships, and markets to drive long-term organizational growth.
Customer Success	Responsible for managing and strengthening customer relationships to drive adoption, satisfaction, and retention of products and services.

<b>People</b>	
Engineering	Responsible for the design, development, testing, deployment, and maintenance of software and system components.
Executive Management	Responsible for providing strategic leadership, overseeing company-wide activities, and ensuring organizational goals and objectives are established, communicated, and achieved.
Finance	Responsible for managing the organization’s financial resources and processes to support strategic decision-making, compliance, and fiscal sustainability.
Human Resources	Responsible for managing the employee lifecycle, including recruitment, onboarding, role definition, performance management, and terminations, while ensuring compliance with employment laws and policies.
Marketing	Responsible for developing and executing marketing strategies to enhance brand awareness and generate leads.
Product	Responsible for defining product vision, strategy, and roadmap, gathering customer requirements, and coordinating with stakeholders to deliver features that meet market and business needs.

**PROCEDURES**

Procedures include the automated and manual procedures involved in the operation of the PVcase Prospect. Procedures are developed and documented by the respective teams for a variety of processes. These procedures are drafted in alignment with the overall information security policies and are updated and approved as necessary for changes in the business, but no less than annually.

The following table details the procedures as they relate to the operation of PVcase Prospect:

Procedure	Description
Logical Access	How the Company restricts logical access, provides and removes that access, and prevents unauthorized access.
System Operations	How the Company manages the operation of the system and detects and mitigates processing deviations, including logical and physical security deviations.
Configuration and Change Management	How the Company identifies the need for changes, makes the changes using a controlled change management process, and prevents unauthorized changes from being made.
Risk and Compliance	How the Company identifies, selects, and develops risk mitigation activities arising from potential business disruptions and the use of vendors and business partners.
Business Continuity and Disaster Recovery (BC/DR)	How the Company identifies the steps to be taken in the event of a disaster to help resume business operations.
Data Classification and Handling	How the Company classifies data included in the service and the procedures for handling the data.
Incident Response Plan	How the Company identifies the steps to be taken in the event of a security incident.

## DATA

Data refers to transaction streams, files, data stores, tables, and output used or processed by the Company. Through the application programming interface (API), the customer or end-user defines and controls the data they load into and store in the PVcase Prospect production network. Once stored in the environment, the data is accessed remotely from customer systems via the Internet.

## COMPLEMENTARY USER ENTITY CONTROLS (CUECs)

PVcase's controls were designed with the assumption that certain controls would be implemented by user entities (or "customers"). Certain requirements can be met only if complementary user entity controls assumed in the design of PVcase's controls are suitably designed and operating effectively, along with related controls at PVcase. Identified complementary user entity controls were included in the service auditor's examination of SOC 2 controls.

## Attachment B – Principal Service Commitments and System Requirements

Commitments are declarations made by management to customers regarding the performance of PVcase Prospect. The Software Service Agreement includes the communication of commitments to its customers.

System requirements are specifications regarding how PVcase should function to meet the Company's principal commitments to user entities. System requirements are specified in the Company's policies and procedures.

The Company's principal service commitments and system requirements related to the PVcase Prospect include the following:

Trust Services Category	Service Commitments	System Requirements
<p><b>Security</b></p>	<p>PVcase will make reasonable commercial efforts to secure, protect, and maintain the integrity of all data stored for use in the service, including client data.</p>	<ul style="list-style-type: none"> <li>• Change Management</li> <li>• Encryption Standards</li> <li>• Identity and Access Management</li> <li>• Security Awareness Training</li> <li>• Security Incident Response</li> <li>• Security Monitoring and Reporting</li> <li>• Threat and Vulnerability Management</li> <li>• Vendor Risk Management</li> </ul>