



System and Organization
Controls Report Relevant to Security
(SOC 2 TYPE 2)

October 1, 2023 – September 30, 2024

Deloitte.

Section I: Independent Service Auditor's Report

OMC Computers and Communications LTD.

Scope

We have examined the description of the OMC platform of Management of OMC Ltd. (the "Service Organization" or "OMC") included in Section 3, "Management of OMC's Description of Its OMC platform" throughout the period October 1, 2023 to September 30, 2024 (the "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, in AICPA Description Criteria, ("description criteria") and the suitability of the design and operating effectiveness of controls stated in the Description throughout the period October 1, 2023 to September 30, 2024, to provide reasonable assurance that OMC's service commitments and system requirements would be 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, in AICPA Trust Services Criteria.

The Description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at OMC, to achieve OMC's service commitments and system requirements based on the applicable trust services criteria. The Description presents OMC's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of OMC's controls. Our examination did not extend to such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

Service Organization's Responsibilities

Management of OMC 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 OMC service commitments and system requirements would be achieved. Management of OMC has provided the accompanying assertion in Section 2 titled, "Management of OMC's Assertion" (the "Assertion") about the Description and the suitability of the design and operating effectiveness of controls stated therein. Management of OMC is also responsible for preparing the Description and Assertion, including the completeness, accuracy, and method of presentation of the Description and Assertion; providing the services covered by the Description; selecting the applicable trust services criteria and stating the related controls in the Description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on the Description and on the suitability of design and operating effectiveness of controls stated in the Description, based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain

reasonable assurance about whether, in all material respects, the Description is presented in accordance with the description criteria and the controls stated therein were suitably designed and operating effectively to provide reasonable assurance that the OMC's service commitments and system requirements would be achieved based on the applicable trust services criteria. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of a Description of a service organization's system and the suitability of the design and operating effectiveness of controls involves:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements.
- Assessing the risks that the Description is not presented in accordance with the description criteria and that controls were not suitably designed or did not operate effectively.
- Performing procedures to obtain evidence about whether the Description is presented in accordance with the description criteria.
- Performing procedures to obtain evidence about whether controls stated in the Description were suitably designed to provide reasonable assurance that the service organization would achieve its service commitments and system requirements based the applicable trust services criteria.
- Testing the operating effectiveness of those controls stated in the Description to provide reasonable assurance that OMC achieved its service commitments and system requirements based on the applicable trust services criteria.
- Evaluating the overall presentation of the Description.

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

Service Auditor's Independence and Quality Control

We are required to be independent and to meet our other ethical responsibilities in accordance with the Code of Professional Conduct established by the AICPA. We have complied with those requirements. We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

Inherent Limitations

The Description is prepared to meet the common needs of a broad range of report users and therefore may not include every aspect of the system that each individual report user may consider important to meet their informational needs.

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 are achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the suitability of the design and

operating 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.

Description of Tests of Controls

The specific controls tested, and the nature, timing, and results of those tests are listed in Section 4, “Management of OMC’s Description of Its Relevant Criteria and Related Controls, and Independent Service Auditor’s Description of Tests of Controls and Results.”

Opinion

In our opinion, in all material respects:

- a. The Description presents OMC platform that was designed and implemented throughout the period October 1, 2023, to September 30, 2024, in accordance with the description criteria.
- b. The controls stated in the Description were suitably designed throughout the period October 1, 2023, to September 30, 2024, to provide reasonable assurance that OMC’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 user entities applied the complementary controls assumed in the design of OMC’s controls throughout that period.
- c. The controls stated in the Description operated effectively throughout the period October 1, 2023, to September 30, 2024, to provide reasonable assurance that OMC’s service commitments and system requirements would be achieved based on the applicable trust services criteria, and if user entities applied the complementary controls assumed in the design of OMC’s controls operated effectively throughout that period.

Restricted Use

This report, including the description of tests of controls and results thereof in Section 4, is intended solely for the information and use of management of OMC, user entities of OMC platform during some or all of the period October 1, 2023 to September 30, 2024, business partners of OMC subject to risks arising from interactions with the OMC’s system, practitioners providing services to such user entities and business partners, prospective user entities and business partners, and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by OMC.
- How OMC’s system interacts with user entities, business partners, subservice organizations, and other parties.
- Internal control and its limitations.
- Complementary user entity controls and how they interact with related controls at OMC to achieve OMC’s commitments and system requirements.
- User entity responsibilities and how they may affect the user entity’s ability to effectively use OMC’s services.
- The applicable trust services criteria.

- The risks that may threaten the achievement of OMC's service commitments and system requirements and how controls address those risks.

This report is not intended to be and should not be used by anyone other than these specified parties.



Brightman Almagor Zohar & Co.

Certified accountants

A firm in the Deloitte Global Network

November 3, 2024