

Report on a Service Organization's
Description of Its System and on the
Suitability of the Design and Operating
Effectiveness of Its Controls Relevant to
Security and Availability Throughout the
Period 01/01/2024 to 06/30/2024.

**AQUARIS VENTURES INC.
(INTEGRITTY) –System
and Organization
Controls Report (SOC 2)**

SOC 2 Type II

JAY MARU, CPA

Contents

SECTION I: ASSERTION OF AQUARIS VENTURES INC. (INTEGRITY) MANAGEMENT	3
Assertion Of AQUARIS VENTURES INC. (INTEGRITY) Management	3
SECTION II: INDEPENDENT SERVICE AUDITOR’S REPORT	5
Independent Service Auditor’s Report	5
Scope	5
Service Organization’s Responsibilities	6
Service Auditor’s Responsibilities	6
Inherent Limitations	7
Description of Tests of Controls	8
Opinion	8
Restricted Use.....	8

Dt. – July 24, 2024

SECTION I: ASSERTION OF AQUARIS VENTURES INC. (INTEGRITTY) MANAGEMENT

Assertion Of AQUARIS VENTURES INC. (INTEGRITTY) Management

We have prepared the accompanying description in section III titled AQUARIS VENTURES INC. (INTEGRITTY) Description of its services for “SAP Configuration, Implementation and Training, Services for SAP Support and Maintenance, Data Governance, Enterprise Connectivity” throughout the period 01/01/2024 to 06/30/2024, (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 (AICPA, Description Criteria), (description criteria). The description is intended to provide report users with information about the services system that may be useful when assessing the risks arising from interactions with AQUARIS VENTURES INC. (INTEGRITTY) system, particularly information about system controls that AQUARIS VENTURES INC. (INTEGRITTY) 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 and availability (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).

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at AQUARIS VENTURES INC. (INTEGRITTY), to achieve AQUARIS VENTURES INC. (INTEGRITTY) service commitments and system requirements based on the applicable trust services criteria. The description presents AQUARIS VENTURES INC. (INTEGRITTY) controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of AQUARIS VENTURES INC. (INTEGRITTY) controls.

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

- a. the description presents AQUARIS VENTURES INC. (INTEGRITY) data centre colocation services system that was designed and implemented throughout the period 01/01/2024 to 06/30/2024, in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period 01/01/2024 to 06/30/2024, to provide reasonable assurance that AQUARIS VENTURES INC. (INTEGRITY) 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 AQUARIS VENTURES INC. (INTEGRITY) controls throughout that period.
- c. the controls stated in the description operated effectively throughout the period 01/01/2024 to 06/30/2024, to provide reasonable assurance that AQUARIS VENTURES INC. (INTEGRITY) service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary user entity controls assumed in the design of AQUARIS VENTURES INC. (INTEGRITY) controls operated effectively throughout that period.

SECTION II: INDEPENDENT SERVICE AUDITOR'S REPORT

Independent Service Auditor's Report

Board of Directors

AQUARIS VENTURES INC. (INTEGRITTY),

Address: 160 Quarry Park Blvd Calgary, T2C 3G3, Canada

Scope

We have examined AQUARIS VENTURES INC. (INTEGRITTY) accompanying description in section III titled "AQUARIS VENTURES INC. (INTEGRITTY) Description of services for "SAP Configuration, Implementation and Training, Services for SAP Support and Maintenance, Data Governance, Enterprise Connectivity" throughout the period 01/01/2024 to 06/30/2024, (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 (AICPA, Description Criteria), (description criteria) and the suitability of the design and operating effectiveness of controls stated in the description throughout the period 01/01/2024 to 06/30/2024, to provide reasonable assurance that AQUARIS VENTURES INC. (INTEGRITTY) service commitments and system requirements were achieved based on the trust services criteria relevant to security and availability (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).

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at AQUARIS VENTURES INC. (INTEGRITTY), to achieve AQUARIS VENTURES INC. (INTEGRITTY) service commitments and system requirements based on the applicable trust service criteria. The description presents AQUARIS VENTURES INC. (INTEGRITTY) controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of AQUARIS VENTURES INC. (INTEGRITTY) controls. Our examination did not include such complementary user entity controls and we have not evaluated the suitability of the design or operating effectiveness of such controls.

Within the accompanying description, AQUARIS VENTURES INC. (INTEGRITTY) makes claims related to the

organization's values, motivations, and reputation. Because there are no criteria against which these attributes can be measured, these statements cannot be measured or objectively evaluated within the scope of this examination.

Service Organization's Responsibilities

AQUARIS VENTURES INC. (INTEGRITY) 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 AQUARIS VENTURES INC. (INTEGRITY) service commitments and system requirements were achieved. In section I, AQUARIS VENTURES INC. (INTEGRITY) has provided its assertion titled "Assertion of AQUARIS VENTURES INC. (INTEGRITY) Management" (assertion) about the description and the suitability of the design and operating effectiveness of controls stated therein. AQUARIS VENTURES INC. (INTEGRITY) 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. Those standards require that we plan and perform our 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 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 believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

- 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 achieved its service commitments and system requirements based on the applicable trust services criteria
- Testing the operating effectiveness of controls stated in the description to provide reasonable assurance that the service organization 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.

Inherent Limitations

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

There are inherent limitations in the effectiveness of 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 or 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 policies or procedures may deteriorate.

Description of Tests of Controls

The specific controls we tested and the nature, timing, and results of those tests are presented in section IV, “Trust Services Categories, Criteria, Related Controls, and Tests of Controls,” of this report in columns 2, 3, and 4, respectively.

Opinion

In our opinion, in all material respects,

- a. the description presents AQUARIS VENTURES INC. (INTEGRITTY) data centre colocation services system that was designed and implemented throughout the period 01/01/2024 to 06/30/2024, in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period 01/01/2024 to 06/30/2024, to provide reasonable assurance that AQUARIS VENTURES INC. (INTEGRITTY) 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 user entities applied the complementary controls assumed in the design of AQUARIS VENTURES INC. (INTEGRITTY) controls throughout that period.
- c. the controls stated in the description operated effectively throughout the period 01/01/2024 to 06/30/2024, to provide reasonable assurance that AQUARIS VENTURES INC. (INTEGRITTY) service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary user entity controls assumed in the design of AQUARIS VENTURES INC. (INTEGRITTY) controls operated effectively throughout that period.

Restricted Use

This report, including the description of tests of controls and results thereof in section IV, is intended solely for the information and use of AQUARIS VENTURES INC. (INTEGRITTY), user entities of AQUARIS VENTURES INC. (INTEGRITTY) s’ data center colocation services system during some or all of the period 01/01/2024 to

06/30/2024, business partners of AQUARIS VENTURES INC. (INTEGRITY) subject to risks arising from interactions with the data center colocation services 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 the service organization
- How the service organization's system interacts with user entities, business partners, subservice organizations, and other parties
- Internal control and its limitations
- Complementary user entity controls and how those controls interact with the controls at the service organization to achieve the service organization's service commitments and system requirements
- User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services
- The applicable trust services criteria
- The risks that may threaten the achievement of the service organization'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.

Jay Maru, CPA



July 24, 2024