SOC 3 Report
For
R-Zero Systems Inc.

An Independent Service Auditor's Report
on Controls Relevant to Security
September 01, 2025 to January 15, 2026

AUDIT AND ATTESTATION BY

PRESCIENT
ASSURANCE

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SECTION 1

Management's Assertion

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Management's Assertion

We are responsible for designing, implementing, operating, and maintaining effective controls within R-Zero Systems Inc.'s R-Zero Connect system (the system) throughout the period September 01, 2025, to January 15, 2026, to provide reasonable assurance that R-Zero Systems Inc.'s service commitments and system requirements relevant to Security were achieved. Our description of the boundaries of the system is presented in Attachment A and identifies the aspects of the system covered by our assertion.

We have performed an evaluation of the effectiveness of controls within the system throughout the period September 01, 2025, to January 15, 2026, to provide reasonable assurance that R-Zero Systems Inc.'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, in AICPA Trust Services Criteria (With Revised Points of Focus - 2022) (2017 applicable trust services criteria). R-Zero Systems Inc.'s objectives for the system in applying the applicable trust services criteria are embodied in its service commitments and system requirements relevant to the applicable trust services criteria. The principal service commitments and system requirements related to the applicable trust services criteria are presented in Attachment B.

R-Zero Systems Inc. uses a subservice organization for cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at R-Zero Systems Inc., to achieve R-Zero Systems Inc.'s service commitments and system requirements based on the applicable trust services criteria. The description presents R-Zero Systems Inc.'s controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of R-Zero Systems Inc.'s controls. The description does not disclose the actual controls at the subservice organization.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at R-Zero Systems Inc., to achieve R-Zero Systems Inc.'s service commitments and system requirements based on the applicable trust services criteria. The description presents R-Zero Systems Inc.'s controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of R-Zero Systems Inc.'s controls.

There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. Because of these inherent limitations, a service organization may achieve reasonable, but not absolute, assurance that its service commitments and system requirements are achieved.

We assert that the controls within the system were effective throughout the period September 01, 2025, to January 15, 2026, to provide reasonable assurance that R-Zero Systems Inc.'s service commitments and system requirements were achieved based on the applicable trust services criteria.

Signed by:
Chelsea Sutherland
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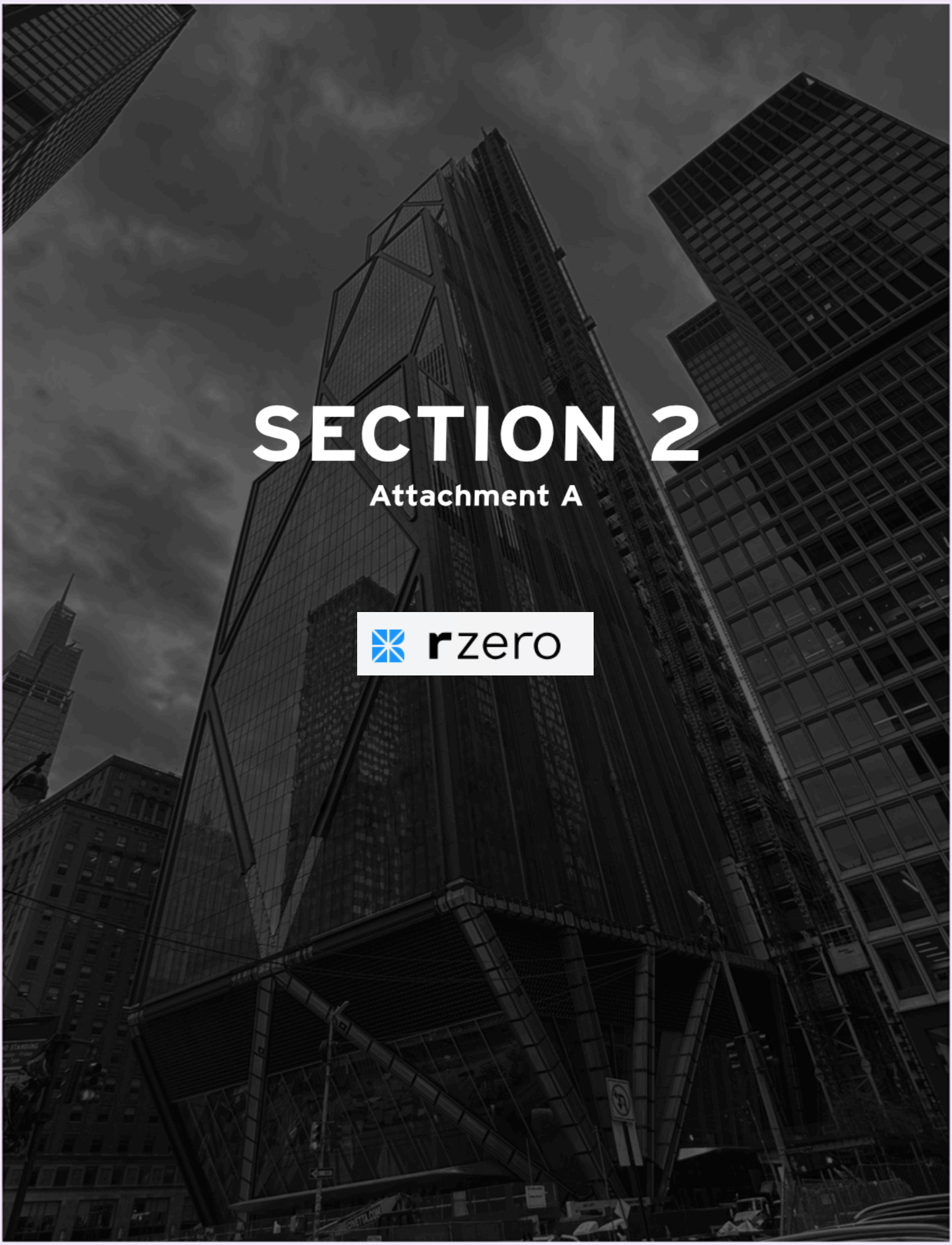
Chelsea Sutherland
COO
R-Zero Systems Inc.



SECTION 2

Attachment A

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Company Overview and Types of Products and Services Provided

Company Background

R-Zero Systems, Inc. ("R-Zero" or the "Company") was founded on April 7, 2020, by Grant Morgan, Eli Harris and Ben Boyer initially to provide commercial solutions to keep indoor environments safe and productive using UV-C products.

Since its founding, R-Zero has strategically evolved its business focus away from UV-C. R-Zero's current business is exclusively focused on its building intelligence platform, which uses sensors and data analytics to provide actionable insights that drive productive, sustainable, and performance-driven use of indoor spaces, to allow R-Zero Systems Inc.'s customers to reduce their energy consumption without compromising comfort, air quality, or reliability. R-Zero's occupancy-based ventilation control solution (O-DCV) uses real-time occupancy sensors to automatically adjust ventilation based on actual building use, delivering energy savings without compromising air quality or comfort. This pivot reflects market demand and R-Zero Systems, Inc.'s core competencies in software and data-driven solutions for commercial real estate, workplace management, and facilities optimization. R-Zero Systems, Inc. is headquartered in San Francisco, California.

Description of Services Provided

R-Zero's core product, R-Zero Connect (the "system") is a Software as a Service (SaaS) solution that includes the following services:

- Tenant space utilization and growth insights across suites, tenants, buildings, and portfolio
- Office Layout Optimization: Optimize workspaces based on dynamic employee needs and variable usage
- Threshold Counting: Total occupancy tracking enabling space management at the building level
- Environmental Comfort: Adaptive lighting and temperature management for improved productivity
- Room Reservations: Frictionless desk and room booking based on calendar data and real-time occupancy sensing
- IAQ Monitoring: Continuously monitor CO2, particulate matter, VOCs, formaldehyde, temperature, humidity, air pressure, noise, and light to fine-tune HVAC settings based on how spaces are actually used
- Space Dimming: Identify floors to close off on low occupancy days for energy savings
- Occupancy-Based Ventilation: Sync live occupancy data with HVAC controls to efficiently optimize air exchanges
- High Efficiency Filtration: Proprietary filter technology with strong ROI based on energy savings
- Smart Cleaning: Align janitorial efforts with highest priority spaces based on occupant usage

The Components of the System Used to Provide the Services

The System is comprised of the following components:

- ***Infrastructure*** – The collection of physical or virtual resources that supports an overall IT environment, including the physical environment and related structures, IT and hardware (for example, facilities, servers, storage, environmental monitoring equipment, data storage devices and media, mobile devices, and internal networks and connected external telecommunications networks) that the service organization used to provide the services.
- ***Software*** - The application programs and IT system software that supports application
- programs (operating systems, middleware, and utilities), the types of databases used, the nature of external facing web applications, and the nature of applications developed in-house, including details about whether the applications in use are mobile applications or desktop or laptop applications.
- ***People*** - The personnel involved in the governance, operation, security, and use of a system (business unit personnel, developers, operators, user entity personnel, vendor personnel, and managers).
- ***Data*** – The types of data used by the system, such as transaction streams, files, databases, tables, and output used or processed by the system.
- ***Procedures*** – The automated and manual procedures related to the services provided, including, as appropriate, procedures by which service activities are initiated, authorized, performed, and delivered, and reports and other information prepared.

Primary Infrastructure

R-Zero Systems Inc. maintains a system inventory, tracked in R-Zero Systems Inc.'s SOC Compliance tool, that includes virtual machines, computers (desktops and laptops), and networking devices (switches and routers). The inventory documents device name, inventory type, description and owner.

The inventory also includes infrastructure components such as servers, databases, and storage systems.

Hardware	Type	Purpose
Google Cloud Provider	Hosting	Outsourced hosting provider
Vercel	Hosting	Cloud platform for frontend deployment and hosting

Primary Software

The in-scope software components are shown in the table provided below:

System / Application	Purpose
Brex	Corporate card and expense management
Checkr	Background check and employment verification services
GitHub	Source code repository and version control management
Google Drive	Cloud-based file storage and document sharing
Google Workspace	Business productivity and collaboration suite (email, docs, calendar)
Jira	Issue tracking and project management
Kandji	Apple device management and endpoint security
Rippling	HR, payroll, and employee management platform
Slack	Internal communication and team collaboration
Zendesk	Customer support and ticketing system
Zoom	Video conferencing and virtual meeting platform
GSD	IT Provider

People

R-Zero Systems Inc.'s employs dedicated team members to handle major product functions, including operations, and support. The IT/Engineering Team monitors the environment, as well as manages data backups and recovery. The Company focuses on hiring the right people for the right job as well as training them both on their specific tasks and on the ways to keep the company and its data secure.

R-Zero Systems Inc. has a staff of approximately 40 employees organized in the following functional areas:

Management - Individuals who are responsible for enabling other employees to perform their jobs effectively and for maintaining security and compliance across the environment.

- CEO - Jennifer Nuckles
- COO - Chelsea Sutherland
- CLO - Dana DuFrane
- CFO - Jenna Hohmann
- VP of Engineering - David Seniawski
- Head of Product - Alex Goodwin

Operations - Responsible for maintaining the availability of production infrastructure and managing access and security for production infrastructure. Only members of the Operations team have access to the production environment. Members of the Operations team may also be members of the Engineering team.

Information Technology - Responsible for managing laptops, software, and other technology involved in employee productivity and business operations.

Product Development - Responsible for the development, testing, deployment, and maintenance of the source code for the system. Responsible for the product life cycle, including adding additional product functionality.

Data

Data is categorized in four major types of data used by R-Zero Systems Inc.

Category	Description	Examples
Public	Public information is not confidential and can be made public without any implications for R-Zero Systems Inc.	• Press releases • Public website

Category	Description	Examples
Internal	Access to internal information is approved by R-Zero Systems Inc.'s management and is protected from external access.	• Internal memos • Design documents • Product specifications • Correspondences
Customer data	Information received from customers for processing or storage by the R-Zero Systems Inc. R-Zero Systems Inc. must uphold the highest possible levels of integrity, confidentiality, and restricted availability for this information.	• Customer operating data • Customer PII • Customers' customers' PII • Anything subject to a confidentiality agreement with a customer
Company data	Information collected and used by the R-Zero Systems Inc. to operate the business. R-Zero Systems Inc. must uphold the highest possible levels of integrity, confidentiality, and restricted availability for this information.	• Legal documents • Contractual agreements • Employee PII • Employee salaries

Customer data is managed, processed, and stored in accordance with the relevant data protection and other regulations, with specific requirements formally established in customer agreements, if any. Customer data is captured which is utilized by the company in delivering its services.

All employees and contractors of R-Zero Systems Inc. are obligated to respect and, in all cases, to protect customer data. Additionally, R-Zero Systems Inc. has policies and procedures in place to proper and secure handling of customer data. These policies and procedures are reviewed on at least an annual basis.

Security Processes and Procedures

Management has developed and communicated policies and procedures to manage the information security of the system. Changes to these procedures are performed annually and authorized by the COO. These procedures cover the following key security life cycle areas:

- Physical Security
- Logical Access
- Availability

- Change Control
- Data Communications

Physical Security

R-Zero Systems Inc.'s production servers are maintained by GCP and Vercel (CSP). The physical and environmental security protections are the responsibility of the Cloud Service Provider. R-Zero Systems Inc. reviews the attestation reports and performs a risk analysis of these on at least an annual basis.

Logical Access

R-Zero Systems Inc. provides employees and contractors access to infrastructure via a role-based access control system, to ensure uniform, least privilege access to identified users and to maintain simple and repeatable user provisioning and deprovisioning processes.

Access to these systems are split into three levels; Administrator, User, and No Access. User access and roles are reviewed on an annual basis to ensure least privilege access.

GSD (IT provider) is responsible for provisioning access to the system based on the employee's role and performing a background check. The employee is responsible for reviewing R-Zero Systems Inc's policies and completing security training.

When an employee is terminated, GSD is responsible for deprovisioning access to all in-scope systems within 24 business hours of that employee's termination.

Computer Operation - Backup

Customer data is backed up and monitored by the DevOps team for completion and exceptions. If there is an exception, the DevOps team performs troubleshooting to identify the root cause and either rerun the backup or as part of the next scheduled backup job.

Backup infrastructure is maintained in GCP with physical access restricted according to the policies. Backups are encrypted, with access restricted to key personnel.

Computer Operations - Availability

R-Zero Systems Inc. maintains an incident response plan to guide employees on reporting and responding to any information security or data privacy events or incidents. Procedures are in place for identifying, reporting and acting upon breaches or other incidents.

R-Zero Systems Inc. internally monitors all applications, including the web UI, databases, and cloud storage to ensure that service delivery matches SLA requirements.

R-Zero Systems Inc. utilizes vulnerability scanning software that checks source code for common security issues as well as for vulnerabilities identified in open source dependencies and maintains an internal SLA for responding to those issues.

Change Management

R-Zero Systems Inc. maintains documented Systems Development Life Cycle (SDLC) policies and procedures to guide personnel in documenting and implementing application and infrastructure changes. Change control procedures include change request and initiation processes, documentation

requirements, development practices, quality assurance testing requirements, and required approval procedures.

A ticketing system is utilized to document the change control procedures for changes in the application and implementation of new changes. Development and testing are performed in an environment that is logically separated from the production environment. Management approves changes prior to migration to the production environment and documents those approvals within the ticketing system.

Version control software is utilized to maintain source code versions and migrate source code through the development process to the production environment. The version control software maintains a history of code changes to support rollback capabilities and tracks changes to developers.

Data Communications

R-Zero Systems Inc. has elected to use a platform-as-a-service (PaaS) to run its production infrastructure in part to avoid the complexity of network monitoring, configuration, and operations. The PaaS simplifies R-Zero Systems Inc. logical network configuration by providing an effective firewall around all R-Zero Systems Inc. application containers, with the only ingress from the network via HTTPS connections to designated web frontend endpoints.

The PaaS provider also automates the provisioning and deprovisioning of containers to match the desired configuration; if an application container fails, it will be automatically replaced, regardless of whether that failure is in the application or on underlying hardware.

Boundaries of the System

The boundaries of R-Zero Connect system are the specific aspects of R-Zero Systems Inc.'s infrastructure, software, people, procedures, and data necessary to provide its services and that directly support the services provided to customers. Any infrastructure, software, people, procedures, and data that indirectly support the services provided to customers are not included within the boundaries of R-Zero Connect system.

This report does not include the Cloud Hosting Services provided by GCP and Vercel at multiple facilities.

Complementary Subservice Organization Controls (CSOCs)

R-Zero Systems Inc. uses GCP and Vercel as subservice organizations for cloud hosting services. R-Zero Systems Inc.'s controls related to their system cover only a portion of the overall internal control for each user entity of the system. The description does not extend to the services provided by the subservice organizations.

Although the subservice organizations have been "carved out" for the purposes of this report, certain Trust Services Criteria are intended to be met by controls at the subservice organizations. Complementary Subservice Organization Controls (CSOCs) are expected to be in place at GCP and Vercel related to physical security and environmental protection, as well as backup, recovery, and redundancy controls related to availability. GCP and Vercel physical security controls mitigate the risk of fires, power loss, climate, and temperature variabilities. Management of R-Zero Systems Inc. receives and reviews the GCP and Vercel SOC 2 reports annually. In addition, through its operational activities, R-Zero Systems Inc. management monitors the services performed by GCP and Vercel to determine whether operations and controls expected to be implemented at the subservice organization are functioning effectively. Management also has communication with the subservice organization to monitor compliance with the service agreement, stay abreast of changes planned at the hosting facilities, and relay any issues or concerns to GCP and Vercel management.

Complementary User Entity Controls (CUECs)

Complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at R-Zero Systems Inc., to achieve R-Zero Systems Inc. 's service commitments and system requirements based on the applicable trust services criteria.

Any Specific Criterion of the Applicable Trust Services Criteria that is Not Relevant to the System and the Reasons it is Not Relevant.

There were no specific Security Trust Services Criteria as set forth in TSP Section 100 that were not relevant to R-Zero Connect system as presented in this report.


SECTION 3
Attachment B
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The Principal Service Commitments and System Requirements

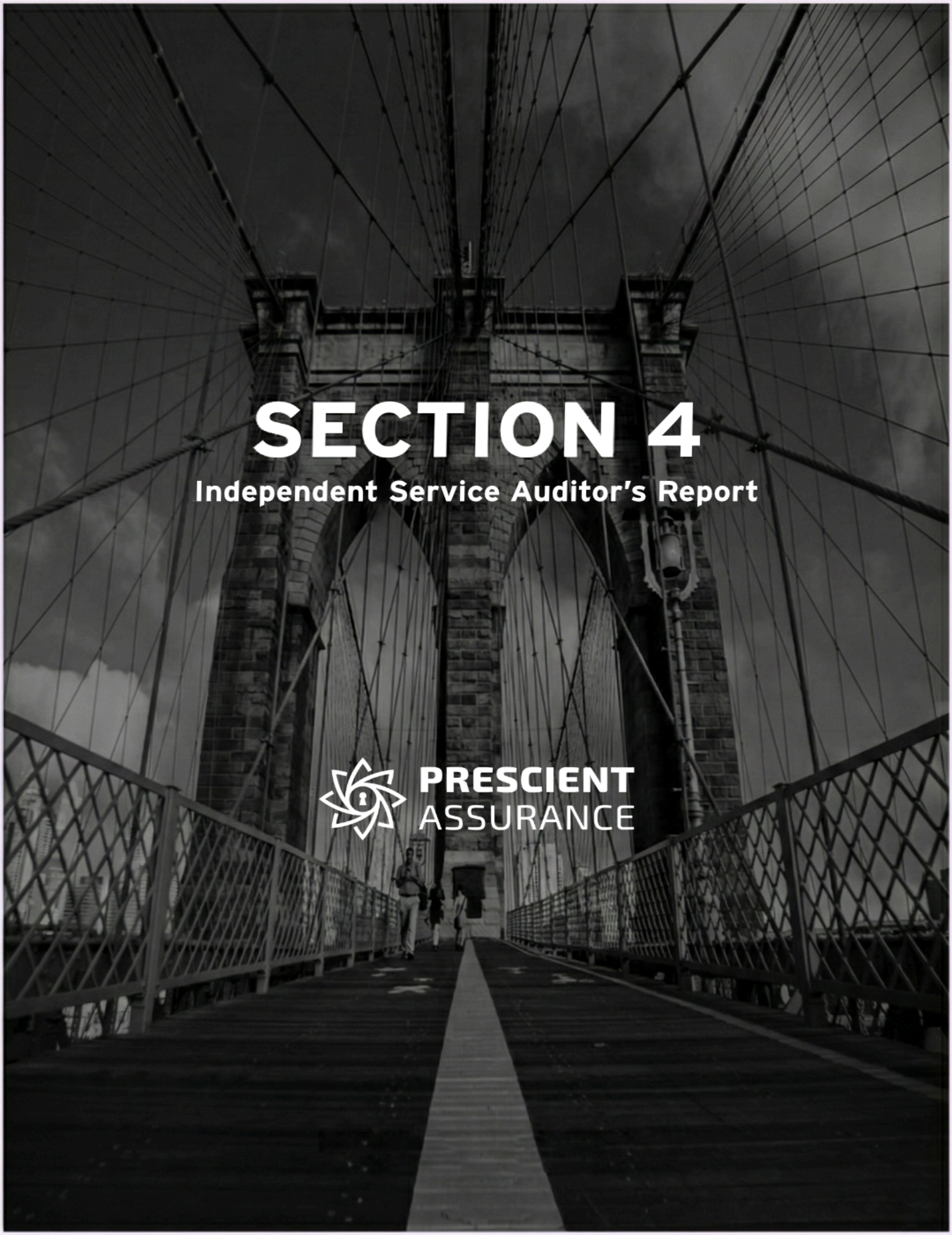
R-Zero Systems Inc. designs its processes and procedures related to the system to meet its objectives. Those objectives are based on the service commitments that R-Zero Systems Inc. makes to user entities, the laws, and regulations that govern the provision of the services, and the financial, operational, and compliance requirements that R-Zero Systems Inc. has established for the services.

The system services are subject to the Security commitments established internally for its services.

Commitments to user entities are documented and communicated in customer agreements, as well as in the description of the service offering provided online.

Security commitments include, but are not limited to, the following:

- System features and configuration settings designed to authorize user access while restricting unauthorized users from accessing information not needed for their role;
- Regular vulnerability scans over the system and network; and,
- Operational procedures for managing security incidents and breaches, including notification procedures.
- Use of encryption technologies to protect customer data both at rest and in transit
- Use of data retention and data disposal



SECTION 4

Independent Service Auditor's Report

PRESCIENT ASSURANCE

Independent Service Auditor's Report

To R-Zero Systems Inc.

Scope

We have examined R-Zero Systems Inc.'s ("R-Zero Connect") accompanying assertion in Section 1, titled "Management's Assertion" (the assertion) that the controls within R-Zero Systems Inc.'s R-Zero Connect system (the system) were effective throughout the period September 01, 2025, to January 15, 2026, to provide reasonable assurance that R-Zero Systems Inc.'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, in AICPA Trust Services Criteria (With Revised Points of Focus - 2022) (2017 applicable trust services criteria).

R-Zero Systems Inc. uses a subservice organization for cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at R-Zero Systems Inc., to achieve its service commitments and system requirements based on the applicable trust services criteria. The description presents R-Zero Systems Inc.'s controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of R-Zero Systems Inc.'s controls. The description does not disclose the actual controls at the subservice organization. Our examination did not include the services provided by the subservice organization, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The description indicates that certain complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at R-Zero Systems Inc., to achieve R-Zero Systems Inc.'s service commitments and system requirements based on the applicable trust services criteria. The description presents R-Zero Systems Inc.'s controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of R-Zero Systems Inc.'s 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 complementary user entity controls.

Service Organization's Responsibilities

R-Zero Systems Inc. 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 R-Zero Systems Inc.'s service commitments and system requirements were achieved. In Section 1, R-Zero Systems Inc. has provided the accompanying assertion about the effectiveness of the controls within the system. When preparing its assertion, R-Zero Systems Inc. is responsible for selecting, and identifying in its assertion, the applicable trust services 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 management's assertion that controls within the system were effective throughout the period to provide reasonable assurance that the service organization'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 AICPA. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination included the following:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements
- Assessing the risks that the controls were not effective to achieve R-Zero Systems Inc.'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 R-Zero Systems Inc.'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 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 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 risks 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 the controls within R-Zero Systems Inc.'s R-Zero Connect system were effective throughout the period September 01, 2025, to January 15, 2026, to provide reasonable assurance that R-Zero Systems Inc.'s service commitments and system requirements were achieved based on the applicable trust services criteria is fairly stated, in all material respects.

Signed by:
Prescient Assurance
0056D487564F4AE...

Prescient Assurance LLC
Nashville, TN
June 01, 2026