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Type 1 SOC 2

Prepared for:
Highwire, Inc.

Year:
2026

HIGHWIRE

REPORT ON HIGHWIRE, INC.'S DESCRIPTION OF ITS SYSTEM AND ON THE SUITABILITY OF THE DESIGN OF ITS CONTROLS RELEVANT TO SECURITY AND CONFIDENTIALITY

Pursuant to Reporting on System and Organization Controls 2 (SOC 2)
Type 1 examination performed under AT-C 105 and AT-C 205

June 30, 2026

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SECTION 1

ASSERTION OF HIGHWIRE, INC. MANAGEMENT

ASSERTION OF HIGHWIRE, INC. MANAGEMENT

July 8, 2026

We have prepared the accompanying description of Highwire, Inc.'s ('Highwire' or 'the Company') Data Analytics Services titled "Highwire, Inc.'s Description of Its Data Analytics Services as of June 30, 2026" (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 Data Analytics Services that may be useful when assessing the risks arising from interactions with Highwire's system, particularly information about system controls that Highwire 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 Confidentiality (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*).

Highwire uses Amazon Web Services, Inc. ('AWS' or 'subservice organization') to provide cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Highwire, to achieve Highwire's service commitments and system requirements based on the applicable trust services criteria. The description presents Highwire's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Highwire'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 are necessary, along with controls at Highwire, to achieve Highwire's service commitments and system requirements based on the applicable trust services criteria. The description presents Highwire's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Highwire's controls.

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

a. the description presents Highwire's Data Analytics Services that was designed and implemented as of June 30, 2026, in accordance with the description criteria.
b. the controls stated in the description were suitably designed as of June 30, 2026, to provide reasonable assurance that Highwire's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively as of that date, and if the subservice organization and user entities applied the complementary controls assumed in the design of Highwire's controls as of that date.

Karen Sardone

Karen Sardone
Vice President, Compliance
Highwire, Inc.

SECTION 2

INDEPENDENT SERVICE AUDITOR'S REPORT

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INDEPENDENT SERVICE AUDITOR'S REPORT

To: Highwire, Inc.

Scope

We have examined Highwire's accompanying description of its Data Analytics Services titled "Highwire, Inc.'s Description of Its Data Analytics Services as of June 30, 2026" (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 of controls stated in the description as of June 30, 2026, to provide reasonable assurance that Highwire's service commitments and system requirements were achieved based on the trust services criteria relevant to Security and Confidentiality (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*).

Highwire uses AWS to provide cloud hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Highwire, to achieve Highwire's service commitments and system requirements based on the applicable trust services criteria. The description presents Highwire's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Highwire'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 complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Highwire, to achieve Highwire's service commitments and system requirements based on the applicable trust services criteria. The description presents Highwire's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Highwire'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 controls.

Service Organization's Responsibilities

Highwire 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 Highwire's service commitments and system requirements were achieved. Highwire has provided the accompanying assertion titled "Assertion of Highwire, Inc. Management" (assertion) about the description and the suitability of the design of controls stated therein. Highwire 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 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 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 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
- 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 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.

Independence and Ethical Responsibilities

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

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 report users 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. The projection to the future of any conclusions about the suitability of the design 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.

Other Matter

We did not perform any procedures regarding the operating effectiveness of controls stated in the description and, accordingly, do not express an opinion thereon.

Opinion

In our opinion, in all material respects,

a. the description presents Highwire's Data Analytics Services that was designed and implemented as of June 30, 2026, in accordance with the description criteria.
b. the controls stated in the description were suitably designed as of June 30, 2026, to provide reasonable assurance that Highwire's service commitments and system requirements would be achieved based on the applicable trust services criteria, if its controls operated effectively as of that date and if the subservice organization and user entities applied the complementary controls assumed in the design of Highwire's controls as of that date.

Restricted Use

This report is intended solely for the information and use of Highwire, user entities of Highwire's Data Analytics Services as of June 30, 2026, business partners of Highwire subject to risks arising from interactions with the Data Analytics Services, 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 complementary subservice organization 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.

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Tampa, Florida
July 8, 2026