



July 30, 2026

Incepto Medical SAS
128 rue la Boétie, 75008
Paris, France

Incepto Deutschland GmbH,
Basler Str. 115,
D-89115 Freiburg, Germany

To: Management of Incepto Medical SAS and Incepto Deutschland GmbH,

This attestation letter is intended to provide information about the Incepto advanced image processing software (described below) that may be useful when assessing the risks arising from interactions with Incepto's system, particularly information about system controls that Incepto has designed, implemented, and operated.

We have examined Incepto Medical's ("Incepto Medical SAS", Incepto Medical, the "Company" or the "Service Organization") accompanying description of its Software as a Service (SaaS) platform throughout the period June 1, 2025 to 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, Descriptions Criteria), (description criteria) and the suitability of the design and operating effectiveness of controls stated in the description throughout the period June 1, 2025 to June 30, 2026, to provide reasonable assurance

that Incepto Medical'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).

Scope

Incepto Medical uses Amazon Web Services Inc ("AWS"), Google ("Google Workspace"), SharePoint ("Microsoft 365") as subservice organizations. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Incepto Medical, to achieve Incepto Medical's service commitments and system requirements based on the applicable trust services criteria. The description presents Incepto Medical's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Incepto Medical's controls. The description does not disclose the actual controls at the subservice organizations. Our examination did not include the services provided by the subservice organizations, 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 Incepto Medical, to achieve Incepto Medical's service commitments and system requirements based on the applicable trust services criteria. The description presents Incepto Medical's controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of Incepto Medical'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.

Incepto Medical System Description:

This product is an advanced image processing software designed to assist physicians in clinical decision-making by enhancing medical images such as X-rays, MRIs, and CT scans. It uses sophisticated algorithms and AI to provide detailed analysis, improve diagnostic accuracy, and offer decision support tools. The software integrates

seamlessly with healthcare systems like EHR and PACS, ensuring smooth workflows. From design and development to manufacturing, installation, and commercialization, the product is rigorously tested for quality and compliance with medical standards. Ongoing service and updates ensure its continued effectiveness, supporting healthcare professionals in delivering better patient outcomes.

Service Organization's responsibilities

Incepto Medical 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 Incepto Medical's service commitments and system requirements were achieved. Incepto Medical has provided the accompanying assertion titled "Assertion of Incepto Medical Management" (assertion) about the description and the suitability of design and operating effectiveness of controls stated therein. Incepto Medical 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.

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 a 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.

Assessment Methodology

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 controls were not effective to achieve Incepto's service commitments and system requirements based on the applicable TSP section 100, 2017 Trust Services Criteria

- Performing procedures to obtain evidence about whether controls within the system were effective to achieve Incepto's service commitments and system requirements based on the applicable TSP section 100, 2017 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 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

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

a. the description presents Incepto Medical's Software as a Service (SaaS) platform that was designed and implemented throughout the period June 1, 2025, to June 30, 2026, in accordance with the description criteria.

b. the controls stated in the description were suitably designed throughout the period June 1, 2025, to June 30, 2026, to provide reasonable assurance that

Incepto Medical'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 the subservice organizations and user entities applied the complementary controls assumed in the design of Incepto Medical's controls throughout that period.

c. the controls stated in the description operated effectively throughout the period June 1, 2025, to June 30, 2026, to provide reasonable assurance that Incepto Medical's service commitments and system requirements were achieved based on the

applicable trust services criteria, if complementary subservice organization controls and complementary user entity controls assumed in the design of Incepto Medical's controls operated effectively throughout that period.



Michael Peters

Lazarus Alliance Compliance, LLC

Scottsdale, Arizona

July 30, 2026

Enclosure: Assertion of Incepto Medical Management

Assertion of Incepto Medical Management

July 14, 2026

We have prepared the accompanying description of Incepto Medical's ("Incepto Medical SAS, Incepto Medical, the "Company", or the "Service Organization") Software as a Service (SaaS) platform throughout the period June 1, 2025 to 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 Software as a Service (SaaS) platform that may be useful when assessing the risks arising from interactions with Incepto Medical's system, particularly information about system controls that Incepto Medical 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**, (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*).

Incepto Medical uses Amazon Web Services Inc ("AWS"), Google ("Google Workspace"), SharePoint ("Microsoft 365") as subservice organizations. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Incepto Medical, to achieve Incepto Medical's service commitments and system requirements based on the applicable trust services criteria. The description presents Incepto Medical's controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Incepto Medical's controls. The description does not disclose the actual controls at the subservice organizations.

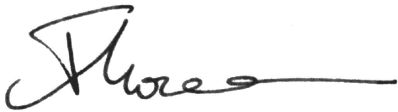
The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Incepto Medical, to achieve Incepto Medical's service commitments and system requirements based on the applicable trust services criteria. The description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

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

- a. the description presents Incepto Medical's Software as a Service (SaaS) platform that was designed and implemented throughout the period June 1, 2025, to June 30, 2026, in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period June 1, 2025 to June 30, 2026, to provide reasonable assurance that

Incepto Medical'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 the subservice organizations and user entities applied the complementary controls assumed in the design of Incepto Medical's controls throughout that period.

- c. the controls stated in the description operated effectively throughout the period June 1, 2025, to June 30, 2026, to provide reasonable assurance that Incepto Medical's service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls and complementary user entity controls assumed in the design of Incepto Medical's controls operated effectively throughout that period.



Florence Moreau

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