



SOC 2 Type II Report

Throughout the Period of November 1, 2023 to October 31, 2024

**REPORT ON CONTROLS PLACED IN OPERATION AT LUSHA SYSTEMS LTD.
RELEVANT TO SECURITY, AVAILABILITY, CONFIDENTIALITY AND PRIVACY
WITH THE INDEPENDENT SERVICE AUDITOR'S REPORT
INCLUDING TESTS PERFORMED AND RESULTS THEREOF.**



CONFIDENTIAL INFORMATION

The information contained in this report is confidential and shall not be duplicated, published, or disclosed in whole or in part, or used for other purposes, without the prior written consent of Lusha Systems Ltd.

Table of Contents

Section I - Lusha Systems Ltd.'s Management Assertion	1
Section II - Independent service auditor's report	2
Section III - Description of the Lusha Platform relevant to Security, Availability, Confidentiality and Privacy for the period November 1, 2023 to October 31, 2024	5
Company Overview and Background	5
Purpose and Scope of the Report.....	5
Products and Services.....	5
Organizational Structure	6
Overview of Company's Internal Control	7
Control Environment	7
Control Activities.....	9
Risk Assessment	9
Information and Communication	10
General Company Policies.....	11
Monitoring	11
Asset Management	11
Logical and Physical Access	11
Access Control, User and Permissions Management.....	11
Recertification of Access Permissions	12
Revocation Process	12
Production Environment Logical Access	12
Remote Access	12
Physical Access and Visitors	12
Software Development Lifecycle (SDLC) Overview	13
Monitoring the Change Management Processes	14
Infrastructure Change Management Overview	14
Description of the Production Environment	14
Production Environment.....	15
Network Infrastructure	15
Web, Application and Service Supporting Infrastructure Environment.....	15
Production Monitoring.....	15
Security and Architecture.....	16
Data Center Security	16
Infrastructure Security	16
Application Security	17
Operational Security	17
Human Resource Security	17
Data Encryption.....	17
Support.....	18
Ticketing and Management	18
Incident Management Process	18
Escalation Process	18
Availability Procedures.....	19
Database Backup.....	19
Restoration.....	19
Data center availability procedures	19
Business Continuity Plan (BCP)	19
Monitoring Usage	19
Confidentiality Procedures	19
Privacy Procedures	20
Management.....	20
Information Lifecycle	20

Notice	20
Privacy by Design	20
Data Subject Rights and Dispute Resolution	20
Disclosure to Third Parties	21
Breach Management.....	21
Subservice Organizations carved-out controls: Amazon Web Services ('AWS')	22
Lusha's customers' responsibilities	22

Section IV - Description of Criteria, Controls, Tests and Results of Tests	23
Testing Performed and Results of Tests of Entity-Level Controls	23
Procedures for Assessing Completeness and Accuracy of Information Provided by the Entity (IPE)	23
Criteria and controls	23
Control Environment.....	24
Communication and Information.....	28
Risk Assessment	30
Monitoring Activities.....	34
Control Activities.....	36
Logical and Physical Access Controls.....	38
System Operations	45
Change Management.....	49
Risk Mitigation	51
Availability.....	53
Confidentiality.....	55
Privacy.....	56

Section I - Lusha Systems Ltd.'s Management Assertion

December 10, 2024

We have prepared the accompanying "Description of the Lusha Platform relevant to Security, Availability, Confidentiality and Privacy for the period November 1, 2023 to October 31, 2024" (Description) of Lusha Systems Ltd. (Service Organization) in accordance with the criteria for a description of a service organization's system set forth in the Description Criteria DC section 200 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report (Description Criteria). The Description is intended to provide report users with information about the Lusha Platform (System) that may be useful when assessing the risks arising from interactions with the System, particularly information about system controls that the Service Organization 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, Availability, Confidentiality and Privacy set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy, in AICPA Trust Services Criteria*.

Carved-out Unaffiliated Subservice Organization: Lusha Systems Ltd. uses Amazon Web Services ('AWS') to provide infrastructure management services. The Description indicates that complementary controls at AWS that are suitably designed and operating effectively are necessary, along with controls at Lusha Systems Ltd. to achieve the service commitments and system requirements. The Description presents Lusha Systems Ltd.'s controls and the types of complementary subservice organization controls assumed in the design of Lusha Systems Ltd.'s controls. The Description does not disclose the actual controls at the carved-out AWS.

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

- a. The Description presents the System that was designed and implemented throughout the period November 1, 2023 to October 31, 2024 in accordance with the Description Criteria.
- b. The controls stated in the Description were suitably designed throughout the period November 1, 2023 to October 31, 2024 to provide reasonable assurance that Lusha Systems Ltd. service commitments and system requirements would be achieved based on the applicable trust services criteria, if the controls operated effectively and if the carved-out subservice organization applied the controls assumed in the design of Lusha Systems Ltd.'s controls throughout that period.
- c. The Lusha Systems Ltd. controls stated in the Description operated effectively throughout the period November 1, 2023 to October 31, 2024 to provide reasonable assurance that Lusha Systems Ltd.'s service commitments and system requirements were achieved based on the applicable trust services criteria, if the carved-out subservice organization applied the controls assumed in the design of Lusha Systems Ltd.'s controls throughout that period.

DocuSigned by:

9458CF2254684B1...

[Signature]

Title

Section II - Independent service auditor's report

To the Management of Lusha Systems Ltd.

Scope

We have examined Lusha Systems Ltd.'s accompanying description titled "Description of the Lusha Platform relevant to Security, Availability, Confidentiality and Privacy for the period November 1, 2023 to October 31, 2024" (Description) in accordance with the criteria for a description of a service organization's system set forth in the Description Criteria DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report*, (Description Criteria) and the suitability of the design and operating effectiveness of controls stated in the Description throughout the period November 1, 2023 to October 31, 2024 to provide reasonable assurance that the service commitments and system requirements were achieved based on the trust services criteria relevant to Security, Availability, Confidentiality and Privacy (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.

Carved-out Unaffiliated Subservice Organization: Lusha Systems Ltd. uses AWS (subservice organization) to provide infrastructure management services. The Description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Lusha Systems Ltd., to provide reasonable assurance that Lusha Systems Ltd.'s service commitments and system requirements are achieved based on the applicable trust services criteria. The description presents Lusha Systems Ltd.'s system; its controls relevant to the applicable trust services criteria; and the types of complementary subservice organization controls that the service organization assumes have been implemented, suitably designed, and are operating effectively at AWS. The Description does not disclose the actual controls at AWS. Our examination did not include the services provided by AWS and we have not evaluated whether the controls management assumes have been implemented at AWS have been implemented or whether such controls were suitably designed and operating effectively throughout the period November 1, 2023 to October 31, 2024.

Complementary user entity controls: The Description indicates that Lusha Systems Ltd.'s controls can provide reasonable assurance that certain service commitments and system requirements can be achieved only if complementary user entity controls assumed in the design of Lusha Systems Ltd.'s controls are suitably designed and operating effectively, along with related controls at the service organization. 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.

Lusha Systems Ltd.'s responsibilities

Lusha Systems Ltd. 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 its service commitments and system requirements were achieved. Lusha Systems Ltd. has provided the accompanying assertion titled, Lusha Systems Ltd.'s Management Assertion (Assertion) about the presentation of the Description based on the Description Criteria and the suitability of design and operating effectiveness of controls stated therein to provide reasonable assurance that the service commitments and system requirements would be achieved based on the applicable trust services criteria. Lusha Systems Ltd. is responsible for (1) preparing the Description and Assertion; (2) the completeness, accuracy, and method of presentation of the Description and Assertion; (3) providing the services covered by the Description; (4) selecting the trust services categories addressed by the engagement and stating the applicable trust services criteria and related controls in the Description; (5) identifying the risks that threaten the achievement of the service organization's service commitments and system requirements; and (6) designing, implementing, and documenting controls that are suitably designed and operating effectively to achieve its service commitments and system requirements.

Service auditor's responsibilities

Our responsibility is to express an opinion on the presentation of the Description and on the suitability of design and operating effectiveness of controls stated therein to achieve the service organization's service commitments and system requirements 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 our examination to obtain reasonable assurance about whether, in all material respects, (1) the Description is presented in accordance with the Description Criteria, and (2) the controls stated therein were suitably designed and operating effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria throughout the period November 1, 2023 to October 31, 2024. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error. We believe that the evidence we have 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 operating effectively based on the applicable trust services criteria.
- 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 those controls to provide reasonable assurance that the service organization's service commitments and system requirements were achieved 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.

Our examination was not conducted for the purpose of evaluating the performance or integrity of Lusha Systems Ltd.'s AI services. Accordingly, we do not express an opinion or any other form of assurance on the performance or integrity of Lusha Systems Ltd.'s AI services.

We are required to be independent of Lusha Systems Ltd. and to meet our other ethical responsibilities, as applicable for examination engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA.

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 at a service organization 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

evaluation of the presentation of the Description, or conclusions about the suitability of the design or operating effectiveness of the controls to meet the applicable trust services criteria, is subject to the risk that the system may change or that controls at a service organization may become ineffective.

Description of tests of controls

The specific controls we tested, and the nature, timing, and results of those tests are listed in the accompanying Description of Criteria, Controls, Tests, and Results of Tests (Description of Tests and Results).

Opinion

In our opinion, in all material respects:

- a. The Description presents the Lusha Platform system that was designed and implemented throughout the period November 1, 2023 to October 31, 2024 in accordance with the Description Criteria.
- b. The controls stated in the Description were suitably designed throughout the period November 1, 2023 to October 31, 2024, to provide reasonable assurance that Lusha Systems Ltd.'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 organization and user entities applied the complementary controls assumed in the design of Lusha Systems Ltd.'s controls throughout that period.
- c. The controls stated in the Description operated effectively throughout the period November 1, 2023 to October 31, 2024 to provide reasonable assurance that Lusha Systems Ltd. service commitments and system requirements were achieved based on the applicable trust services criteria [if the complementary subservice organization and user entity controls assumed in the design of Lusha Systems Ltd.'s controls operated effectively throughout that period.

Restricted use

This report, including the description of tests of controls and results thereof in the Description of Tests and Results, is intended solely for the information and use of Lusha Systems Ltd., user entities of Lusha Systems Ltd.'s Lusha Platform system during some or all of the period November 1, 2023 to October 31, 2024 and prospective user entities, independent auditors and practitioners providing services to such user entities, 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, subservice organizations, or 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 interact with related controls at the service organization
- 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.

Kost Forer Gabbay and Kasierer

A member firm of Ernst & Young Global



December 10, 2024

Tel-Aviv, Israel