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ISAE 3402 Type 2 Assurance Summary for Reference Purposes 2025

Scope of work

KPMG Oy Ab (KPMG) was engaged to report on Ropo Suomi Oy's service description, and on the design and operation of controls regarding their invoice management services and Ropo One -system. The controls assessed were those designed and implemented by Management of Ropo Suomi Oy. The engagement was conducted according to the International Standard on Assurance Engagements (ISAE) 3402 (*Assurance Reports on Controls at a Service Organization*).

The system description and controls set forth by the Management of Ropo Suomi Oy were assessed for their design and operation throughout the period from January 1st to December 31st, 2025. The following control areas were covered by the report:

- **Receipt of documents**
- **Reconciliations**
- **Client Asset Account Transactions**
- **Processing of Credit Invoices**
- **Authorization Management**
- **Change Management**
- **IT Operations**
- **Information Security**
- **Incident Management**

Service organization's responsibility

Ropo Suomi Oy is responsible for providing the service and for designing, implementing, and operating effective controls related to the control objectives. Ropo Suomi Oy is also responsible for preparing the description presenting the implemented management system presenting the selected controls.

Independent service auditor's responsibility

KPMG's responsibility is to express an opinion on service organization's description and on the design and operation of controls related to the control objectives stated in that description, based on our procedures. KPMG conducted the engagement in accordance with International Standard on Assurance Engagements 3402, *Assurance Reports on Controls at a Service Organization*, issued by the International Auditing and Assurance Standards Board. That standard requires that procedures are planned and performed to obtain reasonable assurance about whether, in all material respects, the description is fairly presented, and the controls are suitably designed and operating effectively.

An assurance engagement to report on the description, design and operating effectiveness of controls at a service organization involves performing procedures to obtain evidence about the disclosures in the service organization's description of its system, and the design and operating effectiveness of controls. The procedures selected depend on the service auditor's judgment, including the assessment of the risks that the description is not fairly presented, and that controls are not suitably designed or operating effectively. KPMG's procedures included testing the operating effectiveness of those controls that are considered necessary to provide reasonable assurance that the control objectives stated in the description were achieved. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the objectives stated therein, and the suitability of the criteria specified by the service organization.

Usage of this document

KPMG does not accept any responsibility or liability to any party in relation to this document. An ISAE3402 Type 2 assurance report has been provided to the Management of Ropo Suomi Oy. This summary is not intended as a substitute or replacement of the assurance report. All user organizations, their auditors and other relevant parties should read and familiarize themselves with the assurance report in conjunction with this summary. The disclosures of the assurance report shall be notified to KPMG as agreed.

Date,

7.4.2026