

June 2, 2025

Re: SOC 2 Type II Letter to Management

To Whom It May Concern:

KirkpatrickPrice performed a review of High Ridge Services, Inc. and High Ridge Trust, Co. controls in support of SOC 2 Type II. The overall objective of our review was to evaluate the suitability of the design and the operating effectiveness of controls related to High Ridge Services, Inc. and High Ridge Trust, Co.'s financial infrastructure services system. During our examination, we noted certain matters that are opportunities for strengthening controls related to High Ridge Services, Inc. and High Ridge Trust, Co.'s environment.

We hereby submit this Letter to Management that summarizes our recommendations to address any findings and observations. This Letter to Management should not be considered part of the SOC 2 Type II engagement, but instead is provided as an aid to help guide your organization toward improved operational effectiveness. The recommendations included in this document should not be considered all-inclusive, and we make no warranties as to the impact following these recommendations may have on any future audits. The recommendations included in this letter should be fully evaluated by you and your staff to determine the full impact of any resulting implementation.

Recommendations for Best Practices

We recommend the following as improvements to High Ridge Services, Inc. and High Ridge Trust, Co.'s best practices:

- Business Continuity and Disaster Recovery
 1. Once the organization is further into the acquisition, the owner of the Business Continuity Plan policy should test the plan and the new policy in a traditional format such as a runbook, simulation, mock exercise, or tabletop discussion.
- Regulatory Compliance
 1. The organization should review its BSA/AML policy on an annual basis.
- Application Development
 1. After the merger, the organization should be prepared to provide a larger sample of documented DevOps tickets to provide assurance that the application development process is being followed.
- Configuration Management
 1. After the merger, the organization should be prepared to provide a larger sample of documented IT changes to provide assurance that the change management process is being followed.

We have already discussed these comments and suggestions with you and will be pleased to discuss them in further detail at your convenience to perform any



additional study of these matters or to assist you in implementing the recommendations.

Sincerely,

A handwritten signature in black ink that reads 'Joseph Kirkpatrick'.

Joseph Kirkpatrick
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