



System and Organization Controls (SOC) 3 Report over
the Mara Studios Pvt Ltd's cloud hosted Platform
Relevant to Security, Availability, and Confidentiality for
the period 10 February, 2025, to 23 December, 2025

AUDIT AND ATTESTATION BY



Management Assertion



Assertion by Management of Mara Studios Pvt Ltd

14 April 2026

We are responsible for designing, implementing, operating, and maintaining effective controls within Mara Studios Pvt Ltd's cloud hosted platform (Locus) throughout the period 10 February, 2025, to 23 December, 2025, to provide reasonable assurance that Mara Studios Pvt Ltd's service commitments and system requirements were achieved based on the trust services criteria relevant to Security, Availability, and Confidentiality (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. Our description of the boundaries of the system is presented in attachment A (Mara Studios Pvt Ltd's cloud hosted platform System) and identifies the aspects of the system covered by our assertion.

We have performed an evaluation of the effectiveness of the controls within the system throughout the period 10 February, 2025, to 23 December, 2025, to provide reasonable assurance that Mara Studios Pvt Ltd's service commitments and system requirements were achieved based on the applicable trust services criteria. Mara Studios Pvt Ltd's objectives for the system in applying the applicable trust services criteria are embodied in its service commitments and system requirements relevant to the applicable trust services criteria. The principal service commitments and system requirements related to the applicable trust services criteria are presented in attachment B (Service Commitments and System Requirements).

There are inherent limitations in any system of internal control, including the possibility of human error and the circumvention of controls. Because of these inherent limitations, a service organization may achieve reasonable, but not absolute, assurance that its service commitments and system requirements are achieved.

We assert that the controls within the system were effective throughout the period 10 February, 2025, to 23 December, 2025, to provide reasonable assurance that Mara Studios Pvt Ltd's service commitments and system requirements were achieved based on the applicable trust services criteria.

For Mara Studios Pvt Ltd, *Geet Garg*

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Geet Garg

April 14, 2026

CTO

Utkarsh Garg

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Utkarsh Garg

CFO

April 14, 2026

Report of Independent Accountant

Independent Service Auditor's Report on a SOC 3 Examination

To the Board of Directors of Mara Studios Pvt Ltd

We have examined Mara Studios Pvt Ltd's accompanying assertion titled "Management Assertion" (assertion) that the controls related to Mara Studios Pvt Ltd's cloud hosted Platform were effective for the period 10 February, 2025, to 23 December, 2025, to provide reasonable assurance that Mara Studios Pvt Ltd's service commitments and system requirements were achieved based on the trust services criteria relevant to Security, Availability, and Confidentiality (applicable trust services criteria) set forth in TSP section 100, 2017 Trust Services Criteria for Security, Availability, Confidentiality, Processing Integrity, and Privacy in AICPA Trust Services Criteria.

Service Organization's Responsibilities

Mara Studios Pvt 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 Mara Studios Pvt Ltd's service commitments and system requirements were achieved, Mara Studios Pvt Ltd has also provided the accompanying assertion about the effectiveness of controls within the system. When preparing its assertion, Mara Studios Pvt Ltd is responsible for selecting, and identifying in its assertion, the applicable trust services criteria and for having a reasonable basis for its assertion by performing an assessment of the effectiveness of the controls within the system.

Service Auditor's Responsibilities

Our responsibility is to express an opinion, based on our examination, on management's assertion that controls within the system were effective throughout the period to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. Our examination was conducted in accordance with attestation

standards established by the AICPA. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, management's assertion that the controls within Mara Studios Pvt Ltd were effective for the period 10 February 2025, to 23 December, 2025, to provide reasonable assurance that Mara Studios Pvt Ltd's service commitments and system requirements were achieved based on the applicable trust services criteria is fairly stated, in all material respects.

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Date: April 16, 2026

Attachment A: Mara Studios Pvt Ltd's cloud hosted Platform System



Overview

Locus is a cloud-based modular, API-first solution that enables order-to-delivery excellence by simplifying decision-making for lower costs, greater efficiency, and superior customer experiences across enterprise retail logistics operations.

Products and Services offered by Mara Studios Pvt Ltd's cloud hosted SaaS Platform

Locus, developed by Mara Studios Pvt Ltd, is a logistics management platform that supports organizations in planning and executing their delivery operations.

The Locus Platform is a cloud-based application built and maintained by Mara Studios Pvt Ltd. It provides digital tools that support logistics operations, including both user-facing interfaces and internal management systems.

The platform enables functionalities such as route planning, order assignment, dispatch management, and tracking of deliveries. These capabilities assist organizations in managing and monitoring their logistics activities.

Locus provides visibility into logistics operations through dashboards and data insights, supporting operational oversight and coordination of delivery processes.

Infrastructure

The Company's infrastructure consists of cloud-hosted environments and supporting network components that enable secure processing, storage, and transmission of customer data. These systems are managed through defined policies and procedures to maintain security, availability, and confidentiality.

Software

Mara Studios Pvt Ltd is responsible for the development, management, and operation of its systems, including the supporting infrastructure and software components necessary to deliver its services. The organization utilizes secure cloud-based hosting environments and identity and access management solutions to support system operations. These components are managed in accordance with established security, availability, and confidentiality policies and procedures.

Procedures and Policies

All systems and supporting components are governed by Mara Studios Pvt Ltd's information security policies and procedures, which define the organizational approach to system design, operations, access management, and personnel security.

People

Mara Studios Pvt Ltd has established an organizational structure to support its business operations and information security objectives. Personnel are organized across core functions such as Product, Engineering, Customer Success, and Sales, supported by IT Operations, Security Operations, Finance, Legal, Administration, and Human Resources.

The organization has defined key roles and responsibilities to support governance and risk management. Senior Management provides oversight and ensures that appropriate resources and direction are in place. The Information Security Officer (CISO) is responsible for managing the information security program, including risk identification and mitigation. The Compliance Program Manager supports the effective implementation and operation of security controls across the organization.

All personnel act as users of the organization's information systems and are expected to adhere to established policies and procedures. Security awareness initiatives are in place to promote the secure use of systems and data.

Data

Data, as defined by Mara Studios Pvt Ltd, constitutes the following:

- Transaction data
- Electronic interface files
- Output reports
- Input reports
- System files
- Error logs

All data that is managed, processed and stored as a part of the Locus software application is classified as per the Data Classification Policy which establishes a framework for categorizing data based on its sensitivity, value, and criticality to achieving the objectives of the organization.

Change Management

Mara Studios Pvt Ltd maintains a formal change management process to support the controlled development and modification of the Locus platform. This process governs how changes to applications and infrastructure are reviewed, approved, and deployed.

Changes are tracked through a version control system, which supports code management, review, and controlled promotion of changes across environments. Standard practices such as peer review and testing are followed prior to deployment.

Access to implement changes in production environments is restricted to authorized personnel based on their roles and responsibilities. These controls are designed to support the integrity, availability, and reliability of the platform.

Physical Security

Mara Studios Pvt Ltd utilizes third-party cloud service providers to host its production environment. The physical and environmental security of the underlying infrastructure is the responsibility of the service provider. Mara Studios Pvt Ltd performs periodic reviews and risk assessments of its service providers to help ensure that appropriate security and compliance measures are maintained.

Shared responsibilities

The achievement of Mara Studios Pvt Ltd's service commitments and system requirements depends on both the controls operated by Mara Studios Pvt Ltd and certain controls expected to be implemented by user entities and third-party service providers. User entities are responsible for managing their own access governance, including the provisioning and deprovisioning of user accounts, enforcement of their internal security policies, and secure integration with the platform. The physical and environmental security of the underlying infrastructure is the responsibility of third-party cloud service providers engaged by Mara Studios Pvt Ltd, whose compliance is subject to periodic review and risk assessment.

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Attachment B: Service Commitments and System Requirements

Service Commitments

Commitments are declarations made by management to customers regarding the performance of the Mara Studios Pvt Ltd's cloud hosted SaaS Platform. Commitments to customers are communicated via Terms of Service, Mara Studios Pvt Ltd's cloud hosted SaaS Platform Service Level Agreements, and/or Data Processing Agreements. Data Processing Agreements define the security and privacy obligations which the processors must meet to satisfy the organization's obligations regarding the processing and security of customer data.

Mara Studios Pvt Ltd designs its processes and procedures to meet the service commitments it makes to customers and the compliance requirements it has established for its services. Security commitments are documented and communicated through customer agreements and the description of the service offering provided online.

Security commitments are built on the principle that system users can access information based on their role and are restricted from accessing information not relevant to their function. Access to the production environment and supporting infrastructure is governed by defined procedures and processes, and key infrastructure components are monitored continuously to generate alerts based on utilization metrics.

Confidentiality commitments are supported through the use of encryption to protect data both at rest and in transit, confidentiality and non-disclosure agreements with employees, contractors, and third parties, and the requirement that confidential information is used only for purposes explicitly agreed upon with user entities.

Availability commitments are upheld through system performance and availability monitoring, timely response to customer requests, periodic testing of business continuity and disaster recovery plans, and operational procedures that support

consistent delivery of the system and its components.

System Requirements

Mara Studios Pvt Ltd has implemented a process-based service quality environment designed to deliver the cloud hosted SaaS Platform to customers. These internal policies are developed in consideration of legal and regulatory obligations, to define Mara Studios Pvt Ltd's organizational approach and system requirements.

The delivery of these services depends upon the appropriate internal functioning of system requirements defined by Mara Studios Pvt Ltd to meet customer commitments.

The following processes and system requirements function to meet Mara Studios Pvt Ltd's commitments to customers with respect to the terms governing the security and privacy of customer data:

- **Access Security:** Mara Studios Pvt Ltd maintains data access and logical security policies, designed to prevent unauthorized persons and/or systems from gaining access to systems used to process personal data. Access to systems is restricted based on the principle of least privilege.
- **Change Management:** Mara Studios Pvt Ltd requires standard change management procedures to be applied during the design, development, deployment, and maintenance of Mara Studios Pvt Ltd's applications, systems, and services.
- **Incident Management:** Mara Studios Pvt Ltd monitors internal communication channels, audit logs and signals to determine the validity of security threats. Confirmed threats, including threats related to security and privacy, are escalated to the appropriate team including incident management. Mara Studios Pvt Ltd's dedicated security personnel will react promptly to potential and known incidents.

- **Data Management:** Mara Studios Pvt Ltd complies with any obligations applicable to it with respect to the processing of Customer Personal Data. Mara Studios Pvt Ltd processes data in accordance with Mara Studios Pvt Ltd's cloud hosted SaaS Platform's Terms of Service and/or Data Processing Agreements and complies with applicable regulations.
- **Data Security:** Mara Studios Pvt Ltd maintains data security and privacy policies and implements technical and organizational measures to protect customer data against accidental or unlawful destruction, loss, alteration, unauthorized disclosure or access. Mara Studios Pvt Ltd takes appropriate steps to ensure compliance with the security measures by its employees, contractors and vendors to the extent applicable to their scope of performance.
- **Third-Party Risk Management:** Mara Studios Pvt Ltd conducts an assessment of the security and privacy practices of third-party suppliers to ensure they provide a level of security and privacy appropriate to their access to data and the scope of the services they are engaged to provide.
- Mara Studios Pvt Ltd conducts routine inspections of sub processors to ensure their continued compliance with the agreed upon security and privacy requirements. Mara Studios Pvt Ltd defines security and privacy practices that must be applied to the processing of data.

[End of The Report]