



December 5, 2025

To whom it may concern:

This letter confirms that A-LIGN and A-LIGN ASSURANCE has conducted a Type 2 SOC 1 examination of American Estate and Trust, Inc. (the “Company’s”) Trust Platform System performed remotely.

The scope of the Type 2 SOC 1 examination performed by A-LIGN ASSURANCE was limited to the following control objectives:

CONTROL AREA	CONTROL OBJECTIVE DEFINED BY THE COMPANY
Control Environment	Controls provide reasonable assurance that the organization demonstrates appropriate Human Resource practices including a commitment to integrity and ethical values and establishing proper oversight, structure, and roles and responsibilities.
Change Control	Controls provide reasonable assurance that system changes are documented, authorized, tested, approved, and implemented by authorized personnel.
Data Communications	Controls provide reasonable assurance that data stored and data transmitted is protected, complete, accurate, and secure.
Information Security	Control activities provide reasonable assurance that logical access to the system is protected from unauthorized or unintentional access, use, modification, addition or deletion.

An examination conducted by A-LIGN ASSURANCE of the Company’s description of the Company’s system for the Services (the **System**) was performed to determine whether or not, in all material respects and based upon suitable criteria:

- the Written Assertion, as provided by the Company, fairly presents the System that was designed and implemented throughout the specified Type 2 SOC 1 Review Period (as hereafter defined);
- the controls related to the control objectives stated in the Company’s description of the System were suitably designed throughout the specified Type 2 SOC 1 Review Period (as hereafter defined) to achieve those control objectives; and
- the controls related to the control objectives stated in the Company’s description of the System operated effectively throughout the specified Type 2 SOC 1 Review Period (as hereafter defined) to achieve those control objectives.



A-LIGN

As of the date of this letter, all testing procedures related to the Company's Trust Platform System are complete. Based on our examination we have obtained reasonable assurance, in all material respects, that (1) the description was fairly presented based on the description criteria, and (2) the controls were suitably designed and operating effectively to meet the in-scope control objectives throughout the period August 1, 2025 to October 31, 2025.

Please don't hesitate to contact me if you have any questions.

Regards,

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