



## EPAM Systems, Inc.



### **System and Organization Controls (SOC 3) Report**

Management's Report of Its Assertions  
for the Mobitru application  
on the Effectiveness of Its Controls for security,  
availability and confidentiality for the period

**May 1, 2024 to October 31, 2024**

# Management's report of its Assertions on the Effectiveness of Its Controls over the Mobitru application service Based on the Trust Services Criteria for Security, Availability and Confidentiality

We, as management of EPAM Systems Inc. ("Service Organization"), are responsible for designing, implementing, operating, and maintaining effective controls within the Service Organization's Mobitru application environment throughout the period May 1, 2024, to October 31, 2024, to provide reasonable assurance that EPAM's service commitments and system requirements relevant to security, availability and confidentiality were achieved. Our description of the boundaries of the system is presented in attachment A 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 May 1, 2024, to October 31, 2024, to provide reasonable assurance that EPAM'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 (AICPA, Trust Services Criteria). EPAM'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.

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 May 1, 2024, to October 31, 2024, to provide reasonable assurance that EPAM's service commitments and system requirements were achieved based on the applicable trust services criteria.

Newtown, January 31, 2025



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Jason Peterson, Chief Financial Officer  
EPAM Systems Inc.

# Independent Service Auditor's Report

To the Management of EPAM Systems Inc.

## **Scope**

We have examined the attached description of the system of EPAM Systems Inc.'s (NYSE: EPAM) (hereafter 'EPAM' or the 'Service Organization') internal control system relating to Mobitru. We have performed our examination based on the criteria for a description of a service organization's system set forth in 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 May 1, 2024 to October 31, 2024, to provide reasonable assurance that EPAM'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.

## **Service Organization's Responsibilities**

EPAM 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 EPAM's service commitments and system requirements were achieved. EPAM has provided the accompanying assertion titled "Assertion by EPAM Systems Inc." (the "assertion") about the description and the suitability of design and operating effectiveness of controls stated therein. EPAM is also responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; selecting the applicable trust services criteria and stating the related controls in the description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.

## **Service Auditor's Responsibilities**

Our responsibility is to express an opinion on the description and on the suitability of the design and operating effectiveness of the controls stated in the description based on our examination. We conducted our engagement in accordance with International Standard on Assurance Engagements 3000, "International Framework for Assurance Engagements and Related Conforming Amendments," issued by the International Auditing and Assurance Standards Board. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, the description is presented in accordance with the description criteria, and 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. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

## **Our Independence and Quality Control**

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. The firm applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### ***Our examination included***

- Obtaining an understanding of the system and the service organization's service commitments and system requirements
- Assessing the risks that controls were effective to achieve EPAM's service commitments and system requirements based on the applicable trust services criteria
- Performing procedures to obtain evidence about whether controls within the system were effective to achieve EPAM's service commitments and system requirements based on the applicable trust services criteria
- Our examination also included performing such other procedures as we considered necessary in the circumstances.

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 EPAM's Mobitru application environment were effective throughout the period May 1, 2024, to October 31, 2024, to provide reasonable assurance that EPAM's service commitments and system requirements were achieved based on the applicable trust services criteria is fairly stated, in all material respects.

Budapest, January 31, 2025



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Tamás Horváth

On behalf of  
Deloitte Auditing and Consulting Ltd.

# Attachment A – Mobitru system

## Overview of Operations - EPAM Systems Inc.

Since 1993, EPAM Systems, Inc. (NYSE: EPAM) has used its software engineering expertise to become a leading global provider of digital engineering, cloud and AI-enabled transformation services, and a leading business and experience consulting partner for global enterprises and ambitious startups. We address our clients' transformation challenges by fusing EPAM Continuum's integrated strategy, experience and technology consulting with our 30+ years of engineering execution to speed our clients' time to market and drive greater value from their innovations and digital investments.

We make GenAI real with our AI LLM orchestration, testing and engineering solutions, EPAM DIAL, EPAM EliteA™ and EPAM AI/RUN™, respectively. We deliver globally, but engage locally with our expert teams of consultants, architects, designers and engineers, making the future real for our clients, our partners and our people around the world. We believe the right solutions are the ones that improve people's lives and fuel competitive advantage for our clients across diverse industries. Our thinking comes to life in the experiences, products and platforms we design and bring to market.

Added to the S&P 500 and the Forbes Global 2000 in 2021 and recognized by Glassdoor and Newsweek as a Top 100 Best Workplace, our multidisciplinary teams serve customers across six continents. We are proud to be among the top 15 companies in Information Technology Services in the Fortune 1000 and to be recognized as a leader in the IDC MarketScapes for Worldwide Experience Build Services, and Worldwide Experience Design Services and Worldwide Software Engineering Services.

## Description of Mobitru

### Overview

Mobitru is EPAM's intelligent, cloud-based solution built to address the complex needs of mobile app development and testing for both iOS and Android platforms. This innovative device cloud offers full remote control of real mobile devices, ensuring an authentic and seamless testing experience.

With Mobit GenAI, users can effortlessly generate test or development documentation using screenshots and internal data from their applications and mobile devices.

The platform's seamless integration with existing customer infrastructure supports field testing of connected devices and IoT applications. Mobitru also provides a fully customizable and manageable device infrastructure, available as both a Software as a Service (SaaS) and on-premises solution.

Designed to support remote and distributed teams, Mobitru accommodates expanding testing demands by offering a wide range of devices and functionalities. It accelerates release cycles through advanced productivity tools, robust test automation, and comprehensive development support, while reducing costs with efficient device provisioning, maintenance, and logistics management.

Mobitru's services cover various mobile categories, including:

### Native Features:

- Intuitive natural gestures, touches and rapid response
- Live device video and audio streaming
- Robust REST API and diagnostic logs
- Testing flows dependent on Passcode and Biometric authentication
- Geolocation-based app testing with IP and GPS Mocking
- Testing on eSIM-enabled devices with carrier connectivity
- Direct uploads and Over-the-air distribution via App Store and Google Play

- Additional features like image injection, QR/Barcode scanning, biometric authentication, and location spoofing

#### **Test Automation:**

- Execution of Appium 1.x and 2.x tests with version swapping during test execution
- Execution of Espresso and XCUITest, Patrol tests from IDE and standalone
- UI element discovery with Native Inspector and open source Appium Inspector
- Seamless integration with any CI tool and Test Runner
- Concurrent test execution on multiple devices
- Integration with Mobitru and Healenium for self-healing test automation

#### **Device Booking:**

- Secure devices for testing through advanced individual and team reservations
- On-demand access to dedicated devices for short or long terms
- Flexible session durations from minutes to days
- Session sharing capabilities within the team
- Efficient management and sharing of device and app data.

#### **Test Management:**

- Centralized management of automation results with Mobitru and reports system integration
- Effective communication and result sharing with the team through Mobitru and Slack integration.

#### **Local Tunneling:**

- Run tests on localhost, internal development environments, staging setups, or from behind a corporate firewall

#### **Proxy:**

- Monitor and intercept network traffic using an HTTP proxy
- Inspect web page resources and activities using Chrome DevTools and Safari Web Inspector

#### **Multiple Sessions and Apps:**

- Installation of apps through Direct uploads, Over-the-air distribution, App Store, and Google Play
- Simultaneous A/B live testing on several devices

#### **Media Features:**

- Test Camera image injection, Audio and Video content, accessibility with VoiceOver and Accessibility
- Device manipulation options like rotating, switching between landscape/portrait modes, taking screenshots, or recording screens

#### **Log Management:**

- Real-time access to System and Appium device logs
- Checking diagnostic and crash logs using File and Crash Explorers

#### **Remote Development and Debugging:**

- Development, running, and debugging of mobile apps directly from an IDE (Xcode, Android Studio, VS code, etc.)
- Making and debugging changes on suitable devices in real-time

#### **Real Conditions:**

- Utilizing 100% real devices for testing, mirroring the conditions experienced by customers
- Full access to device hardware and sensors for comprehensive testing, including compatibility, beta, and performance testing

**Performance Testing:**

- Apptim
- App profiling data (CPU usage, Memory consumption, Battery usage)
- Test for Real World Scenarios by Network
- Throttling (Simulate different network conditions)

**Omnichannel Experience:**

- Exploring and testing cross-device interactions
- Connecting smartphones, tablets, wearables, smart TVs, IoT, and connected devices using Bluetooth, Wi-Fi, and Wi-Fi Direct communication

## Attachment B – Service Commitment and System Requirements

### Corporate Internal Audit Function

Internal Auditing is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of EPAM. The Corporate Internal Audit (IA) function reports functionally to the Audit Committee of the Board of Directors and administratively to the Chief Financial Officer. The IA function is governed by the Internal Audit Charter and adherence to the Institute of Internal Auditors' mandatory guidance including the Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing. IA performs audits based on an annual audit plan approved by the Audit Committee and designed to bring a systematic and disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management, and internal control. IA reports the results of the performed audits to the management and the Audit Committee.

### EPAM's Process Asset Management

Administrative and operational controls for each major functional area are documented in various policies, standards and process descriptions. These descriptions are updated periodically and distributed to appropriate personnel. The Global Operations Office and Compliance Assurance Office prepares and maintains EPAM's Process Assets, which includes the following:

- EPAM's set of standard processes, including the process architectures and process elements.
- Approved life-cycle models.
- Guidelines and criteria for tailoring EPAM's set of standard processes.
- Measurement repository.
- Toolset to support process execution.
- EPAM Ethics and Compliance Library.

### Risk Assessment and Business Impact Analysis

EPAM recognizes that risk management is a critical component of its operations. To properly manage corporate assets and to serve customers as expected, EPAM has developed a Business Continuity Program and annual security risk assessments of EPAM IT and Engineering Services. This assessment, which is performed by the Director, Security and Compliance, investigates external and internal risks in IT and Engineering Services, and management's ability to focus and mitigates the impact of such risk factors on operations. EPAM has implemented various measures designed to mitigate such risk factors.

EPAM has developed a Global Business Continuity Plan (BCP) to facilitate the recovery of its critical business functions and critical site operations during a disruption, while minimizing adverse impacts on EPAM's customer satisfaction and revenue. As part of this effort, a Business Impact Analysis (BIA) was conducted across the critical corporate functions.



## Monitoring

### Operational Monitoring

EPAM IT and Engineering Services management and supervisory personnel monitor the quality of internal control performance as a regular part of their activities. To assist in this monitoring, service managers have implemented a series of management reports that measure the results of the processes involved in providing software development and maintenance services to clients. These include reports on project status and progress tracking, actual system and service availability, and response times compared to established service level goals and standards.

Exceptions in normal or scheduled processing due to hardware, software or procedural problems are logged, reported, and resolved daily. Appropriate levels of management review these reports daily, and action is taken as necessary.

IT and Engineering Services are monitored through daily management meetings and status reports. Escalation procedures are in place to alert management to issues and concerns.

Ongoing risk assessment and feedback from management are used to determine specific internal and external audit activities needed. Management designates personnel to monitor selected projects on an ongoing basis during the design and implementation phases to consider impact on the control environment prior to implementation.

### Client Account Monitoring

Each client is assigned an Account Manager who communicates regularly to discuss issues and client satisfaction. In addition, clients are surveyed to determine client satisfaction with ongoing service delivery and products.

### Internal and External Audit Monitoring

EPAM is subject to a review by internal and external auditors on a periodic basis. Recommendations by both internal and external auditors regarding internal controls are given appropriate consideration.

Involvement of the internal and external audit may include, but is not limited to, gaining an understanding of, and periodic evaluation of the following:

- Management structure
- Systems development and software testing
- Information Security Management System (ISMS)
- Quality Management System (QMS)
- People Management
- Computer operations
- Physical security
- Finance and Accounting

## Communication

### Employees

EPAM has implemented various methods of communication to ensure employees understand their individual roles, responsibilities and corporate controls and to ensure significant events are communicated in a timely manner. These include:

- Orientation and training programs for new employees and existing employees changing their job function, including trainings on systems relevant to this report. Training courses are updated regularly to cover changes in technology and policy. New employees, as part of the orientation process, read the EPAM policies.

- Newsletters and memorandums summarize significant events and changes to corporate policies and are issued regularly. Time sensitive information is communicated to employees via email.
- Weekly, or as needed, managers also hold staff meetings and one-on-one meetings. These meetings are opportunities for the employee to bring to the management's attention any questions or exceptions they may have with standard policies.

**Clients**

EPAM has implemented various methods of communication to ensure clients understand the roles and responsibilities of EPAM and to ensure events are communicated to clients in a timely manner.

These methods include Account Managers' active participation in user group meetings. The Account Managers maintain contact with the designated client representatives to inform them of new issues and developments.

The particulars for communicating with clients may vary; however, each Account Manager holds meetings to inform clients of any relevant information. In addition, the Account Manager communicates regularly with clients via face-to-face meetings, video conferences, phone, fax, letter and email.