



**System and Organization Controls 3 (SOC3) Report  
over 'Pierian Control Environment - Global Business  
Services/Process Based Outsourcing/Technology  
Services'**

**Relevant to Security, Availability and Confidentiality**

**For the Period, January 01, 2025 to December 31, 2025**

**(SOC 3 Report)**



# Independent Practitioner's Trust Services Report

## To: Management of Pierian Services Private Limited's ("Pierian")

We have examined Pierian management's assertion related to '**Pierian Control Environment - Global Business Services/Process Based Outsourcing/Technology Services**' and Related Services System that, during the period January 01, 2025 to December 31, 2025, Pierian maintained effective controls to provide reasonable assurance that:

- the system was protected against unauthorized access, use or modification;
- the system was available for operation and use as committed or agreed.
- the system processing was complete, accurate, timely and authorized;
- Personal information is collected, used, retained, disclosed and destroyed in conformity with the service commitments.
- information designated as confidential was protected by the systems as committed or agreed

based on the criteria for security, availability and confidentiality in the AICPA's 2016 TSP section 100A, Trust Services Principles and Criteria, for *Security, Availability, Processing Integrity, Confidentiality, and Privacy*. This assertion is the responsibility of Pierian's management. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included (1) obtaining an understanding of Pierian's relevant controls over security, availability and confidentiality (2) testing and evaluating the operating effectiveness of the controls and (3) performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The description indicates that Pierian's controls can provide reasonable assurance that certain service commitments and system requirements relating to applicable trust services criteria specified in the description can be achieved only if complementary user-entity controls contemplated in the design of Pierian's controls are suitably designed and operating effectively, along with related controls at the service organization. Our examination did not extend to such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such complementary user-entity controls.

As indicated in the description, Pierian uses subservice organizations for providing customer services. The description in Section 3 includes only the controls of Pierian and excludes controls of the various subservice organizations. The description also indicates that certain trust services criteria can be met only if the subservice organization's controls, contemplated in the design of Pierian's controls, are suitably designed and operating effectively along with related controls at the service organization. Our examination did not extend to controls of various subservice organizations for data center services.

### **Service Organization's Responsibilities**

Pierian is responsible for its service commitments and system requirements and designing, implementing, and operating effective controls within the system to provide reasonable assurance that the service commitments and system requirements were achieved.

Pierian has provided the accompanying assertion titled, Management of Pierian's Assertion (Assertion) about the presentation of the Description based on the Description Criteria and suitability of the design and operating effectiveness of the controls described therein to provide reasonable assurance that the service commitments and system requirement would be achieved based on the applicable trust services criteria if operating effectively. Pierian is responsible for (1) preparing the Description and Assertion; (2)

the completeness, accuracy, and method of presentation of the Description and Assertion; (3) providing the services covered by the Description; (4) identifying the risks that would threaten the achievement of the service organization's service commitments and system requirements; and (5) designing, implementing and documenting controls that are suitably designed and operating effectively to meet the applicable trust services criteria stated in the Description.

### **Service Auditor's Responsibilities**

Our responsibility is to express an opinion on the presentation of the description based on the description criteria set forth in Pierian's assertion and on the suitability of the design and operating effectiveness of the controls to meet the applicable trust services criteria, based on our examination. We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, (1) the description is presented in accordance with the description criteria and (2) the controls are suitably designed and operating effectively to provide reasonable assurance that the service organization's service commitments and system requirements relating to applicable trust services criteria stated in the description would be achieved throughout the period January 01, 2025 to December 31, 2025.

Our examination involved performing procedures to obtain evidence about the fairness of the presentation of the description based on the description criteria and the suitability of the design and operating effectiveness of those controls to meet the applicable trust services criteria. Our procedures included assessing the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively to meet the applicable trust services criteria. Our procedures also included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the applicable trust services criteria were met. Our examination also included evaluating the overall presentation of the description. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

### **Service Auditor's Independence and Ethical Requirements**

We have complied with the independence requirements and other ethical responsibilities in accordance with relevant ethical requirements related to this engagement.

### **Inherent Limitations**

Because of the nature and inherent limitations of controls, the Pierian's ability to meet the aforementioned criteria may be affected. For example, controls may not prevent, or detect and correct errors or fraud, unauthorized access to systems and information, or failure to comply with internal and external policies or requirements. Also, the projection of any conclusions, based on our findings, to future periods is subject to the risk that the validity of such conclusions may be altered because of changes made to the systems or controls.

### **Opinion**

In our opinion, Pierian management's assertion referred to above is fairly stated, in all material respects, and Pierian controls over the system operated effectively, based on the aforementioned trust service criteria for security, availability and confidentiality.



Neha Mishra, CPA  
(Montana License Number - 033276)  
February 25, 2026

# Management of Pierian's Assertion on the Effectiveness of Its controls Over the Pierian Control Environment - Global Business Services/Process Based Outsourcing/Technology Services Based on the Trust Services Criteria for Security, Availability and Confidentiality

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**February 25, 2026**

We, as management of Pierian, are responsible for:

- Identifying the Pierian Control Environment - Global Business Services/Process Based Outsourcing/Technology Services (System) and describing the boundaries of the System
- Identifying our principal service commitments and system requirements
- Identifying the risks that would threaten the achievement of our principal service commitments and system requirements that are the objectives of our System,
- Identifying, designing, implementing, operating, and monitoring effective controls over the System to mitigate risks that threaten the achievement of the principal service commitments and system requirements
- Selecting the trust services categories and associated criteria that are the basis of our assertion

We confirm that best of our knowledge and belief, during the period January 01, 2025 to December 31, 2025, Pierian Services Private Limited' ("Pierian") maintained effective controls over the "Pierian Control Environment - Global Business Services/Process Based Outsourcing/Technology Services" (the "system"), to provide reasonable assurance that:

- the system was protected against unauthorized access, use or modification.
- the system was available for operation and use as committed or agreed.
- the system processing was complete, accurate, timely and authorized.
- Personal information is collected, used, retained, disclosed, and destroyed in conformity with the service commitments.
- information designated as confidential was protected by the systems as committed or agreed
- service commitments and system requirements were achieved based on the trust services criteria

based on the criteria for security, availability and confidentiality set forth in the Description Criteria DC Section 200 2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report (description criteria).

Best regards,

*Chetan Venugopal*

Authorized signatory  
Co-Founder & Director

## Description of Pierian’s “Pierian Control Environment - Global Business Services/Process Based Outsourcing/Technology Services” and Related Services

### Background and Overview of Services

Pierian Services Private Limited System entitled Pierian Control Environment – Global Business Services/Process based Outsourcing/Technology Services”. The table below contains the various processes forming part of the Control Environment as aforesaid at Pierian Services.

Pierian is a global operations and transformation partner built to design, run, and continuously evolve intelligence-led operating models for complex enterprises. We operate at the intersection of insight and execution — where decisions must translate into outcomes, every day at scale. We accelerate enterprise performance — from data-led insight to intelligence-driven advantage. at scale — where accuracy, control, and speed are non negotiable. At a Group level, Pierian provides a range of services and solutions in Managed Services, Business Support Services, Assurance, Risk Advisory, Consulting and Digital. Over the years, Pierian has effectively grown into a wholistic knowledge-driven consultative partner that drives value across the corporate business functions. However, it has not deviated from its core capability of being a trustworthy and efficient managed service provider in the businesses of Finance & Accounting Process, Business Process Management, People Practice, and Assurance. Pierian combines leading digital capabilities to deliver services in an efficient way. Pierian’s clientele is a blend of some of the best-known global brands as well as new age start-ups. Pierian helps them work smarter and achieve accelerated growth through process transformation, digital technology enablement, and creation and management of value-generating business services. Pierian particularly addresses critical challenges in risk management, compliance, and regulatory and corporate governance. Pierian has adopted a six-step approach: Discover, Inspect, Strategize, Tailor-build, Implement and Leverage (DISTIL) which helps to constantly review and improve performance, and ensure success <https://pierianservices.com/about-us/the-pierian-way/>. Pierian management is working towards attaining significant maturity in the three key areas which are critical for the success of any engagement namely PEOPLE-PROCESS-TECHNOLOGY and has been constantly investing in all these three areas to achieve its vision of helping businesses work smarter and achieve accelerated growth through process transformation, digital technology enablement, and value-generating professional services.

Pierian has developed standard process charts which describe the various processes followed at Pierian Services along with Control Point Definition, and Risks & Control Matrix.

Sl.No.	Business Unit	Department/Sub-Business Unit	Process/Service Description
01	Global Business Services – Domestic	a) Finance and Accounting	The process explains end to end framework for delivery of agreed SLA and as per the signed SOW to each domestic client forming part of shared services. The process charts include FA&O operations consisting of the following activities: <ul style="list-style-type: none"> <li>a. Accounts Payable</li> <li>b. Accounts Receivable</li> <li>c. General Ledger</li> <li>d. Month close Activities as per the client requirements for all GBS Domestic clients.</li> </ul>
		b) Payroll	The process explains end to end framework for delivery of agreed SLA and as per the signed SOW to each client forming part of

Sl.No.	Business Unit	Department/Sub-Business Unit	Process/Service Description
			shared services. The process charts depict activities pertaining to processing of Client Payroll and compliances of Payroll.
		c) Statutory Compliance	The process explains Statutory Compliance of GBS Domestic clients from the Date of Incorporation to completion of ROC filings and monthly filings of GST, TDS & Quarterly & Annual returns of e-TDS or GST as per deadlines provided in various statutes governing them.
02	Global business Services - Offshore	Offshore	The process explains end to end framework for delivery of agreed SLA as per the signed SOW to each client forming part of shared services. The charts include FA&O operations consisting of the following activities: <ul style="list-style-type: none"> <li>a. Accounts Payable</li> <li>b. Accounts Receivable</li> <li>c. General Ledger and</li> <li>d. Month close process for all GBS Offshore clients</li> </ul>
03	Process based outsourcing	BPR (Calculation) and Bill Desk (Invoice Processing)	As part of the process-based outsourcing, various Business Support Services are handled by Pierian with agreed SLA as per the signed SOW: <ul style="list-style-type: none"> <li>1. Warranty Partner Pay-out Calculation Support Business Process</li> <li>2. AMC Partner Pay-out Support Process</li> <li>3. Invoice Validation and Support Process.</li> </ul>
		401k process & Leading Retirement Solutions	Pierian Support backend activities pertaining to Record Keeping, Custody, Trust System, etc. for a USA based client.
		Students' pass Processing	The process explains the various processes being followed by a client-dedicated team in-charge of delivering agreed services as per SLAs signed off to a client based out of Singapore in education sector.
		Letter of Credit Processing	Upload, extract, review, and verification of data captured from Letter of Credit and amendments thereof.  Upload, extract, review, and verification of data captured from shipping documents (including but not limited to Invoice Copies, Bill of Lading, Packing List, Certificate of Origin, Inspection Certificate, and Insurance Certificate) Inspection Certificate, and Insurance Certificate)
04	Online Applications	a) ZOHO Products b) Kiss flow c) Greytip d) Fresh Desk	Pierian has subscribed for several online applications which are key to operating client delivery services.
05	Technology Services	SDLC	Pierian Technology team obtains the requirement from the client for technology

Sl.No.	Business Unit	Department/Sub-Business Unit	Process/Service Description
			<p>enablement and/or the development. Following are the different phases of SDLC process:</p> <ol style="list-style-type: none"> <li>1. Planning</li> <li>2. Designing</li> <li>3. Development</li> <li>4. Testing</li> </ol>
06	Travel Pie	Digital Business Intelligence/Analytics	<p>Pierian has developed an online BI dashboard consisting of 40 reports to provide real-time analytics on various travel related parameters to Pierian has developed an online BI dashboard consisting of 40 reports to provide real-time analytics on various travel related parameters to one Large Travel Agency in the Middle East on SABRE GDS. This is white labeled as MySTN.com and is a state-of-the-art platform built on Sisense. The entire data is hosted on Microsoft Azure Cloud.</p>
07	Workforce Management System.	Digital Business Intelligence/Analytics	<p>Development and maintenance of User Experience design, Interface design, Web Application, Mobile Application and Admin Panel for Singapore based client – Workforce Management System, a cloud based, analytics &amp; mobile solution with dashboards and transactions captured seamlessly at the time of activity.</p> <p>The entire data is hosted on AWS Cloud.</p>
08	Student Management System	Student management System platform developed by a Third party vendor and customized to suit the needs of Pierian's client.	<p>Pierian Services is engaged by PSB Academy to deliver a Student Management System that will be a one-stop solution for students, teachers, and other parties to access all the information enabling students' success and institution efficiency to build business insights. Note: This solution is separately audited, and the last such audit report (SOC2, Type 1) was issued in February 2025.</p>
09	Internal Support	IT-ISMS	The process is related to Information Systems Management and IT- Infrastructure followed as per the IS policy.
		HR & Recruitment	The process explains the HR internal process like Budgeting, Hiring, Offer/appointment letter, Induction, Job training, and retirement process.
		Administration	Administration related activities followed within the Company as per the Policy Document.

## Components of the System

The System is comprised of the following components:

- Infrastructure including the physical structures, information technology (IT), and other hardware,
- Software including application programs and IT system software that support application

- programs,
- People including executives, sales and marketing, client services, product support, information processing, software development, IT,
- Procedures (automated and manual), and
- Data including transaction streams, files, databases, tables, and output used or processed by the system.

## Significant Changes during the Review Period

Following significant changes happened during the audit period.

- Pierian has expanded its global presence by opening entities in Australia and Phillipines in order to cater to the clients in these geographies and also provide a significant talent pool for serving clients in these markets in the areas of operation as described previously. It has also partnered with London School of Accountancy and Finance – An entity with significant presence and access to markets in Singapore, Indonesia and other South east Asian countries in order to achieve significant increase in market share in these geographies.

## Boundaries of the System

The specific products and services and locations included in the scope of the report are given below. All other products, services and locations are not included.

Products and Services in Scope			
The scope of this report is limited to the following activities:			
<b>Services</b>			
<ul style="list-style-type: none"> <li>• Global Business Services – Domestic</li> <li>• Global Business Services – Offshore</li> <li>• Process based outsourcing.</li> <li>• Technology services (except Digital Applications business acquired in Oct 2022)</li> </ul>			
<b>Internal Support</b>			
<ul style="list-style-type: none"> <li>• IT-ISMS</li> <li>• HR &amp; Recruitment</li> <li>• Administration</li> </ul>			
Geographic Locations in Scope			
Office Location	Entity	Address	Scope Exclusions
Bangalore, India	Pierian Services Private Limited	Banashankari: # 979/2, 19th Main, 13th Cross, B.S.K. 2nd Stage, Bangalore - 560 070	None
Bangalore, India	Pierian Services Private Limited	Jayanagar: # 62, High Street, 11th Main, 6th floor, Jayanagar, 4th Block, Bangalore - 560 011.  Effective August 2025, Brigade Software Park, 27th Cross Rd, 2nd Floor, Opposite Sevakshetra Hospital, Banashankari	None

		Stage II, Banashankari Bangalore, Karnataka 560 070	
Bangalore, India	Pierian Services Private Limited	Brigade Software Park, 27th Cross Rd, 2nd Floor, Opposite Sevakshetra Hospital, Banashankari Stage II, Banashankari Bangalore, Karnataka 560 070	None
Shivamogga, India	Pierian Services Private Limited	Basement plus Three Floors and Temporary Structure on the terrace contained in the multistoried building constructed on Property bearing No Old Khatha 1635/1628/1811, Khatha No 745/1628, Rathnamma Madava Rao Road, Durgigudi, Shivamogga (Shimoga), Karnataka,577201	None
Mangalore, India	Pierian Services Private Limited	Office Premises at Diya IT Park B-Block –Kottara / Bangra Kuloor Road, Near Chaithanya School, Kottara Mangalore - 575006 (situated at Derebail Village of Mangalore City Corporation)	None

The report excludes all processes and activities that are executed outside above locations. Pierian Services has offices in USA, UAE, Australia, and Singapore. These offices are not included in the scope of the report. Unless otherwise mentioned, the description and related controls apply to locations covered by the report.

For providing services, Pierian teams connect remotely to clients' networks, work on the clients' applications, and are governed by clients' security policies.

## Subservice Organizations

Pierian utilizes the following subservice providers for data center services that are not included within the scope of this examination. However, Pierian's responsibilities for the applications and services run at these cloud services are covered as part of the audit and in scope. Responsibility matrix is defined as part of the SLA and agreements with these sub service organizations. Following are the brief of sub-services:

Sl. No.	Sub Service Name	Description
01	Microsoft Azure	MS Azure is used to host our production servers and applications used in delivery of services to clients. Example: Tally, Quick Books, Active Directory, VPP, TrendMicro, Control Dock, RDP, Travel Pie.  Azure is a SOC 2 attested data center company and has provided an Independent Service Auditors Report (SOC2).

Sl. No.	Sub Service Name	Description
02	GreyTip Software Pvt Limited (GreyTip)	<p>Pierian Services is engaged with GreyTip for Payroll processing activities. GreyTip is a cloud-based application that is used for most payroll clients.</p> <p>GreyTip hosts its application and data in industry-leading Amazon Web Services, whose data centers have been thoroughly tested for security, availability and business continuity.</p> <p>GreyTip is SOC2 Type 2 certified.</p> <p>Refer to Greytip's privacy policy for more details.</p>
03	Tally	<p>Tally is an accounting package and Pierian has purchased a license from an authorized Intermediary. Tally does not provide external auditor's certificate such as SOC or ISO 27001.</p> <p>Security measures in Tally include following:</p> <ul style="list-style-type: none"> <li>• TALLYVAULT Business Owner can use TallyVault to generate the keys and restrict data access as required.</li> <li>• DEFINE MULTIPLE SECURITY LEVELS In Tally. ERP 9, you can define user-level rights and assign specific access to employees having multiple roles as per their roles and responsibilities. <a href="https://help.tallysolutions.com/article/te9rel54/Data_Management/Intro_Access_Controls_Security_Management.htm">https://help.tallysolutions.com/article/te9rel54/Data_Management/Intro_Access_Controls_Security_Management.htm</a></li> </ul> <p>Refer to 'Tally Help' for details of security controls.</p>
04	QuickBooks Desktop	<p>Pierian Services has subscribed with QuickBooks Desktop for Financial &amp; Accounting process.</p> <p>As a key part of Intuit's Small Business Group and Self-Employed Group, QB is subject to a number of other compliance assessments and audits including:</p> <p>Sarbanes Oxley (SOX) Application and IT General Controls Audits, Internal Audits; and NACHA Audits.</p> <p>QBO's Security Whitepaper published and shared with Pierian Services in March 2018 describes security measures implemented.</p> <p>Intuit's Online Payroll Services undergoes an annual SSAE18 audit that results in a SOC2 Type II report. A copy of the report is available to customers who have both of the following: an active payroll subscription. and consented to abide by the SOC specific Non-Disclosure Agreement (NDA).</p> <p>Refer to QuickBooks security controls for more details.</p>
05	Kiss flow	<p>Pierian Services subscribed to Kiss flow for processing of Accounts Payable invoices. Kiss flow is cloud-based workflow automation software. Kiss flow is ISO 27001 certified and compliant to EU GDPR requirements.</p> <p>Kiss Flow is ISO 27001 certified.</p> <p>Kissflow is GDPR compliant. Refer to their website for more details.</p>

Sl. No.	Sub Service Name	Description
06	ZOHO	<p>Pierian Services has subscribed to ZOHO Books and Analytics for Finance &amp; Accounting, Zoho People, Zoho Recruit, Zoho Expense, Zoho Projects and Zoho Desk. ZOHO is implemented internally for Pierian.</p> <p>Zoho is a Cloud Software Suite and offers SaaS applications such as Zoho Books and Zoho HR for businesses. Zoho is ISO 27001: 2013 certified, SOC 2 Type II Compliant and has also self-assessed for EU-U.S. Privacy Shield.</p> <p>Zoho security specifications can be found on <a href="https://www.zoho.com/compliance.html">https://www.zoho.com/compliance.html</a></p>
07	Office 365	Pierian Services uses Office 365 Email Service. Microsoft is SOC type2 and SOC type3 certified.
08	Forte Logic Software Private Limited	<p>Pierian Services has an agreement with Forte Logic Software for providing resource(s) on Staff Augmentation basis to discharge various activities with respect to the Workforce Management system:</p> <ul style="list-style-type: none"> <li>• Resolution of technical support issues that require developer intervention.</li> <li>• Continued updates to Workforce Management system based on bug reports and change requests.</li> <li>• Investigation and resolution of production issues.</li> <li>• Root Cause Analysis of production P0 issues.</li> <li>• Regular product deployments to various environments.</li> </ul>
09	Amazon Web Services	<p>AWS is used to host our the 'Workforce Management System'.</p> <p>AWS is a SOC 2 attested data center company and has provided an Independent Service Auditors Report (SOC2).</p> <p>Amazon Web Services uses a state-of-the-art compliance system and includes certifications and Security and Data Protection measures. Please refer to <a href="https://aws.amazon.com/compliance/">https://aws.amazon.com/compliance/</a> for more information.</p>
10	Dvi	Used for 2FA for all end point compute devices and integrated with Pierian's active directory.
11	laxis - IronCloud	Used for continuous monitoring of IT environment in terms of Threat detection, Secure Computing, Simplification of compliance and improvement of incident response management.
12	TAO Automation	Pierian uses Tao Automation's TAPP™ platform solution Pierian has taken an initiative to digitize Accounts Payable Process for Trade Invoices for clients in E commerce space. It is agreed with the Service Provider to host the cloud in Pierian environment to ensure GDPR compliance (MK1)
13	Fresh Desk	<p>Pierian is using the Fresh Desk with asset management system for ensuring that the assets given to employees are tracked on real-time basis and provide critical information to IT on the type of laptop, age and function wise allocation to determine the refresh plan as well as upgrade where required. Following are the components of the annual subscription model:</p> <p>Freshdesk is ISO 27001:2022 certified.</p> <p>Business Agents -IT</p> <p>Business Agents - Admin &amp; HR</p>

Sl. No.	Sub Service Name	Description
14	NET SOLUTIONS DMCC	<p>Net Solution is Pierian vendor, and HROPAL is the software/product of Net Solutions for which the is ISO 27001:2022 certified.</p> <p>"HROPAL" a Software service which enables management of payroll and employee information &amp; publishing of employee information of its customers in a "Subscription Model and used by Pierian for onboarding and management payroll for its clients in Middle East.</p>

The Criteria that relate to controls at the subservice organizations included all criteria related to the Trust Service Principles of Security, Confidentiality and Availability. The types of controls that are necessary to meet the applicable trust services criteria, either alone or in combination with controls at Pierian include:

- The system is protected against unauthorized access (both physical and logical).
- The system is available for operation and use and in the capacities as committed or agreed.
- Policies and procedures exist related to security and availability and are implemented and followed.

## Control Environment

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Pierian's internal control environment reflects the overall attitude, awareness, and actions of management concerning the importance of controls, and the emphasis given to controls in the Company's policies, procedures, methods, and organizational structure.

The Chief Executive Officer, the Senior Management Team, and all employees are committed to establishing and operating an effective Information Security Management System in accordance with its strategic business objectives. The Management at Pierian is committed to the Information Security Management System and ensures that IT policies are communicated, understood, implemented, and maintained at all levels of the organization and regularly reviewed for continual suitability.

## Risk Management and Risk Assessment

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The application of protection measures is based on the risk associated with information assets and the importance of those assets to the organization. As part of this process, security threats are identified and the risk from these threats is formally assessed.

Pierian has placed into operation a risk assessment process to identify and manage risks that could adversely affect their ability to provide reliable processing for User Organizations. This process consists of management identifying significant risks in their areas of responsibility and implementing appropriate measures to address those risks. The senior Management team is members of forums and core working groups in industry forums that discuss recent developments.

## Infrastructure

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The infrastructure comprises physical and hardware components of the System including facilities, equipment, and networks.

## **Network Segmentation Overview**

Pierian offices are equipped with the latest hardware, software and networking infrastructure. Offices are linked using high speed communication links, backed up by redundant networks.

## **Network Connection to Client Sites**

Pierian accesses the client network via secured VPN / Citrix Connections. Client application login ID and password is shared with employees for accessing their server. Clients are notified of any terminations or changes in client project personnel for people who have been provided sign-on ids.

## **Physical Structures and Physical Access**

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### **Physical Structure Overview**

Pierian's power systems are designed to provide uninterrupted power, regardless of the availability of power from the local public utilities supplying the office premises; UPS units and backup generators supply power to the center in the event of a power failure. All components are covered by maintenance contracts and tested regularly. Generators are tested periodically.

Fire Extinguishers and smoke detectors are installed at all sensitive points. Regular check on the working condition is done, warranty is checked, and AMC is entered on completion of Warranty. Yearly fire drills are conducted in coordination with Admin and HR personnel. The fire drills reports are collected, and analysis made upon them.

## **Monitoring**

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Pierian has devised and implemented adequate monitoring controls to detect unauthorized information processing activities. Critical servers and systems are configured to log user activities, exceptions, and information security events. System administrator and system operator activities are logged and reviewed periodically.

## **People**

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The organizational structure of Pierian provides the overall framework for planning, directing, and controlling operations. It has segregated personnel and business functions into functional groups according to job responsibilities. This approach helps enable the organization to define responsibilities, lines of reporting, and communication, and helps facilitate employees to focus on the specific business issues impacting Pierian clients.

## **Policies and Procedures**

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IT policies and operating instructions are documented. Procedures described cover server management, server hardening, workstation security system, network management, security patch management, user creation, system audit, ID card activation, etc. Additionally, production and training standard operating procedures are available.

## **Change Management**

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Pierian has implemented a well-defined Change management process to ensure that all changes to the information processing facilities, including equipment, supporting facilities and utilities, networks,

application software, systems software, and security devices are managed and controlled. The Change Management process describes a methodical approach to handle the changes that are to be made to any work product. All the changes need to be subjected to a formal Change Management process.

## Confidentiality

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Pierian has implemented a data retention policy to ensure the confidentiality of client data. All agreements with related parties and vendors include confidentiality commitments consistent with the company's confidentiality policy (as described in IT and Security Policies).

Secure procedures are established to ensure the safe and secure disposal of media when no longer required. The level of destruction or disposal of media would depend on the information or data stored in the media and the criticality of the information as per the information classification guideline.

## Availability

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### **Backup and Recovery of Data**

Pierian has developed a Backup policy and suitable backups are taken and maintained. Pierian has put in place backup processes that define the type of information to be backed up, backup cycles, encryption requirements and the methods of performing a backup. The backup processes are approved by the business owners and comply with the requirements for business continuity, and legal & regulatory requirements. All backup and restoration logs are maintained for retention periods as defined in the backup procedures.