



A-LIGN

A-LIGN.com

Type 2 Attestation (AT-C 105, AT-C 205 and AT-C 315) HIPAA/HITECH

Prepared for:
Roadie, Inc.

Year:
2026



Table of Contents

SECTION 1 ASSERTION OF ROADIE, INC. MANAGEMENT	1
SECTION 2 INDEPENDENT SERVICE AUDITOR'S REPORT	3
SECTION 3 ROADIE, INC.'S DESCRIPTION OF ITS LOGISTICS MANAGEMENT AND CROWDSOURCED DELIVERY PLATFORM SERVICES SYSTEM THROUGHOUT THE PERIOD JUNE 1, 2025 TO MAY 31, 2026	6
OVERVIEW OF OPERATIONS	7
Company Background	7
Description of Services Provided	7
Principal Service Commitments and System Requirements	8
Components of the System	9
Boundaries of the System.....	13
HIPAA/HITECH REQUIREMENTS AND RELATED CONTROLS	14
Changes to the System Since the Last Review	18
Incidents Since the Last Review	19
Requirements Not Applicable to the System	19
Subservice Organizations.....	19
COMPLEMENTARY USER ENTITY CONTROLS	23
SECTION 4 DESCRIPTION OF HIPAA/HITECH REQUIREMENTS AND RELATED CONTROL ACTIVITIES, AND INDEPENDENT AUDITOR'S DESCRIPTION OF TESTS OF CONTROLS AND RESULTS	25
GUIDANCE REGARDING DESCRIPTION OF HIPAA/HITECH REQUIREMENTS AND RELATED CONTROL ACTIVITIES, AND INDEPENDENT AUDITOR'S DESCRIPTION OF TESTS OF CONTROLS AND RESULTS.....	26
ADMINISTRATIVE SAFEGUARDS	27
PHYSICAL SAFEGUARDS	69
TECHNICAL SAFEGUARDS	76
ORGANIZATIONAL REQUIREMENTS	101
BREACH NOTIFICATION	106

SECTION 1

ASSERTION OF ROADIE, INC. MANAGEMENT

ASSERTION OF ROADIE, INC. MANAGEMENT

June 10, 2026

We have prepared the description of Roadie, Inc.'s ('Roadie') health information security program for the Logistics Management and Crowdsourced Delivery Platform Services System (the "description") for user entities of the system during some or all of the period of June 1, 2025 to May 31, 2026. We confirm, to the best of our knowledge and belief, that:

- a. Management's description fairly presents the health information security program for the Logistics Management and Crowdsourced Delivery Platform Services System throughout the period of June 1, 2025 to May 31, 2026. The criteria we used in making this assertion were that the description:
 - i. fairly presents how the health information security program was designed and implemented to govern the security policies and practices supporting the Logistics Management and Crowdsourced Delivery Platform Services System
 - ii. describes the specified controls within the security program designed to achieve the security program's objectives
 - iii. does not omit or distort information relevant to the health information security program for the Logistics Management and Crowdsourced Delivery Platform Services System and may not include every aspect that an individual user entity may consider important in its own particular environment
- b. The health information security program governing the Logistics Management and Crowdsourced Delivery Platform Services System complied with applicable requirements of HIPAA and HITECH. The criteria we used in making this assertion were that:
 - i. management determined the applicable controls (the "controls") included in the health information security program
 - ii. the controls documented complied with the standard and implementation guidance for safeguards as defined by the HIPAA Security Rule including the following:
 - Administrative Safeguards
 - Physical Safeguards
 - Technical Safeguards
 - Organizational Requirements
 - Breach Notification
 - iii. the controls stated in the description, including the controls designed by Roadie and operated by Roadie, operating effectively throughout the period June 1, 2025 to May 31, 2026, to provide reasonable assurance that the applicable HIPAA and HITECH requirements were met, if the subservice organizations and user entities applied the complementary controls assumed in the design of Roadie's controls operating effectively throughout that period.

Section 3 of this report includes Roadie's description of the health information security program for the Logistics Management and Crowdsourced Delivery Platform Services System that is covered by this assertion.



Dennis Moon
Chief Operating Officer
Roadie, Inc.

SECTION 2

INDEPENDENT SERVICE AUDITOR'S REPORT



INDEPENDENT SERVICE AUDITOR'S REPORT

To Roadie, Inc.:

We have examined Roadie, Inc.'s ('Roadie') description of its health information security program for the Roadie's Logistics Management and Crowdsourced Delivery Platform Services System listed in Section 3 (the "description"), and its health information security program governing the Logistics Management and Crowdsourced Delivery Platform Services System's compliance with applicable requirements of the Health Insurance Portability and Accountability Act Security Rule of 2003 ("HIPAA") and the Health Information Technology for Economic and Clinical Health Act ("HITECH"), enacted as part of the American Recovery and Reinvestment Act of 2009 ("HIPAA/HITECH requirements"). Roadie's management is responsible for its assertion. Our responsibility is to express an opinion about Roadie's compliance with the specified requirements based on our examination.

Roadie uses Amazon Web Services, Inc. ('AWS') and Google Cloud Platform ('GCP') for cloud hosting services (collectively, the 'subservice organizations'). The description indicates that certain applicable HIPAA/HITECH requirements can only be met if controls at the subservice organizations are suitably designed and operating effectively. The description presents Roadie's system; its controls relevant to the applicable HIPAA/HITECH requirements; and the types of controls that the service organizations expect to be implemented, suitably designed, and operating effectively at the subservice organizations to meet certain applicable HIPAA/HITECH requirements. The description does not include any of the controls implemented at the subservice organizations. Our examination did not extend to the services provided by the subservice organizations.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the fairness of the presentation of the description and the design and operating effectiveness of Roadie's health information security program for the Logistics Management and Crowdsourced Delivery Platform Services System and performing such other procedures as we considered necessary in the circumstances. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Roadie compliance with the specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Because of their nature and inherent limitations, controls at a service organization may not always operate effectively and prevent, or detect and correct, all errors or omissions to meet the applicable HIPAA/HITECH requirements. Also, the projection to the future of any evaluation of the fairness of the presentation of the description or conclusions about the suitability of the design or operating effectiveness of the controls to meet the applicable HIPAA/HITECH requirements is subject to the risks that the system may change or that controls at a service organization may become inadequate or fail.

In our opinion, in all material respects, based on the criteria described in Roadie's assertion in Section 1:

- a. The description fairly presents the health information security program for the Logistics Management and Crowdsourced Delivery Platform Services System that was designed, implemented and operated effectively throughout the period of June 1, 2025 to May 31, 2026;

- b. The health information security program governing the Logistics Management and Crowdsourced Delivery Platform Services System complied with applicable requirements of HIPAA and HITECH; and
- c. the controls stated in the description, including the controls designed by Roadie and operated by Roadie, operating effectively throughout the period June 1, 2025 to May 31, 2026, to provide reasonable assurance that the applicable HIPAA and HITECH requirements were met, if the subservice organizations and user entities applied the complementary controls assumed in the design of Roadie's controls operating effectively throughout that period.

This report and the description of tests of controls and results thereof are intended solely for the information and use of Roadie; user entities of Roadie's Logistics Management and Crowdsourced Delivery Platform Services System during some or all of the period of June 1, 2025 to May 31, 2026; and prospective user entities, independent auditors and practitioners providing services to such user entities, and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by the service organization
- How the service organization's system interacts with user entities, subservice organizations, or other parties
- Internal control and its limitations
- Complementary user-entity controls and complementary subservice organization controls and how they interact with related controls at the service organization to meet the HIPAA/HITECH requirements
- The HIPAA/HITECH requirements
- The risks that may threaten the achievement of the HIPAA/HITECH requirements and how controls address those risks

This report is not intended to be and should not be used by anyone other than these specified parties.

A-LIGN ASSURANCE

Tampa, Florida
June 10, 2026