



## INDEPENDENT SERVICE AUDITOR'S REPORT

To: Computer Sports Medicine Inc.

### *Scope*

We have examined Computer Sports Medicine Inc.'s accompanying description of its SportsWareOnLine Injury Tracking Software System titled "Computer Sports Medicine Inc.'s Description of Its SportsWareOnLine Injury Tracking Software System throughout the period June 1, 2025 to February 28, 2026" (description) based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report* (AICPA, *Description Criteria*), (description criteria) and the suitability of the design and operating effectiveness of controls stated in the description throughout the period June 1, 2025 to February 28, 2026, to provide reasonable assurance that Computer Sports Medicine Inc.'s service commitments and system requirements were achieved based on the trust services criteria relevant to Security (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*). We have also examined the suitability of the design and operating effectiveness of controls to meet essential elements 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.

Computer Sports Medicine Inc. uses LightEdge to provide cloud hosting and intrusion detection services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Computer Sports Medicine Inc., to achieve Computer Sports Medicine Inc.'s service commitments and system requirements based on the applicable trust services criteria and HIPAA/HITECH requirements. The description presents Computer Sports Medicine Inc.'s controls, the applicable trust services criteria, HIPAA/HITECH requirements, and the types of complementary subservice organization controls assumed in the design of Computer Sports Medicine Inc.'s controls. The description does not disclose the actual controls at the subservice organization. Our examination did not include the services provided by the subservice organization, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at Computer Sports Medicine Inc., to achieve Computer Sports Medicine Inc.'s service commitments and system requirements based on the applicable trust services criteria and HIPAA/HITECH requirements. The description presents Computer Sports Medicine Inc.'s controls, the applicable trust services criteria, HIPAA/HITECH requirements, and the complementary user entity controls assumed in the design of Computer Sports Medicine Inc.'s controls. Our examination did not include such complementary user entity controls and we have not evaluated the suitability of the design or operating effectiveness of such controls.

### *Service Organization's Responsibilities*

Computer Sports Medicine Inc. 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 Computer Sports Medicine Inc.'s service commitments and system requirements were achieved. Computer Sports Medicine Inc. has provided the accompanying assertion titled "Assertion of Computer Sports Medicine Inc. Management" (assertion) about the description and the suitability of design and operating effectiveness of controls stated therein. Computer Sports Medicine Inc. 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 HIPAA/HITECH requirements, 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 design and operating effectiveness of controls stated in the description based on our examination. Our examination was conducted 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, the description is presented in accordance with the description criteria and the controls stated therein were suitably designed and operated effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria and HIPAA/HITECH requirements. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

An examination of the description of a service organization's system and the suitability of the design and operating effectiveness of controls involves the following:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements
- Assessing the risks that the description is not presented in accordance with the description criteria and that controls were not suitably designed or did not operate effectively
- Performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria
- Performing procedures to obtain evidence about whether controls stated in the description were suitably designed to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria and HIPAA/HITECH requirements
- Testing the operating effectiveness of controls stated in the description to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria and HIPAA/HITECH requirements
- Evaluating the overall presentation of the description

Our examination also included performing such other procedures as we considered necessary in the circumstances.

### *Independence and Ethical Responsibilities*

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

### *Inherent Limitations*

The description is prepared to meet the common needs of a broad range of report users and may not, therefore, include every aspect of the system that individual users may consider important to meet their informational needs.

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 are achieved based on the applicable trust services criteria and HIPAA/HITECH requirements. Also, the projection to the future of any conclusions about the suitability of the design and operating 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.

### *Description of Tests of Controls*

The specific controls we tested, and the nature, timing, and results of those tests are listed in section 4.

### *Opinion*

In our opinion, in all material respects,

- a. the description presents Computer Sports Medicine Inc.'s SportsWareOnLine Injury Tracking Software System that was designed and implemented throughout the period June 1, 2025 to February 28, 2026, in accordance with the description criteria.
- b. the controls stated in the description were suitably designed throughout the period June 1, 2025 to February 28, 2026, to provide reasonable assurance that Computer Sports Medicine Inc.'s service commitments and system requirements would be achieved based on the applicable trust services criteria and HIPAA/HITECH requirements, if its controls operated effectively throughout that period and if the subservice organization and user entities applied the complementary controls assumed in the design of Computer Sports Medicine Inc.'s controls throughout that period.
- c. the controls stated in the description operated effectively throughout the period June 1, 2025 to February 28, 2026, to provide reasonable assurance that Computer Sports Medicine Inc.'s service commitments and system requirements were achieved based on the applicable trust services criteria and HIPAA/HITECH requirements, if complementary subservice organization controls and complementary user entity controls assumed in the design of Computer Sports Medicine Inc.'s controls operated effectively throughout that period.

### *Restricted Use*

This report, including the description of tests of controls and results thereof in section 4, is intended solely for the information and use of Computer Sports Medicine Inc., user entities of Computer Sports Medicine Inc.'s SportsWareOnLine Injury Tracking Software System during some or all of the period June 1, 2025 to February 28, 2026, business partners of Computer Sports Medicine Inc. subject to risks arising from interactions with the SportsWareOnLine Injury Tracking Software System, practitioners providing services to such user entities and business partners, prospective user entities and business partners, 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, business partners, subservice organizations, and other parties
- Internal control and its limitations
- Complementary user entity controls and complementary subservice organization controls and how those controls interact with the controls at the service organization to achieve the service organization's service commitments and system requirements
- User entity responsibilities and how they may affect the user entity's ability to effectively use the service organization's services
- The applicable trust services criteria and HIPAA/HITECH requirements
- The risks that may threaten the achievement of the service organization's service commitments and system 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  
April 15, 2026