



To Whom It May Concern:

We have examined Boulevard Labs, Inc.’ (“ Boulevard Labs” or the “Company”) description of its Payments-Enabled Vertical Software as a Service Platform (“Description”, “Platforms” or “System”) for the period 01-Sept-2020 - 31-Aug-2021 (“Specified Period”) and the suitability of the design and operating effectiveness of controls to meet the criteria for the Security, Availability, Processing Integrity, Confidentiality and Privacy principles set forth in TSP section 100, *Trust Services Principles, Criteria, and Illustrations for Security, Availability, Confidentiality, and Privacy* (AICPA, *Technical Practice Aids*) (“Applicable Trust Services Criteria”), and the Company’s compliance with the commitments in its statement of privacy practices throughout the Specified Period.

Our responsibility is to express an opinion on the fairness of the presentation of the Description based on the description criteria set forth in the Company’s assertion, on the suitability of the design and operating effectiveness of the controls to meet the Applicable Trust Services Criteria, and on the Company’s compliance with the commitments in its statement of privacy practices, 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 fairly presented based on the description criteria, (2) the controls were suitably designed and operating effectively to meet the Applicable Trust Services Criteria throughout the Specified Period, and (3) the Company complied with the commitments in its statement of privacy practices throughout the Specified Period.

Our examination involved performing procedures to obtain evidence about the fairness of the presentation of the Description based on the description criteria, the suitability of the design and operating effectiveness of those controls to meet the Applicable Trust Services Criteria, and on the Company’s compliance with the commitments in its statement of privacy practices. Our procedures included assessing the risks that the Description is not fairly presented, that the controls were not suitably designed or operating effectively to meet the Applicable Trust Services Criteria, and that the Company did not comply with the commitments in its statement of privacy practices. 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 and testing the Company’s compliance with the commitments in its statement of privacy practices. 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.

In our opinion, in all material respects, based on the description criteria identified in the Company's assertion:

- A. The Description fairly presents the Company's System and related privacy practices that was designed and implemented throughout the Specified Period.
- B. The controls stated in the Description were suitably designed to provide reasonable assurance that the Applicable Trust Services Criteria would be met if the controls operated effectively throughout the Specified Period, and user entities applied the complementary user entity controls contemplated in the design of the Company's controls throughout the Specified Period.
- C. The controls tested, which together with the complementary user entity controls referred to in the scope paragraph of the report, if operating effectively, were those necessary to provide reasonable assurance that the Applicable Trust Services Criteria were met, operated effectively throughout the Specified Period.
- D. The Company complied with the commitments in its statement of privacy practices throughout the Specified Period.

*ENC CPAs*

Evans Nelson & Company CPAs

September 13, 2021

