



**Insight
Assurance**

SOC 2 | ISO 27001 | PCI | HIPAA

System and Organization Controls 3 (SOC 3) Report

**Report on Instruqt B.V. Description of Its Instruqt
Platform and on the Suitability of the Design and Operating
Effectiveness of Its Controls Relevant to Security Throughout the Period
March 1, 2023, to May 31, 2023**

instruqt



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**INDEPENDENT SERVICE
AUDITOR'S REPORT**

INDEPENDENT SERVICE AUDITOR'S REPORT

To: Instruqt B.V.

Scope

We have examined Instruqt B.V.'s ('Instruqt) accompanying assertion titled "Instruqt B.V.'s Management Assertion" (assertion) that the controls within Instruqt's Platform were effective throughout the period March 1, 2023, to May 31, 2023, to provide reasonable assurance that Instruqt'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 100, 2017 Trust Services Criteria for security, availability, processing integrity, confidentiality, and privacy (AICPA, Trust Services Criteria).

Instruqt uses a subservice organization to provide hosting services. The assertion indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Instruqt, to achieve Instruqt's service commitments and system requirements based on the applicable trust services criteria. Attachment A presents the types of complementary subservice organization controls assumed in the design of Instruqt's controls. Attachment A 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 assertion indicates that certain complementary user entities are necessary, along with controls at Instruqt, to achieve Instruqt's service commitments and system requirements based on the applicable trust services criteria. Attachment A presents the complementary user entity controls assumed in the design of Instruqt'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

Instruqt 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 Instruqt service commitments and system requirements were achieved. Instruqt has also provided the accompanying assertion about the effectiveness of controls within the system. When preparing its assertion, Instruqt is responsible for selecting, and identifying in its assertion, the applicable trust service criteria and for having a reasonable basis for its assertion by performing an assessment of the effectiveness of the controls within the system.

Service Auditor's Responsibilities

Our responsibility is to express an opinion, based on our examination, on whether management's assertion, that controls within the system were effective throughout the period to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. 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 management's assertion is fairly stated, in all

material respects. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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 not effective to achieve Instruqt's service commitments and system requirements based on the applicable trust service criteria.
- Performing procedures to obtain evidence about whether controls within the system were effective to achieve Instruqt'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.

Inherent Limitations

There are inherent limitations in 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. 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 Instruqt's Platform were effective throughout the period March 1, 2023, to May 31, 2023, if complementary subservice organization controls and complementary user entities controls were effective, to provide reasonable assurance that Instruqt's service commitments and system requirements were achieved based on the applicable trust services criteria is fairly stated, in all material respects.

Insight Assurance LLC

Tampa, Florida
September 19, 2023

**INSTRUQT B.V.'S
MANAGEMENT ASSERTION**



INSTRUQT B.V.'S MANAGEMENT ASSERTION

We are responsible for designing, implementing, operating, and maintaining effective controls within Instruqt B.V.'s ('Instruqt') Instruqt Platform throughout the period March 1, 2023, to May 31, 2023, to provide reasonable assurance that Instruqt's service commitments and system requirements relevant to Security were achieved. Our description of the boundaries of the system is presented in Attachment A, titled, "Instruqt B.V.'s Management Description of its Instruqt Platform", and identifies the aspects of the system covered by our assertion.

Instruqt uses a subservice organization to provide hosting services. Attachment A indicates that effective complementary subservice organization controls are necessary, along with controls at Instruqt, to achieve Instruqt's service commitments and system requirements based on the applicable trust services criteria. Attachment A presents the types of complementary subservice organization controls assumed in the design of Instruqt's controls. Attachment A does not disclose the actual controls at the subservice organization.

Attachment A indicates that complementary user entity controls are necessary, along with controls at Instruqt, to achieve Instruqt's service commitments and system requirements based on the applicable trust services criteria. Attachment A presents the complementary user entity controls assumed in the design of Instruqt's controls.

We have performed an evaluation of the effectiveness of the controls within the system throughout the period March 1, 2023, to May 31, 2023, to provide reasonable assurance that Instruqt'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). Instruqt'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 titled "Instruqt B.V.'s Principal Service Commitments and System Requirements".

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 March 1, 2023, to May 31, 2023, if complementary subservice organization controls and complementary user entity controls were effective, to provide reasonable assurance that Instruqt's service commitments and system requirements were achieved based on the applicable trust services criteria.

Instruqt B.V.

September 19, 2023

ATTACHMENT A

INSTRUQT B.V.'S DESCRIPTION OF ITS INSTRUQT PLATFORM

COMPANY BACKGROUND

Instruqt B.V. ('Instruqt') is a company that was founded on June 5th, 2018, to provide a product adoption suite for software companies by offering interactive hands-on training environments. The organization is based out of Hilversum, The Netherlands.

DESCRIPTION OF SERVICES OVERVIEW

The Instruqt Platform provides customers with a product adoption suite. The system description in this section of the report details the Instruqt Platform.

Instruqt's core product, the Instruqt Platform (the "system") is a Software as a Service (SaaS) solution that allows customers to create hands-on interactive training labs. Using these labs, Instruqt's customers can offer the following activities to their employees, customers, and prospects:

- Create interactive, hands-on demos and product tours.
- Deliver hands-on workshops.
- Facilitate onboarding of new employees and customers.
- Provide hands-on learning capabilities to third-party systems and platforms, like learning management systems and documentation portals.

COMPONENTS OF THE SYSTEM USED TO PROVIDE THE SERVICES

The system description is comprised of infrastructure, software, people, data, and procedures.

INFRASTRUCTURE

Instruqt maintains a system inventory that includes virtual machines, computers (desktops and laptops), and networking devices (switches and routers). The inventory documents the device name, inventory type, description, and owner.

SOFTWARE

Instruqt is responsible for managing the development and operation of the Instruqt Platform system including infrastructure components such as servers, databases, and storage systems.

PEOPLE

The company employs dedicated team members to handle major product functions, including operations, and support. The IT/Engineering Team monitors the environment, as well as manages data backups and recovery. The Company focuses on hiring the right people for the right job as well as training them both in their specific tasks and on the ways to keep the company and its data secure.

Instruqt has a staff of approximately 35 organized in the following functional areas:

Management: Individuals who are responsible for enabling other employees to perform their jobs effectively and for maintaining security and compliance across the environment.

This includes:

CEO - Coert Baart

CFO - Michel den Braver

CTO - Adé Mochtar

Operations: Responsible for maintaining the availability of production infrastructure and managing access and security for production infrastructure. Only members of the Operations team have access to the production environment. Members of the Operations team may also be members of the Engineering team.

Information Technology: Responsible for managing laptops, software, and other technology involved in employee productivity and business operations.

Product Development: Responsible for the development, testing, deployment, and maintenance of the source code for the system. Responsible for the product life cycle, including adding additional product functionality.

DATA

Data as defined by Instruqt, constitutes the following:

User and account data - this includes Personally Identifiable Information (PII) and other data from employees, customers, users (customers' employees), and other third parties such as suppliers, vendors, business partners, and contractors. This collection is permitted under the Terms of Service and Privacy Policy (as well as other separate agreements with vendors, partners, suppliers, and other relevant third parties). Access to PII is controlled through processes for provisioning system permissions, as well as ongoing monitoring activities, to ensure that sensitive data is restricted to employees based on job function.

Customer data is managed, processed, and stored in accordance with the relevant data protection and other regulations, with specific requirements formally established in customer agreements, if any. Customer data is captured which is utilized by the company in delivering its services.

All employees and contractors of the company are obligated to respect and, in all cases, protect customer data. Additionally, Instruqt has policies and procedures in place for proper and secure handling of customer data. These policies and procedures are reviewed on at least an annual basis.

PROCEDURES

Management has developed and communicated policies and procedures to manage the information security of the system. Changes to these procedures are performed annually and authorized by management, the executive team, and control owners. These procedures cover the following key security life cycle areas.

Human Resources Policies and Procedures

Management has developed and communicated policies and procedures to manage the information security of the system. Changes to these procedures are performed annually and authorized by management, the executive team, and control owners.

COMPLEMENTARY SUBSERVICE ORGANIZATION CONTROLS (CSOCs)

Instruqt uses a subservice organization to provide hosting services. The management of Instruqt receives and reviews the SOC 2 report of Google Cloud Platform on an annual basis. In addition, through its daily operational activities, the management of Instruqt monitors the services performed by Google Cloud Platform to ensure that operations and controls expected to be implemented at the subservice organization are functioning effectively to meet Instruqt's service commitments and system requirements based upon the Security trust services criteria.

The assertion indicates that certain applicable trust services criteria can be met only if the Subservice Organizations controls, assumed in the design of Instruqt controls, are suitably designed and operating effectively along with related controls at the service organization.

COMPLEMENTARY USER ENTITY CONTROLS (CUECs)

Instruqt's services are designed with the assumption that certain controls will be implemented by user entities. Such controls are called complementary user entity controls. It is not feasible for all the Trust Services Criteria related to Instruqt's services to be solely achieved by Instruqt control procedures. Accordingly, user entities, in conjunction with the services, should establish their own internal controls or procedures to complement those of Instruqt.

The following complementary user entity controls should be implemented by user entities to provide additional assurance that the Trust Services Criteria described within this report are met. As these items represent only a part of the control considerations that might be pertinent at the user entities' locations, user entities' auditors should exercise judgment in selecting and reviewing these complementary user entity controls.

- Controls to provide reasonable assurance that user access including the provisioning and de-provisioning are designed appropriately and operating effectively.
- User entities are responsible for reporting issues with Instruqt systems and platforms.
- User entities are responsible for understanding and complying with their contractual obligations to Instruqt.

- User entities are responsible for notifying Instruct of changes made to the administrative contact information

ATTACHMENT B

PRINCIPAL SERVICE COMMITMENTS AND SYSTEM REQUIREMENTS

Instruqt designs its processes and procedures related to the system to meet its objectives. Those objectives are based on the service commitments that Instruqt makes to user entities, the laws, and regulations that govern the provision of the services, and the financial, operational, and compliance requirements that Instruqt has established for the services. The system services are subject to security.

Instruqt's commitments to users are communicated through Service Agreements, online Privacy Policies, Information Security Policies, and in the description of the service offered provided online.

Security Commitments

Security commitments to user entities are documented and communicated in its customer agreements, as well as in the description of the service offered and provided online.

Security commitments include, but are not limited to, the following:

- System features and configuration settings are designed to authorize user access while restricting unauthorized users from accessing information not needed for their role
- Use of intrusion detection systems to prevent and identify potential security attacks from users outside the boundaries of the system
- Regular vulnerability scans over the system and network, and penetration tests over the production environment
- Operational procedures for managing security incidents and breaches, including notification procedures
- Use of encryption technologies to protect customer data both at rest and in transit
- Use of data retention and data disposal
- Up time availability of production systems

Instruqt establishes operational requirements that support the achievement of security, confidentiality, relevant laws and regulations, and other system requirements. Such requirements are communicated in system policies and procedures, system design documentation, and agreements with customers. Information security policies define an organization-wide approach to how systems and data are protected. These include policies around how the service is designed and developed, how the system is operated, how the internal business systems and networks are managed, and how employees are hired and trained. In addition, how to carry out specific manual and automated processes required in the operation and development of the System.