



Netflow, UAB / Incogni Inc.

ISAE 3000 – Independent Limited
Assurance Report

6 August 2025

To the Management of
Netflow, UAB and Incogni Inc.
Švitrigailos g. 34, Vilnius, Lithuania

Netflow, UAB (hereinafter referred to as “Netflow” or the “Engaging Party”) engaged us to perform an independent limited assurance engagement regarding the processes implemented by Incogni Inc. (hereinafter referred to as “Incogni”). These processes relate to Incogni’s cooperation with data brokers and the deletion of customer data, as well as the assurance that Incogni does not sell its customers’ personal data. We conducted the engagement in accordance with the service description outlined in Appendix I.

We performed our assurance procedures between 26 May 2025 and 6 August 2025.

Responsibilities of the Engaging Party

Incogni’s management is responsible for overseeing the processes implemented by Incogni, including cooperation with data brokers and the deletion of customer data. This responsibility includes ensuring that these processes are conducted accurately, completely, and are appropriately presented. It also covers the design, implementation, and maintenance of internal control systems related to these operations, ensuring they are free from material misstatement, whether due to fraud or error.

Our Independence and Quality Control

We are independent of Netflow and Incogni in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code) that are relevant to our audit of financial statements and other assurance engagements. We fulfil our other ethical responsibilities in accordance with the IESBA Code.

We apply International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Responsibilities of the Practitioner

Our responsibility is to conduct an independent limited assurance engagement solely on the processes implemented by Incogni and draw a conclusion on the work we performed.

We conducted our engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised) applicable to Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE 3000 (Revised)) established by the International Auditing and Assurance Standards Board (“IAASB”). In accordance with this standard, we planned and performed our work to report if anything has come to our attention that causes us to believe that the processes implemented by Incogni do not correspond with those as described in Appendix I.

A limited assurance engagement consists of making inquiries, primarily of persons responsible for the management of above processes, and applying other evidence gathering procedures to Incogni's cooperation with data brokers and the deletion of customer data, as well as the assurance that Incogni does not sell its customers' personal data, as appropriate. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Summary of work performed

In order to draw our conclusion on the processes implemented by Incogni we planned and performed our work to obtain explanations and supporting documents that we considered necessary to obtain sufficient evidence regarding validity and accuracy of Incogni's statements listed in part (a) of the Appendix I, including the following:

- Conducted inquiries with responsible personnel to understand the processes related to data broker cooperation and customer data deletion;
- Reviewed the statement and process description provided in Appendix I to assess whether it includes relevant details and aligns with the factual claims made;
- Performed detailed testing on a random sample of 30 private and public (people-search-site) data brokers out of 263 to verify that customer data removal requests are properly initiated and processed through various channels, including API, email, people search sites, and form-filling;
- Tested a separate population of 162 data brokers in full to confirm that customer data removal procedures are in place and operate effectively;
- Verified that recurring data deletion requests are configured and executed at intervals not exceeding 90 days for private brokers and 60 days for data broker (people-search-sites) websites classified as "people-search sites", except for the cases when a customer has already been added to the data broker's suppression list;
- Obtained and reviewed the profit and loss statement and general ledger for the year ended 31 December 2024 to confirm that total revenue was generated from legitimate operations, and that no income was derived from the sale of customer data;
- Analyzed system-generated dashboard reports and underlying data sources to verify data removal request volumes and outcomes, confirming the processing of over 245 million customer data removal requests from January 2022 up until 18 July 2025;
- Reconciled reported metrics with system logs and dashboards to ensure the accuracy of volumes and processing methods used across the broker network.

The following procedures are out of scope of this engagement:

- Security testing or evaluation of internal controls unrelated to the data removal processes;
- Testing of personal data transmission encryption or broader IT security infrastructure;
- Evaluation of compliance with privacy regulations (e.g., GDPR, CCPA) beyond the factual verification of stated processes;
- Procedures unrelated to the cooperation with data brokers or deletion of customer data.

The procedures performed do not constitute a financial audit according to the International Standards on Auditing, nor an examination of compliance with laws, regulations, or other matters. Accordingly, our performance of the procedures does not result in an expression of an opinion, or any other form of assurance on Incogni's compliance with laws, regulations, or other matters.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our independent limited assurance report.

Our limited assurance engagement is performed as of 18 July 2025. The procedures we performed do not provide any assurance about Incogni's cooperation with data brokers and the deletion of customer data beyond that period.

Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that as of 18 July 2025:

1. Incogni covers fewer than 420 data brokers with data deletion requests;
2. Incogni receives removal confirmations from fewer than 420 data brokers;
3. Incogni fails to send recurring data removal requests to data brokers at intervals not exceeding 60 days (for public brokers) or 90 days (for private brokers), unless a customer has already been added in the broker's suppression list;
4. Incogni sold its customers' personal data during the year ended 31 December 2024;
5. Incogni has processed fewer than 245 million data removal requests on behalf of its customers.

Deloitte Lietuva UAB
Audit Company License No. 001275

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Lithuanian Certified Auditor
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Vilnius, the Republic of Lithuania
6 August 2025

The auditor's electronic signature applies only to the Independent Auditor's Report.

Appendix I: Incogni's Statement

Incogni Inc. is a data privacy company from Surfshark, focused on empowering customers to exercise their right to privacy by having their personal information removed from data brokers. It was created in 2021 to foster the exercise of privacy rights in a changing regulatory environment after its founders became aware of the excesses of the data broker industry. Incogni provides its services to market regions within the US, EU, UK, Canada, Switzerland, Norway, Iceland, Isle of Man, and Liechtenstein.

Incogni Inc. helps to protect its customers' privacy by approaching relevant data brokers with requests to implement their privacy rights in the form of deletion and opting out of their personal information from the data brokers' databases ('removal request'). Data brokers monetize the collection and aggregation of personal data, either through selling access to searchable databases (through websites commonly known as "people-search sites" and "people-finder sites") or through selling organized collections of personal data, in the form of datasets, directly to other organizations. The former are referred to as "public-database data brokers" as their databases are searchable by the public and individuals' data profiles are indexed by popular internet search engines. The latter are referred to as "private-database data brokers," as their databases are not searchable from publicly accessible web pages, nor do they market datasets directly to the public. Incogni Inc. leverages existing data privacy legislation to affect the removal of its customers' personal data from the databases and operations of such entities and the websites under their control.

Although relatively new to the data removal industry, Incogni Inc. has already secured a leading position on the market, having successfully processed over 245 million removal requests on behalf of its customers and garnering a positive reception from professional reviewers and customers alike. In securing Deloitte's assurance, Incogni Inc. aims to establish higher standards of transparency and accountability in the data removal services industry. Incogni Inc. prides itself on its efforts to help everyday people lead more private and secure lives, whether through its core product, educational efforts or advocacy work.

Incogni Inc. ensures that its data removal services are designed and implemented with operational transparency and verifiable data broker coverage, where "coverage" applies to the data brokers and websites from which Incogni has a track record of receiving data removal confirmations at scale and over time. We confirm, to the best of our knowledge and belief, that:

a) The accompanying description fairly presents how Incogni's data removal systems transparently match the reported number of data brokers covered, the results of communications with the brokers, the frequency of removal requests sent to data brokers, and how successful those removal requests are for Incogni's customers.

1. Incogni Inc. sends automated removal requests to a minimum of 420 data-broker websites and private data-broker databases, managing the data removal process on behalf of its customers.

2. Incogni Inc. receives and processes removal request confirmations from no fewer than the 420 data-broker websites and private data-broker databases it covers via automated removals.

3. Incogni Inc. sends recurring removal requests to data brokers every 60 days for data-broker websites classified as "people-search sites" and every 90 days for private data-broker databases. This process continues automatically unless a customer has already been added to the data broker's suppression list.

4. Incogni Inc. does not sell its customers' data.

5. Incogni Inc. has successfully processed over 245 million removal requests for its customers from data-broker websites and private data-broker databases from January, 2022 up until 18 July 2025.

b) The Incogni Inc. data removal service operates as described as of 18 July 2025.

In summary, our data removal systems are designed in a way that holds us accountable to our data removal coverage claims. Incogni Inc. successfully sends removal requests to data brokers at specified intervals and does so at scale, receiving confirmations from all covered data brokers. We do not sell our customers' data, and we transparently have their removal requests implemented on data brokers' databases and websites when they use our service.

Head of Incogni Inc.
Darius Belejevas

6 August 2025