



Proprietary & Confidential



Commercial IoT

SOC 3

Relevant to Security and Availability



OCTOBER 1, 2022 TO MAY 31, 2023

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I. Independent Service Auditor's Report

Globalstar, Inc.
300 Holiday Square Blvd.
Covington, LA 70433

To the Management of Globalstar, Inc.:

Scope

We have examined Globalstar, Inc.'s accompanying assertion in Section II titled "Globalstar, Inc.'s Assertion" (assertion) that the controls within Globalstar, Inc.'s Commercial IoT (system) were effective throughout the period October 1, 2022 to May 31, 2023, to provide reasonable assurance that Globalstar, Inc.'s service commitments and system requirements were achieved based on the trust services criteria relevant to Security and Availability (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)*.

Globalstar, Inc. uses Flexential for data center services and Amazon Web Services for cloud hosting services (subservice organizations). The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Globalstar, Inc., to achieve Globalstar, Inc.'s service commitments and system requirements based on the applicable trust services criteria. The description presents the types of complementary subservice organization controls assumed in the design of Globalstar, 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 organizations, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

Service Organization's Responsibilities

Globalstar, 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 Globalstar, Inc.'s service commitments and system requirements were achieved. Globalstar, Inc. has also provided the accompanying assertion about the effectiveness of controls within the system. When preparing its assertion, Globalstar, Inc. is responsible for selecting, and identifying in its assertion, the applicable trust services 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 (AICPA). 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 Globalstar, Inc.'s service commitments and system requirements based on the applicable trust services criteria
- Performing procedures to obtain evidence about whether controls within the system were effective to achieve Globalstar, Inc.'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.

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

Inherent Limitations

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 were 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 Globalstar, Inc.'s Commercial IoT were effective throughout the period October 1, 2022 to May 31, 2023, to provide reasonable assurance that Globalstar, Inc.'s service commitments and system requirements were achieved based on the applicable trust services criteria is fairly stated, in all material respects.

Moss Adams LLP

Dallas, Texas
September 19, 2023

II. Globalstar, Inc.'s Assertion

We are responsible for designing, implementing, operating, and maintaining effective controls within Globalstar, Inc.'s Commercial IoT (system) throughout the period October 1, 2022 to May 31, 2023 to provide reasonable assurance that Globalstar, Inc.'s service commitments and system requirements relevant to Security and Availability were achieved. Our description of the boundaries of the system is presented in Section III titled "Globalstar, Inc.'s Description of the Boundaries of Its Commercial IoT" and identifies the aspects of the system covered by our assertion.

We have performed an evaluation of the effectiveness of the controls within the system throughout the period October 1, 2022 to May 31, 2023, to provide reasonable assurance that Globalstar, Inc.'s service commitments and system requirements were achieved based on the trust services criteria relevant to Security and Availability (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)*. Globalstar, Inc.'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 Section III titled "Globalstar, Inc.'s Description of the Boundaries of Its Commercial IoT".

Globalstar, Inc. uses Flexential for data center services and Amazon Web Services for cloud hosting services (subservice organizations). The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Globalstar, Inc., to achieve Globalstar, Inc.'s service commitments and system requirements based on the applicable trust services criteria. The description presents the types of complementary subservice organization controls assumed in the design of Globalstar, Inc.'s controls. The description does not disclose the actual controls at the subservice organizations.

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 October 1, 2022 to May 31, 2023, to provide reasonable assurance that Globalstar, Inc.'s service commitments and system requirements were achieved based on the applicable trust services criteria.



III. Globalstar, Inc.'s Description of the Boundaries of Its Commercial IoT

A. System Overview

1. Services Provided

COMPANY OVERVIEW

Globalstar, Inc. (Globalstar or the Company) is a provider of mobile satellite voice and data services. The Company operates a Low Earth Orbit (LEO) satellite constellation and a global network of ground stations to provide services in over 120 countries. The Globalstar second-generation constellation of LEO satellites offers services to commercial and recreational users.

The Company provides the following communication services:

- Two-way voice communication and data transmissions via its phones
- One-way or two-way communication and data transmissions using mobile devices, including its SPOT family of products
- One-way data transmissions using a mobile or fixed device that transmits its location and other information to a central monitoring station, including its Commercial Internet of Things (IoT) products
- Satellite network access and related services
- Engineering and other communication services

Globalstar has a worldwide allocation of radio frequency spectrum in the international radio frequency tables administered by the International Telecommunications Union. Access enables Globalstar to design satellites, networks, and terrestrial infrastructure enhancements more cost effectively because the products and services can be deployed and sold worldwide. In addition, this broad spectrum assignment enhances the Company's ability to capitalize on existing and emerging wireless and broadband applications.

Many land-based and maritime industries make use of the various Globalstar products and services from remote areas beyond the reach of cellular and landline telephone services. Global customer segments include oil and gas, government, mining, forestry, commercial fishing, utilities, military, transportation, heavy construction, emergency preparedness, and business continuity, as well as individual recreational users. Globalstar data communication services are used for a variety of asset and personal tracking, data monitoring, emergency response, and supervisory control and data acquisition applications.

Globalstar has approximately 760,000 subscribers worldwide, principally within the following markets: public safety and disaster relief; recreation and personal; oil and gas; government; maritime and fishing; natural resources, mining and forestry; construction; utilities; animal tracking; and transportation. Globalstar's system offers customers cost-effective communications solutions completely independent of cellular coverage.



The scope of this report is the Commercial IoT services offered, operated, and used for North American and international operations.

COMMERCIAL IOT

Commercial IoT is currently a one-way data service from a solar or battery powered, fixed, or mobile device over the Globalstar system that can be used to track and monitor assets. Subscribers use the Commercial IoT devices for a host of applications, including: to track assets, such as cargo containers and rail cars; to monitor utility meters; and to monitor oil and gas assets.

At the heart of the Commercial IoT service is a demodulator and Radio Frequency (RF) interface, called an appliqué, which is located at a gateway and an application server in Globalstar facilities. The appliqué-equipped gateways provide coverage over vast areas of the globe. The small size of the IoT devices makes them attractive for use in tracking asset shipments, monitoring unattended remote assets, trailer tracking, and mobile security.

The Company designed its Commercial IoT service to be a cost-effective solution for sending data, such as geographic coordinates, from assets or individuals in remote locations to a central monitoring station. Customers realize an efficiency advantage from tracking assets on a single global system as compared to several regional systems.

Globalstar's Commercial IoT use cases also include deployments that support environmentally friendly initiatives, including remote monitoring of fluid levels and tanks, which replaces the need for motor vehicles to access these assets, as well as asset monitoring solutions for solar lighting and other renewable energy sources.

2. Infrastructure

SATELITE NETWORK

Globalstar's constellation of LEO satellites includes primarily its second-generation satellites. The satellite network is designed to maximize the probability that at least one satellite is visible from any point on the Earth's surface between the latitudes 70° north and 70° south. The satellite network includes redundant satellite operation control facilities in Covington, Louisiana; Milpitas, California; and Aussaguel, France.

In the United States, the Federal Communications Commission (FCC) has authorized Globalstar to operate between 1610-1618.725 MHz for "Uplink" communications from mobile earth terminals to satellites and between 2483.5-2500 MHz for "Downlink" communications from satellites to mobile earth terminals. The FCC has also authorized Globalstar to operate its gateways with its first and second-generation satellites in the 5091-5250 and 6875-7055 MHz bands.



GROUND NETWORK

The satellite constellation communicates with a network of gateways, each of which serves an area of approximately 700,000 to 1,000,000 square miles. A gateway must be within line-of-sight of a satellite and the satellite must be within line-of-sight of the subscriber to provide services. Globalstar has positioned gateways to provide coverage over most of the Earth's land and human population. Each of the gateways has multiple antennas that communicate with satellites and pass communications seamlessly between antenna beams and satellites as the satellites traverse the gateways, thereby reflecting the signals from users' terminals to gateways.

Once a satellite acquires a signal from an end-user, Globalstar authenticates the user and establishes the data channel to complete the transmission to the internet for data communications. The network's design enables fast and cost-effective system maintenance and upgrades because the system's software and much of its hardware are located on the ground.

Multiple gateways allow the system to be reconfigured quickly in order to extend another gateway's coverage to make up for lost coverage from a disabled gateway or to handle surges in demand. The ground network includes ground equipment, which uses patented Code-Division Multiple Access (CDMA) technology to permit communication to multiple satellites. The system architecture provides full frequency re-use. This maximizes satellite diversity, which maximizes quality, and network capacity as the system can reuse the assigned spectrum in every satellite beam in every satellite. In addition, Globalstar has developed a proprietary technology for Commercial IoT services.

3. Software

GLOBALSTAR SYSTEM PLANNING CENTER (GSPC)

The GSPC is housed at geographically diverse Tier III, HITRUST CSF certified third-party colocation data centers. The application is maintained by Globalstar Ground Systems Software group and runs on redundant Unix systems. GSPC is the planning software that generates predictive data for the Globalstar ground infrastructure. GSPC is not a real-time system.

The GSPC is responsible for assigning gateway antennas to track Globalstar satellites for purposes of supporting Commercial IoT traffic. Contact assignments are sent to the Antenna Management System (AMS) at each site to control each antenna. The GSPC uses orbit and attitude data (provided by the Mission Analysis system) to model each satellite's orbit and attitude to determine the visibility of each satellite at each gateway location and optimally assign these periods to an antenna, in order to maximize overall satellite coverage.

AMS

AMS is a suite of Java applications that run at each ground station. Maintained by Globalstar System Services and Gateway Engineering, the applications and database run in a fault-tolerant, virtual Linux environment, allowing the systems to continue operating without interruption in the event of a hardware failure.



Using predicted satellite location data and satellite contact assignments provided by GSPC, AMS interacts with processors in each antenna at the ground stations to accurately track the satellites while passing over a site. The AMS also performs automated RF calibration and switching logic to maintain controlled RF power levels in accordance with antenna and system specifications.

4. People

ORGANIZATION AND HUMAN RESOURCES (HR)

Globalstar's overall business operations are under the direction of its Chief Executive Officer, Board of Directors led by the Executive Chairman, and Globalstar's Executive Team. The Executive Team is charged with management of the Company and sets the goals and objectives for the organization. The Board of Directors consists of members of management and independent members that have relevant industry and domain expertise and maintain oversight over management.

Globalstar has nearly 350 employees in 14 countries around the world. The organizational structure, reporting lines, roles, and responsibilities are clearly defined using detailed job descriptions for each position. These job descriptions are posted on the Company's intranet and available to internal users.

5. Data

DATA BACKUP AND RECOVERY

All customer data residing within the Globalstar production environment is hosted at two fully redundant colocation data centers located within Plano, Texas and Las Vegas, Nevada operated and managed by Flexential. Both data center locations are rated Tier III or higher for uptime and redundancy. Globalstar also utilizes Amazon Web Services (AWS) for production data.

The fully replicated secondary site and multiple availability zones are utilized to enable redundancy and business continuity in the event of a disaster. Daily application and database backups are performed using automated systems. Backup failures are monitored by management. Periodic testing is performed to ensure the viability of backups.

6. Processes and Procedures

As a publicly traded company, Globalstar management has a governance structure in place that is supported by policies and procedures to outline organizational responsibilities, operational processes, and IT governance. Policies are reviewed annually and are updated as needed to reflect changes to processes.

Areas covered by documented policies include, but are not limited to, the following:

- Employment Policies
- Employee Communications
- Safety and Health
- Standards of Conduct and Corrective Action



- Corrupt Practices
- Conflict of Interest
- Sarbanes-Oxley Act

B. Principal Service Commitments and System Requirements

Globalstar designs its processes and procedures related to the system to meet its objectives. Those objectives are based on the service commitments that Globalstar makes to user entities, the laws and regulations that govern the provision of products and services to its customers, and financial, operational and compliance requirements. Security commitments to user entities are documented and communicated in agreements, as well as in the description of the service offering.

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.

C. Complementary Subservice Organization Controls

Globalstar's controls related to the Commercial IoT system cover only a portion of overall internal control for each user entity of Globalstar. It is not feasible for the criteria related to the Commercial IoT system to be achieved solely by Globalstar. Therefore, each user entity's internal controls must be evaluated in conjunction with Globalstar's controls, taking into account the types of controls expected to be implemented by the subservice organization as described below.

Complementary Subservice Organization Controls	
Flexential	
1	The subservice organization has implemented controls to communicate the status of internal controls within the subservice provider's environment, including any failures or exceptions related to the functioning of internal controls.
2	The subservice organization has implemented appropriate physical access and security controls in order to prevent unauthorized access to sensitive data and equipment.
3	The subservice organization has implemented appropriate logical access and security controls in order to prevent unauthorized access to sensitive data and equipment.
4	The subservice organization has implemented appropriate environmental controls in order to meet availability and other service level commitments.
Amazon Web Services	
5	The subservice organization has implemented controls to communicate the status of internal controls within the subservice provider's environment, including any failures or exceptions related to the functioning of internal controls.
6	The subservice organization has implemented appropriate physical access and security controls in order to prevent unauthorized access to sensitive data and equipment.



Complementary Subservice Organization Controls

7	The subservice organization has implemented appropriate logical access and security controls in order to prevent unauthorized access to sensitive data and equipment.
8	The subservice organization has implemented appropriate environmental controls in order to meet availability and other service level commitments.
9	The subservice organization has implemented appropriate redundancy and backup controls for the underlying cloud infrastructure in order to meet availability and service level commitments.

