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Khan Academy, Inc.
1200 Villa Street, Suite 200
Mountain View, California 94041

June 20, 2024

RE: ENGAGEMENT SUMMARY FOR KHAN ACADEMY TYPE 2 SYSTEM AND ORGANIZATION CONTROLS (SOC) 2 EXAMINATION

To Whom It May Concern:

I would like to confirm that Schellman & Company, LLC (Schellman) was engaged to perform a Type 2 SOC 2 examination for Khan Academy's Khan Academy Educational Platform. Our examination focused on the control activities that support the achievement of the Trust Services Criteria described in Attachment A to this letter.

The review period specified by Khan Academy for the purposes of our examination was April 1, 2023, to March 31, 2024. Our fieldwork procedures were completed in March 2023, and the results of the examination were provided to Khan Academy with the testing results summarized in Attachment B of this letter.

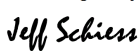
Please be advised that this letter summarizes services and deliverables provided to the Khan Academy and does not replace the user entities' responsibility to review the report in its entirety.

Schellman has provided summary for the sole benefit of Khan Academy and Schellman assumes no liability to any third party related to those services, deliverables, or the contents of this letter. Furthermore, all express or implied conditions, representations, and warranties including, without limitation, any implied warranty or condition of merchantability, fitness for a particular purpose, satisfactory quality, accuracy of information content, or arising from usage, are expressly disclaimed by Schellman.

Please notify Khan Academy if you require any further information.

Sincerely,

DocuSigned by:


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6/20/2024

Jeff Schiess
Managing Director
Schellman & Company, LLC

About Schellman

"Schellman" is the brand name under which Schellman & Company, LLC and Schellman Compliance, LLC provide professional services. Schellman & Company, LLC and Schellman Compliance, LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Schellman & Company, LLC is a licensed certified public accounting firm (Florida license number AD62941) registered with the Public Company Accounting Oversight Board (PCAOB) that provides attest services to its clients, and Schellman Compliance, LLC provides non-attest cybersecurity and compliance professional services to its clients. Schellman Compliance, LLC is not a licensed CPA firm. Schellman & Company, LLC and Schellman Compliance, LLC are independently owned and are not liable for the services provided by any other entity providing services under the Schellman brand. Our use of the terms "our firm" and "we" and "us" and terms of similar import, denote the alternative practice structure conducted by Schellman & Company, LLC and Schellman Compliance, LLC.

ATTACHMENT A – SOC 2 TRUST SERVICES CATEGORIES LISTING

TSP SECTION 100 TRUST SERVICES CATEGORIES SPECIFIED BY KHAN ACADEMY	
Security	Information and systems are protected against unauthorized access, unauthorized disclosure of information, and damage to systems that could compromise the availability, integrity, confidentiality, and privacy of information or systems and affect the entity's ability to meet its objectives.

ATTACHMENT B – SUMMARY FINDINGS

Summary Table

The below table documents the applicability and testing results for control activities that support the achievement of the Trust Service Criteria. Test results not deemed as control deviations are noted by the phrase “No exceptions noted.” in the test result column of the table below. Any phrase other than the aforementioned, constitutes either a criteria that is not applicable to Khan Academy, a test result that is the result of non-occurrence, a change in the application of a control activity, or a deficiency in the operating effectiveness of a control activity.

TRUST SERVICES CATEGORY	CRITERIA	TEST RESULTS	TRUST SERVICES CATEGORY	CRITERIA	TEST RESULTS
Security	CC1.1	No exceptions noted.	Security	CC6.3	No exceptions noted.
	CC1.2	No exceptions noted.		CC6.4*	No exceptions noted.*
	CC1.3	No exceptions noted.		CC6.5*	No exceptions noted.*
	CC1.4	No exceptions noted.		CC6.6	No exceptions noted.
	CC1.5	No exceptions noted.		CC6.7	No exceptions noted.
	CC2.1	No exceptions noted.		CC6.8	No exceptions noted.
	CC2.2	No exceptions noted.		CC7.1	No exceptions noted.
	CC2.3	No exceptions noted.		CC7.2	No exceptions noted.
	CC3.1	No exceptions noted.		CC7.3	No exceptions noted.
	CC3.2	No exceptions noted.		CC7.4	No exceptions noted.
	CC3.3	No exceptions noted.		CC7.5	No exceptions noted.
	CC3.4	No exceptions noted.		CC8.1	No exceptions noted.
	CC4.1	No exceptions noted.		CC9.1	No exceptions noted.
	CC4.2	No exceptions noted.		CC9.2	No exceptions noted.
	CC5.1	No exceptions noted.			
	CC5.2	No exceptions noted.			
	CC5.3	No exceptions noted.			
	CC6.1	No exceptions noted.			
	CC6.2	No exceptions noted.			

* The cloud hosting services provided by Google Cloud Platform (GCP) were not included within the scope of the examination. This applicable trust services criterion is intended to be met by controls at GCP, alone or in combination with controls at Khan Academy, and certain controls are expected to be implemented at GCP to achieve Khan Academy’s service commitments and system requirements based on the applicable trust services criteria.