



Date: 23-Jul-2024 | 10:30:25 AM PDT

Atlassian Corporation Plc. Customers:

Moss Adams, LLP prepared the latest SOC 2 Type II report relevant to the following Atlassian Cloud products, pursuant to Statement on Standards for Attestation Engagements #18 (SSAE #18), and the report dated May 15, 2024. This report includes tests of operating effectiveness for the period ending March 31, 2024.

- Loom

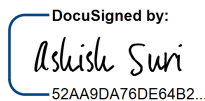
Atlassian recognizes the need to maintain an appropriate internal control environment and report upon the effectiveness, as well as material changes to its internal controls. As of 23-Jul-2024, I am not aware of any material changes in our control environment that would adversely affect the Auditor's Opinion reached in the March 31, 2024, report for the above product.

You should also be aware that Atlassian, as a normal part of its operations, continually updates its services and technology as appropriate. In addition, the controls for Atlassian were designed with certain responsibilities required of the system users (See User Control Considerations in the SOC 2 report). Atlassian controls must always be evaluated in conjunction with an assessment of the strength of these user controls.

SOC 2 Type II audits are a review of control performance over a period of time. This means evidence for all controls throughout the period (which covers April 1st through March 31st) need to be evaluated, tested, and evidence (including samples for the entirety of the period) need to be reviewed. Atlassian began the external audit at the start of March, and it spanned two to three months. Once the audit was completed, the report was prepared and made available to customers around mid May this year.

Finally, to conclude upon the design and effectiveness of internal controls for Atlassian, you must read the reports relevant to the above product and the corresponding report available for download at <https://www.atlassian.com/trust/compliance/resources/soc2>. This letter is not intended to be a substitute for the SOC 2 report.

Sincerely,

DocuSigned by:  
  
52AA9DA76DE64B2...

Ashish Suri  
Head of Governance, Risk and Compliance, Atlassian