

From: Wix LTD.

To: Fahn Kanne Control Management Grant Thornton Israel  
32 Ha'masger St' - Tel Aviv, Israel

January 07, 2024

We are providing this letter in connection with your examination to report on Wix's (the "Company") description of its Editor and Studio system (the "System") titled "Wix's Service Organization's Description of its Cloud-based Development Platform Services ("description") were effective throughout the period October 1, 2022 to September 30, 2023 (the "specified period"), to provide reasonable assurance that the Company'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*).

We confirm that we are responsible for our assertion that the controls within the Company's System were effective throughout the specified period to provide reasonable assurance that the Company's service commitments and system requirements were achieved based on the applicable trust services criteria.

We confirm, to the best of our knowledge and belief, as of October 1, 2022 to September 30, 2023, the following representations made to you during your examination.

1. We reaffirm our assertion.
2. We have evaluated the suitability of the design and operating effectiveness of our controls to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria, and all relevant matters have been considered and reflected in our evaluation and in our assertion.
3. We have provided you with:
  - a. All information, such as records and documentation, including service level agreements, of which management is aware and access that is relevant to your examination and our assertion;
  - b. Unrestricted access to personnel within the Company with information of relevance during your examination;
  - c. Additional information you have requested for examination purposes; and
  - d. Full responses and information to all inquiries and requests made to us by you during your examination.
4. All relevant matters are reflected in the evaluation of the assertion.
5. We acknowledge responsibility for our assertion and for:
  - a. Presenting the description of the boundaries of the System and the service organization's principal service commitments and system requirements and identifying the aspects of the System covered by our assertion.
  - b. The suitability of the design and operating effectiveness of the controls within the System to provide reasonable assurance that the Company's service commitments and system requirements were achieved based on the applicable trust services criteria; and
  - c. Selecting the trust services category or categories to be included within the scope of the examination and determining that they are appropriate for our purposes.
6. There are no misstatements, including omissions in the description of the boundaries of the System and the service organization's principal service commitments and system requirements, of which we are aware.
7. There are no instances, of which we are aware, in which controls were not suitably designed.
8. There are no instances, of which we are aware, in which controls were not implemented.
9. There are no instances, of which we are aware, of controls not operating effectively or as described to you.

10. There have been no communications, written or oral, from regulatory agencies, user entities, or others affecting our assertion, the presentation of the description of the boundaries of the System and the service organization's principal service commitments and system requirements, or the suitability of the design or operating effectiveness of the controls within the System to provide reasonable assurance that the Company's service commitments and system requirements were achieved, including communications received between the end of the specified period and the date of your report.
11. There are no other known matters contradicting the presentation of the description of the boundaries of the System and the service organization's principal service commitments and system requirements, the suitability of the design or operating effectiveness of the controls within the System to provide reasonable assurance that the Company's service commitments and system requirements were achieved, or our assertion.
12. There are no instances, of which we are aware, of noncompliance with laws and regulations and/or uncorrected misstatements attributable to the Company that may affect one or more user entities.
13. We have no knowledge of any instances of noncompliance with laws and regulations or uncorrected misstatements that could affect the presentation of the description of the boundaries of the System and the service organization's principal service commitments and system requirements, the suitability of the design or operating effectiveness of the controls within the System to provide reasonable assurance that the Company's service commitments and system requirements were achieved, or our assertion.
14. We have no knowledge of any actual, suspected, or alleged fraud by the Company's management or employees affecting the presentation of the description of the boundaries of the System and the service organization's principal service commitments and system requirements, the suitability of the design or operating effectiveness of the controls within the System to provide reasonable assurance that the Company's service commitments and system requirements were achieved, or our assertion.
15. We have no knowledge of any system incidents that resulted in a significant impairment of the Company's achievement of its service commitments and system requirements during the specified period.
16. There are no changes in the Company's controls that are likely to be relevant to report users through the date of this letter.
17. No events have occurred subsequent to the specified period through the date of this letter that could have a material effect on the presentation of the description of the boundaries of the System and the service organization's principal service commitments and system requirements, the suitability of the design or operating effectiveness of the controls within the System to provide reasonable assurance that the Company's service commitments and system requirements were achieved, or our assertion.

We understand that your examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The examination was designed for the purpose of expressing an opinion about whether management's assertion that the controls within the Company's System were effective through the specified period to provide reasonable assurance that the Company's service commitments and system requirements were achieved based on the applicable trust services criteria is fairly stated, in all material respects. We also understand that the opinion was based on your examination and that the procedures performed in the examination were limited to those that you considered necessary.

Wix LTD.

**Rachmani Israel**  
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