



Kisters AG
Aachen

A T T E S T A T I O N

from an independent auditor
on an examination of the measures to be
implemented for the IaaS service model
of the cloud provider Kisters AG, Aachen

for the period
from 01.07.2023 to 30.06.2024

with regard to the fulfillment of the requirements of the Federal Office for Safety
in Information Technology (BSI)
in the Cloud Requirements Catalog
Computing (C5) defined basic requirements

C. Audit opinion

Independent auditor's report on an audit of the measures to be implemented by cloud providers for the SaaS service model

To the legal representatives of Kisters AG

We have assessed with reasonable assurance the suitability, implementation and effectiveness of the measures to be implemented by Kisters AG for the IaaS service model for the period from July 1, 2023 to June 30, 2024. The measures are suitable if they counter the risks of non-achievement of the criteria mentioned below with sufficient certainty. Please refer to Appendix 2 below for a description of the measures to be implemented by the cloud provider and the audit procedures performed.

Responsibility of the legal representatives

The legal representatives are responsible for ensuring that the measures are implemented in accordance with the criteria listed below in all material respects.

- be designed in such a way that they are suitable,
- are implemented and are effective, i.e. also
- monitored and documented.

Due to existing inherent limitations of systems, these measures can only fulfill the criteria with sufficient rather than absolute certainty.

The criteria for the suitability and effectiveness of the measures to be implemented include the objectives contained in the *IDW Audit Guidance: The Audit of Cloud Services (IDW PH 9.860.3)* for the IaaS service model.

Responsibility of the auditor

Our responsibility is to express an opinion with reasonable assurance, based on our audit, as to whether the measures to be implemented by the cloud service provider are appropriate in all material respects.

- were suitable and
- were implemented and effective in the period under review.

We conducted our audit in accordance with the IDW Auditing Standard: *IT Audit outside the Audit of Financial Statements (IDW PS 860)* and the IDW Audit Guidance: *The Audit of Cloud Services (IDW PH 9.860.3)*.

Our audit firm has applied the requirements for the quality assurance system of the IDW Quality Assurance Standard: *Requirements for Quality Assurance in the Auditing Practice (IDW QS 1)* have been applied.

We have complied with the professional duties in accordance with the WPO and the BS WP/vBP, including the independence requirements.

In accordance with these requirements, we must plan and perform the audit in such a way that we can make the aforementioned judgments with reasonable assurance.

An audit in accordance with *IDW PS 860* and *IDW PH 9.860.3* comprises the performance of audit procedures to obtain sufficient appropriate audit evidence to express an opinion.

For the assessment of the measures to be implemented, the audit must be planned and performed in such a way that significant deficiencies in the suitability, implementation and effectiveness of the measures implemented are detected with reasonable assurance. This audit includes the performance of audit procedures as part of a structural and functional audit to obtain sufficient appropriate audit evidence to express an opinion.

Audit opinion

In our opinion, the measures to be implemented by the cloud provider were appropriate in all material respects

- suitable and
- implemented in the audited period and
- effective in the period under review.

**Inherent limits of the audited for the provision of cloud services
relevant IT system**

Even an effective system is subject to inherent limitations, meaning that the criteria may not be met in key respects without this being recognized and prevented or detected by the system in good time.

Order conditions

We issue this auditor's report on the basis of the engagement agreed with the company, which is also based on the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften dated January 1, 2024, which are attached to this auditor's report, also with effect vis-à-vis third parties.

Cologne, September 26, 2024

HKKG GmbH
Auditing company



Diplom-Kaufmann (FH)
Andreas Glasmacher
Auditor



ppa.
Lukas Ernst, M.A
ISMS Auditor/Lead Auditor ISO 27001

