



Kisters AG
Aachen

DESCRIPTION

of the cloud service of Kisters AG relevant to security, confidentiality and availability with a report by the independent auditor, including tests carried out and their results

for the period
from 01.07.2023 to 30.06.2024

System and Organization Controls (SOC) 2 Type 2

A. Report of an independent auditor

Report of the independent auditor
to the Management Board of Kisters AG, Aachen

Scope

We have prepared the description in the section titled "System Description of Kisters AG's Cloud Service Product for the Period 01.07.2023 to 30.06.2024" based on the criteria in paragraph 1.34 of the AICPA guidance "*Reporting on Controls at a Service Organization Relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2SM)*" (descriptive criteria) and assessed the suitability of the design and operating effectiveness of the controls described therein to meet the criteria for the security and availability principles set forth in TSP Section 100A, *Trust Services Principles, Criteria, and Illustrations for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Technical Practice Aids)* (applicable trust services criteria) for the entire period from July 1, 2023 to June 30, 2024.

The information about Kisters AG's future plans for new systems has not been subjected to the procedures applied in testing the description of the cloud service product and the suitability of the design and operating effectiveness of the controls to meet the relevant applicable trust services criteria specified in the description of the cloud service product.

Responsibilities of the service organization

Kisters AG has submitted its accompanying declaration entitled "Declaration of the legal representatives (including the description of the cloud service and the principles, procedures and measures applied by the cloud provider)" with regard to the adequacy of the description based on the description criteria and the suitability of the design and operating effectiveness of the controls described therein to meet the applicable trust services criteria.

Kisters AG is responsible for (1) the preparation of the description and the statement; (2) the completeness, accuracy and manner of presentation of both the description and the statement; (3) the provision of the services covered by the description; (4) the identification of the controls that satisfy the applicable trust services criteria and their specification in the description; and (5) the design, implementation and documentation of the controls to satisfy the applicable trust services criteria.

Responsibilities of the auditor

Our task is to,

- make a judgment as to the adequacy of the presentation based on the description criteria; and
- express an opinion on the suitability of the design and operating effectiveness of the controls to meet the applicable trust services criteria based on our audit.

We conducted our audit in accordance with auditing standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether (1) the description is fairly stated based on the description criteria and (2) the controls were adequately designed and operating effectively to comply with the applicable trust services criteria throughout the period from July 1, 2023 to June 30, 2024.

Our audit included performing procedures to obtain evidence about (1) the fairness of the presentation of the Statement based on the Statement criteria and (2) the suitability of the design and operating effectiveness of these controls to meet the applicable trust services criteria. Our procedures included evaluating the risks that the statement is not fairly stated and that the controls were not adequately designed or that the controls are not adequately designed or operating effectively to meet the applicable trust services criteria.

Our procedures included testing the operating effectiveness of those controls that we considered necessary to provide reasonable assurance that the applicable trust services criteria were met. Our audit also included an evaluation of the overall presentation of the Statement. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Inherent limits

Due to their nature and inherent limitations, controls in a service organization do not always operate effectively to meet the applicable trust services criteria. Also, the projection of an evaluation of the adequacy of the description's representation or conclusions about the suitability of the design or operating effectiveness of controls to meet the applicable trust services criteria into the future is subject to the risk that the system will change or that the controls in a service organization will become inadequate or fail.

Statement

In our opinion

- a. the description gives a true and fair view, in all material respects, of the scheme designed and implemented for the period from July 1, 2023 to June 30, 2024 on the basis of the description criteria set out in Kisters AG's declaration and the applicable trust services criteria;
- b. the controls specified in the description were designed, in all material respects, to provide reasonable assurance that the applicable trust services criteria would be met if the controls had been operating effectively throughout the period from July 1, 2023 to June 30, 2024, based on the description criteria specified in Kisters AG's declaration and the applicable trust services criteria;
- c. Based on the descriptive criteria stated in Kisters AG's declaration and the applicable trust services criteria, did the controls tested operate effectively in all material respects, i.e., were they, when effective, necessary to provide reasonable assurance that the applicable trust services criteria were met?
- d. trust services criteria were met in the entire period from 01.01.2023 to 31.12.2023.

Description of the control tests

The specific controls that were tested and the nature, timing and results of those tests are disclosed in the "Applicable Trust Services Principles, Criteria, and Related Controls, Audit Procedures and Results of Audit Procedures" section of this Type 2 report in columns 2, 4 and 5, respectively.

Restricted use

This report and the description of the control tests and their results are intended solely for the information and use of Kisters AG, users of Kisters AG's cloud service product during all or part of the period from 01.07.2023 to 30.06.2024, potential users, independent auditors and professionals providing services to such users, and regulators who have sufficient knowledge and understanding of the following:

- the type of service provided by the service organization
- how the system of the service organization interacts with the user units or other parties

- Internal control and its limits
- the applicable trust services criteria
- the risks that may jeopardize compliance with the applicable trust services criteria and how the controls address these risks

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, 26.09.2024

HKKG GmbH
Auditing company



Diplom-Kaufmann (FH)
Andreas Glasmacher
Auditor



ppa.
Lukas Ernst, M.A
Head of IT and ISMS audits
ISMS Auditor /
Lead Auditor according to ISO 27001

