



**Kisters AG**  
**Aachen**

**AUDIT REPORT**

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

**for the period**  
**from July 1, 2024, to June 30, 2025**

with regard to compliance with the requirements of the Federal Office for  
Information Security  
Information Technology (BSI) in the Cloud Computing Requirements Catalog  
Computing (C5)

## **Audit opinion**

### **Audit opinion of the independent auditor on an audit of the measures to be implemented by cloud providers for the IaaS service model**

To the legal representatives of Kisters AG

We have audited the measures to be implemented by Kisters for the IaaS service model and the appropriateness, implementation, and effectiveness of these measures for the period from July 1, 2024, to June 30, 2025, with reasonable assurance. The measures are appropriate if they address the risks of not achieving the criteria listed below with reasonable assurance.

### **Responsibility of the legal representatives**

The legal representatives of the cloud provider are responsible for preparing the cloud provider's statement. This includes responsibility for the internal controls they deem necessary to prepare a statement that is free from material errors, whether intentional or unintentional.

Furthermore, the legal representatives are responsible for ensuring that the measures meet the criteria listed below in all material respects

- are designed to be suitable for
- implemented and effective, i.e. also
- monitored and documented.

Due to the inherent limitations of systems, these measures can only meet the criteria with reasonable rather than absolute certainty.

The criteria for preparing the statement by Kisters' legal representatives and for the suitability and effectiveness of the measures to be implemented include the objectives contained in the IDW Audit Note: The Audit of Cloud Services (IDW PH 9.860.3) for the service model.

## **Responsibility of the auditor**

Our responsibility is to express an opinion with reasonable assurance based on our audit as to whether the statement by the legal representatives of Kisters is free from material misstatements in all material respects. This opinion also extends to whether the measures described in the statement by the legal representatives of Kisters and to be implemented by Kisters were appropriate in all material respects and were implemented and effective during the period audited.

We conducted our audit in accordance with the IDW Auditing Standard: IT Auditing Outside the Financial Statement Audit (IDW PS 860) and the IDW Auditing Note: The Audit of Cloud Services (IDW PH 9.860.3).

Our auditing firm applied the requirements for the quality assurance system of the IDW Quality Assurance Standard: Requirements for Quality Management in Auditing Practice (IDW QMS 1).

We have complied with the professional obligations under the WPO and the BS WP/vBP, including the requirements for independence.

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

An audit in accordance with IDW PS 860 and IDW PH 9.860.3 involves performing audit procedures to obtain sufficient appropriate audit evidence to be able to express the corresponding audit opinions. This includes assessing the risks of material misstatements, whether intentional or unintentional, in the statement of the legal representatives of Kisters. An audit also includes assessing the principles, procedures, and measures applied by Kisters' legal representatives in preparing the declaration, as well as the reasonableness of the judgment exercised by Kisters' legal representatives.

Kisters, as well as the reasonableness of the judgment exercised by the legal representatives. However, the objective is not to express an audit opinion on the internal control system relevant to the preparation of the declaration by the legal representatives of Kisters.

In order to assess 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 identified with reasonable assurance. This audit includes performing audit procedures as part of a structural and functional audit in order to obtain sufficient appropriate audit evidence to be able to issue a corresponding audit opinion.

We believe that the audit evidence we have obtained is sufficient and appropriate to serve as a basis for our audit opinion.

### **Audit opinion**

In our opinion, the statement by the legal representatives of the cloud provider is free from material misstatements in all material respects, and the measures described in the statement by the legal representatives of the cloud provider and to be implemented by the cloud provider were appropriate in all material respects.

- and
- implemented during the period audited and
- effective during the period audited.

### **Inherent limitations of the audited IT system relevant to 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 material respects without this being detected and prevented or detected in a timely manner by the system.

The statement by the legal representatives of the cloud provider on the measures to be implemented was prepared on November 1, 2025; the comments on the audit procedures for assessing the effectiveness of these measures cover the period from July 1, 2024, to June 30, 2025. Transferring this information to a future date carries the risk that incorrect conclusions will be drawn due to changes made to the principles, procedures, and measures.

## Terms of engagement

We issue this audit opinion on the basis of the engagement agreement concluded with the company, which is also based on the General Terms and Conditions for Auditors and Auditing Companies dated January 1, 2024, attached to this audit opinion, with effect vis-à-vis third parties.

Cologne, November 24, 2025

HKKG GmbH  
Auditing company



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