



Kisters AG
Aachen

A U D I T O P I N I O N

of Kisters AG's cloud services relevant to security, confidentiality, and availability,
with a report from an independent auditor, including tests performed and their
results

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

System and Organization Controls (SOC) 2 Type 2 Report
in accordance with the
International Standard on Assurance Engagements (ISAE) 3000 (Revised)

HKKG GmbH
Auditing company

Report of an Independent Auditor

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

Scope

We have reviewed the description attached in Appendix 2 entitled "Appendix 2 – System Description of the Cloud Service" (Description) 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 2 SM)*" (description criteria) and the suitability of the design and operational effectiveness of the controls described therein to meet the criteria for the security, confidentiality, 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)*, are examined for the entire period from July 1, 2024, to June 30, 2025.

The information about Kisters AG's future plans for new systems was not subject to the procedures applied in the audit of the description of the cloud service product and the suitability of the design and operational effectiveness of the controls to meet the applicable trust services criteria specified in the description of the cloud service product.

Responsibilities of the service organization

Kisters AG has provided its accompanying statement entitled "Statement by the legal representatives (including a 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 operational effectiveness of the controls described therein to meet the applicable trust services criteria.

Kisters AG is responsible for (1) preparing the description and statement; (2) the completeness, accuracy, and nature of the presentation of both the description and the statement; (3) providing the services covered by the description; (4) establishing controls that meet the applicable trust services criteria and specifying them in the description; and (5) designing, implementing, and documenting controls to meet the applicable trust services criteria.

Responsibilities of the auditor

Our responsibility is to

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

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 the audit to obtain reasonable assurance about whether (1) the description presents fairly, in accordance with the description criteria, the actual circumstances; and (2) the controls were appropriately designed and operated effectively to meet the applicable trust services criteria throughout the period from July 1, 2024, to June 30, 2025.

We also conducted our audit in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information."

Our audit includes performing procedures to obtain evidence about (1) the appropriateness of the presentation of the statement based on the statement criteria and (2) the suitability of the design and operational effectiveness of these controls to meet the applicable trust services criteria. Our procedures include assessing the risks that the statement is not true and fair and that the controls were not designed appropriately or that the controls are not designed appropriately or are not operating effectively to meet the applicable trust services criteria.

Our procedures also included examining the operating effectiveness of those controls we consider necessary to provide reasonable assurance that the applicable trust services criteria have been met. Our examination also included evaluating 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 limitations

Due to their nature and inherent limitations, controls in a service organization do not always function effectively to meet applicable trust services criteria. Furthermore, projecting an assessment of the adequacy of the description or conclusions about the suitability of the design or the operating effectiveness of the controls to meet applicable trust services criteria into the future is subject to the risk that the system may change or that the controls in a service organization may become inadequate or fail.

Opinion

In our opinion

- a. the description, based on the description criteria specified in the Kisters AG declaration and the applicable trust services criteria, presents fairly, in all material respects, the system designed and implemented for the period from July 1, 2024, to June 30, 2025;
- b. the controls mentioned in the description were designed in all material respects on the basis of the description criteria specified in the Kisters AG statement and the applicable trust services criteria in such a way that they provide sufficient assurance that the applicable trust services criteria would have been met if the controls had functioned effectively throughout the entire period from July 1, 2024, to June 30, 2025;
- c. the tested controls functioned effectively in all material respects based on the description criteria specified in the Kisters AG declaration and the applicable trust services criteria, i.e., when effective, they were necessary to provide reasonable assurance that the applicable
- d. trust services criteria were met throughout the entire period from July 1, 2024, to June 30, 2025.

Description of the control tests

The specific controls that were tested, as well as the nature, timing, and results of these tests, are presented in the section "Applicable Trust Services Principles, Criteria, and Related Controls, Audit Procedures, and Results of Audit Procedures" 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 for informational purposes only and for use by Kisters AG, users of the Kisters AG cloud service product during all or part of the period from July 1, 2024, to June 30, 2025, as well as by potential users, independent auditors and professionals who provide services to such users, and regulatory authorities who have sufficient knowledge and understanding of the following points:

- the nature of the service provided by the service organization
- how the service organization's system interacts with user entities or other parties
- internal control and its limitations
- the applicable trust services criteria
- the risks that could jeopardize compliance with the applicable trust services criteria, and the manner in which the controls address these risks

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



Graduate in Business Administration (FH) ppa.
Andreas Glasmacher
Certified Public Accountant



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