

Audit Certificate

Assurance Reports on Controls at a Service Organization

ISAE 3402 SOC I TYPE I

Scope

This letter is to confirm that we were engaged by

gridscale GmbH

Oskar-Jäger-Straße 173

50825 Köln

as external auditor to perform an **ISAE 3402 SOC I TYPE I** audit on Controls at a Service Organization on **June 30th, 2023**. The testing was performed based on a client-specific set of controls in alignment to the ISACA Framework COBIT 2019.

Service Auditor's Responsibilities

Our examination included procedures to obtain reasonable assurance about whether

- 1) the accompanying description prepared and presented by **gridscale GmbH** in Section II presents fairly, in all material respects, the aspects of **gridscale GmbH's** policies and procedures that may be relevant to a user organization's internal control structure,
- 2) the control structure policies and procedures included in the description were suitably designed to achieve the control objectives specified in the description, if those policies and procedures were complied with and followed satisfactorily, and user organizations applied the internal control structure policies and procedures contemplated in the design of **gridscale GmbH's** policies and procedures complied with satisfactorily,
- 3) such policies and procedures had been placed in operation as of **June 30th, 2023**.

Opinion

- 1) The description fairly presents the internal control system as designed and implemented on **June 30th, 2023**.
- 2) The controls related to the control objectives stated in the description were suitably designed on **June 30th, 2023**.

The management of **gridscale GmbH** assumes complimentary user entity controls are in place at user entities regarding the actual services being performed by **gridscale GmbH**. Complimentary user entity controls are contemplated in the design of the controls of **gridscale GmbH** on **June 30th, 2023**.

We have not evaluated the suitability of the operating effectiveness of such complementary user entity controls. We will not confirm any results of the **ISAE 3402 SOC I Type I** audit beyond **June 30th, 2023**. For further details we refer to our report.

Viechtach, June 30th, 2023

BFMT Audit GmbH

Wirtschaftsprüfungsgesellschaft



WP Dr. Martin Trost

Partner

Tobias Kraus

Head of Compliance & IT Assurance