



Audit opinion

Independent auditor's report on an audit of the measures to be implemented by cloud providers for the service model IaaS in accordance with the Cloud Computing Requirements Catalog (C5) of the German Federal Office for Information Security (BSI)

To the legal representative of CloudFerro

We have examined with reasonable assurance the declaration of the legal representatives attached in Annex 1 describing the measures to be implemented by CloudFerro for the IaaS service model as well as the suitability, implementation and effectiveness of these measures for the period from June 8, 2022 to June 7, 2023. The measures are suitable if they counter the risks of non-achievement of the criteria listed below with sufficient certainty.

Responsibility of the legal representatives

The cloud service provider's legal representatives are responsible for the preparation of the cloud service provider's declaration. This includes responsibility for such internal control as they determine is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Furthermore, the legal representatives are responsible for ensuring that the measures in accordance with the criteria listed below are implemented 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 preparing the declaration of CloudFerro's legal representatives and 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 declaration of CloudFerro's legal representatives is free from material misstatement in all material respects. This opinion also extends to whether the measures described in the declaration of CloudFerro's legal representatives and to be implemented by CloudFerro were appropriate in all material respects and were implemented and effective during the audited period.

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 involves performing procedures to obtain sufficient appropriate audit evidence to provide a basis for our opinion. This includes the assessment of the risks of material - intended or CloudFerro. An audit also includes assessing the accounting principles, procedures and measures used by CloudFerro's legal representatives to prepare the declaration, as well as evaluating the reasonableness of the judgment exercised by the legal representatives. However, the objective is not to express an opinion on the internal control system relevant to the preparation of the CloudFerro legal representatives' declaration.

For the assessment of the measures to be implemented, the audit must be planned and carried out in such a way that significant deficiencies in the suitability, implementation and effectiveness of the implemented measures are detected with reasonable assurance.

This audit involves performing procedures to obtain sufficient appropriate audit evidence to provide a basis for our opinion.



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

Audit opinion

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


The declaration of the legal representatives of the cloud provider on the measures to be implemented was prepared as of June 8, 2023; the explanations on the audit procedures to assess the effectiveness of these measures cover the period from June 8, 2022 to June 7, 2023. Transferring this information to a future date entails the risk that incorrect conclusions may be drawn due to changes made to the policies, procedures and measures.

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, 2017, which are attached to this auditor's report, also with effect vis-à-vis third parties.

Cologne, 07.02.2024

Yours sincerely



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Andreas Glasmacher
Certified public accountant



on behalf of Franz Obermayer
Lead Auditor ISO27001
Certified data protection officer (FH)
IS consultant

