



**synaforce GmbH
Hofkirchen**

R E P O R T

by an independent auditor
on examining the
service-related internal control system
for the service

**IT Basis Infrastructure Services provided by the computer centre in Hofkirchen
and Mainz**

**for the period
from 01/07/2024 – 30/06/2025**

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A. Assignment and Execution

We have been engaged by the management board of the

synaforce GmbH
Hofkirchen,

- hereafter referred to as synaforce or as the service company -

to examine the service-related internal control system for the period from 01/07/2024 – 30/06/2025 for the service provided „IT Basis Infrastructure Services provided by the computer centre in Hofkirchen and Mainz“.

The examination was carried out under specification of the International Standard on Assurance Engagements 3402 (ISAE 3402). It was a type 2 examination.

Our audit was based on the ICS-description (appendix 2) submitted by the management of synaforce and the declaration by the legal representatives (appendix 4).

The processes and control objectives as well as the risks and risk descriptions specified in appendix 2 were predetermined by synaforce. The controls were described by synaforce.

Controls that are not included in appendix 2 were not subject of our examination.

We provide the following report on the nature and scope as well as the result of our audit, which is based on the principles of proper reporting in the case of final audits by the Institute of Public Accountants in Germany (IDW PS 450) and the requirements of the International Standard on Assurance Engagement 3402 (ISAE 3402).

In accordance with § 321 IV a of the German Commercial Code (HGB), we confirm that we have complied with the applicable provisions on independence in our audit.

The management of the service company is responsible for:

- the provision of the ICS description and the submission of the written declaration for its reporting. This responsibility also includes the completeness, correctness, and type of presentation of the aforementioned ICS description and declaration,
- the provision of the services that are the subject of the ICS description,

- the specification of the requirements on which the ICS description is based in the declaration of the legal representatives of the service company,
- the inclusion of the control objectives and the underlying criteria, including their origin or basis in the ICS description,
- the arrangement and establishment of controls to achieve the control objectives set out in the ICS description.

Our task is to assess – based on the examinations we have carried out – whether it is relevant in all aspects that:

- the criteria used to design the service-related internal control system of the service company and the control objectives derived from them are suitable,
- the ICS description is properly presented,
- the controls described in the ICS description are adequately developed,
- the controls are effective.

We created this audit considering the principles of conscientious professional practice. Thereafter, the audit must be planned and carried out in such a way that we can submit our assessment with sufficient certainty.

We have taken the requirements on which the ICS description is based into account.

The control objectives were derived based on the following criteria of the principles of proper bookkeeping, in particular with the requirements for the correctness and security of the accounting-relevant systems and data.

The management confirmed the completeness of all information and evidence relevant to the audit in writing. The elucidations and verifications requested by the legal representatives have been issued.

The service-related internal control system is subject to system-inherent limits, which may lead to processing errors occurring without being recognised. Furthermore, due to possible changes to the service-related internal control system, the audit opinion cannot be transferred without restriction to future periods.

The reporting on the audit is only intended for the management of the synaforce and the aforementioned clients of the synaforce, as well as their auditors who have a sufficient understanding of the matter to be able to assess the risks of materially incorrect statements in the respective financial statements together with further information including information on the examinations that customers may have carried out themselves. The report may not be passed on to other third parties without our consent.

On the other hand, no restrictions were agreed on the public reporting of the above-mentioned business process being fully examined in accordance with IDW PS 951 and the naming of the test result.

Concerning the execution of the order and our responsibility – also in relation to third parties – the agreed and attached “General terms and conditions for auditors and auditing companies” in the version of January 1, 2024, with the proviso that the agreed maximum liability limit the company and all other individuals, who receive this certificate with our consent are considered the maximum joined liability amount.

B. Audit opinion on the audit of the service-related internal control system

As part of our order, we examined the description of the service-related internal control system, as well as the form and effectiveness of the controls. Our audit only extended to the controls specified by synaforce.

We conducted the examination – with interruptions – from 01/07/2024 – 30/06/2025. We documented details of the examination procedure on our working paper in terms of the nature, scope, and result.

The foundation of our risk-orientated audit procedure was the development of an audit strategy, which is based on our assessment of the nature, content, and arrangement of the service to be checked. The principles of materiality and risk orientation were observed when preparing the examination program for the individual examination procedures.

As part of the review of the ICS description, we assessed whether the content and scope requirements were met and whether the description was derived correctly based on suitable criteria. Through interrogations, observations and inspection of documents and records, we have determined whether the service-related internal control system has been set up as described.

A favourable control environment is a prerequisite for the effectiveness of the internal control system. In addition to checking the effectiveness of specific controls, we therefore also undertook the following inspection procedures:

- review of the organisational structure of synaforce about the functional segregation, personnel policy, guidelines and process descriptions/ process documentation
- discussion with the management or with the operational, administrative, and other personnel, who are responsible for the development, verification of compliance and application of controls,
- review of company-wide policies and procedures.

The appraisal of whether the controls are suitable to counteract the identified risks was created by us as part of the set-up test by means of surveys, by reviewing synaforces documents and by observing activities and work in processes in the synaforce GmbH.

We obtained verification evidence to determine whether the checks were carried out as planned over the entire period under review (functional test), using the following test procedures:

- interrogations of synaforce employees,
- perusal of evidence of the implementation of measures,
- monitoring of the implementation of measures,
- analysis of control activities,
- evaluation of protocols and checklists.

The functional tests carried out extend over the entire audit period from 01/07/2024 – 30/06/2025. The following aspects were considered when selecting the individual controls and test procedures for the examination of effectiveness:

- type of controls,
- type of documentation available,
- type of control objectives to be achieved,
- control risk to be assessed,
- expected efficiency and effectiveness of the review.

The individual controls as well as the type, scope and results of our tests are shown in appendix 3.

We sustain the opinion that our audit provides a reasonable basis for our appraisal.

Our audit did not give cause for any objection.

In our judgement, based on the knowledge gained during the examination and in compliance with the principle of materiality

- the criteria used to design the service-related internal control system of the service company and the control objectives derived from them are suitable,
- the ICS description appropriately represents the actual design and setup of the service-related internal control system during the examination period,
- the controls described in the ICS description are adequately designed to achieve the control objectives shown in the audit period,
- the audited controls, which are necessary to ensure sufficient certainty that the control objectives set out in the ICS description have been achieved, are effective in the audited period.

A certificate, which summarises the order, the examination procedure, the responsibilities as well as the audit opinion, is attached as appendix 1.

Cologne, 28/11/2025

Yours sincerely



Diplom-Kaufmann (FH)
Andreas Glasmacher
Wirtschaftsprüfer



ppa.
Lukas Ernst, M.A
ISMS Auditor / Lead Auditor nach ISO 27001



C. Appendix 1: Certificate from an independent auditor describing the service-related internal control system and the design and effectiveness of controls

To the legal representatives of synaforce GmbH

Order and scope of examination

We were commissioned to report on the provided service „IT Basis Infrastructure Services provided by the computer centre in Hofkirchen“, portrayed in the attached description, which was carried out between 01/07/2024-30/06/2025. This also includes the design and effectiveness of controls to achieve the control objectives mentioned in the description.

Responsibility of the legal representative of synaforce GmbH

The responsibility of the legal representative of synaforce includes the:

- completeness and correctness of the description of the service-related internal control system and the declaration made thereon (see appendix 4). This also includes the responsibility for the correct form of presentation.
- provision of the services listed in the description,
- description of the criteria used in the design of the service-related internal control system as well as the derived control objectives,
- design, establishment, and effective implementation of controls to achieve the specified control objectives.

Accountant responsibility

It is our task to give a judgement based on the examination we have carried out:

- Description of the service-related internal control system,
- Suitability of the underlying criteria and the control objectives derived from them, as well as
- The design and effectiveness of the controls to achieve the control objectives mentioned in the description.

We carried out our examination in compliance with the **International Standard on Assurance Engagements 3402 (ISAE 3402)**. We have planned and conducted our audit in such a way that we can make a reasonable judgement as to whether the attached description presents the service-related internal control system properly in all material respects and whether the controls shown are effective and adequately designed.

An audit of the service-related internal control system at the service company includes the performance of audit procedures to obtain audit evidence for the information contained in the description of the service-related internal control system and the appropriateness of the design and effectiveness of controls. The selection of the audit procedures is at the discretion of the auditor, who makes the selection based on the assessment of the risk that the description does not properly represent the service-related internal control system, or that the controls are not appropriate or effective. Our audit procedures included functional tests of controls that we deemed necessary so that we can make a judgement with sufficient certainty on the effectiveness of the controls to achieve the control objectives stated in the description. The examination also included an assessment of the overall presentation of the description, the appropriateness of the control objectives described therein, and the suitability of the criteria used.

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

Inherent limits of controls in service companies

The service-related internal control system of synaforce subject to system-inherent limits, which may lead to processing errors without being recognised. Furthermore, based on our finding, future conclusions involve the risk that changes to the service-related internal control system that may affect the admissibility of these conclusions.

Audit opinion

We formed our audit opinion based on the information given in our reporting in section B and taking into account the criteria described in section B.

According to our assessment, we have come to the conclusion that the description of the service-related internal control system in all essential matters

- a) properly represents the service-related internal control system set up for the period from 01/07/2024 until 30/06/2025,
- b) the control objectives set out are appropriate and derived based on suitable criteria,
- c) the controls listed in the period from 01/07/2024 until 30/06/2025 were set up and appropriate,
- d) the controls, viz. the controls, which ensure with sufficient certainty that the control objectives stated in the description are achieved, were effective in the period from 01/07/2024 until 30/06/2025.

Description of the inspection of the controls

The inspected controls and their control objectives as well as the type, timing and results of the audit procedures are described in section B. of the report and in appendix 3.

Addressees and the use of the certificate

The reporting on the audit is only intended for the management of synaforce GmbH and the aforementioned customers of synaforce GmbH and their auditors who have sufficient understanding to be able to assess the risks of materially incorrect statements in the respective financial statements together with further information including information to appreciate the controls that the customers may have carried out themselves. The report may not be passed on to other third parties without our consent.

However, no restrictions have been agreed for this certificate.

We issue this certificate on the basis of the order concluded with synaforce GmbH which is based, also with effect on third parties, on the enclosed general terms and conditions of contract for auditors and audit firms from January 1, 2024, which also provide for a liability agreement, subject to the proviso that the maximum liability limit agreed therein for the company and all other people who receive this certificate with our consent is regarded as the joint maximum liability amount.

Every user of this certificate acknowledges this with knowledge of the content of this certificate.

Cologne, 25/07/2024

Yours sincerely



Diplom-Kaufmann (FH)
Andreas Glasmacher
Wirtschaftsprüfer



ppa.
Lukas Ernst, M.A
Leiter IT- und ISMS-Prüfungen
ISMS Auditor / Lead Auditor nach ISO 27001
IS-Berater

