



XUND Solutions GmbH
Vienna Austria

AUDIT OPINION

by an independent auditor
on an audit of the measures to be implemented for the Health Check (SaaS)
service model
of the cloud provider XUND Solutions GmbH, Vienna

on
November 27, 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 Health Check (SaaS) service model

To the legal representatives of XUND Solutions GmbH

We have audited the suitability and implementation of the measures to be implemented by XUND Solutions GmbH for the Health Check (SaaS) service model as of November 27, 2025, with reasonable assurance. The measures are suitable if they address the risks of not achieving the criteria listed below with reasonable assurance. For a description of the measures to be implemented by the cloud operator and the audit procedures performed, please refer to section D below.

Responsibility of the legal representatives

The legal representatives are responsible for ensuring that the measures are designed in accordance with the criteria listed below in all material respects

- ❖ in such a way that they are 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 the suitability of the measures to be implemented include the objectives contained in the new version of the IDW Audit Note: The Audit of Cloud Services (IDW PH 9.860.3 n.F.) (10.2021) for the Health Check (SaaS) service model.

Responsibility of the auditor

Our responsibility is to express an opinion with reasonable assurance, based on our audit, as to whether the measures to be implemented by the cloud provider are appropriate in all material respects

- ❖ and
- ❖ had been implemented as of November 27, 2025.

We conducted our audit in accordance with the IDW Auditing Standard: IT Auditing Outside the Scope of the Financial Statement Audit (IDW PS 860) and the new version of the IDW Auditing Note: The Audit of Cloud Services (IDW PH 9.860.3, new version) (10.2021).

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

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 to obtain reasonable assurance that we can express the aforementioned opinions.

An audit in accordance with IDW PS 860 and IDW PH 9.860.3, as amended (10/2021), involves performing audit procedures to obtain sufficient appropriate audit evidence to be able to express the corresponding audit opinions.

For the assessment of the measures to be implemented, the audit must be planned and performed in such a way that material deficiencies in the suitability and implementation of the measures implemented are detected with reasonable assurance. This audit includes performing audit procedures as part of a design audit to obtain sufficient appropriate audit evidence to be able to express a corresponding audit opinion.

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

Audit opinion

In our opinion, the measures to be implemented by the cloud provider were appropriate in all material respects.

- ❖ and
- ❖ Implemented at the time of the audit (November 27, 2025).

Inherent limitations of the audited IT system relevant to the provision of cloud services

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 disclosed by the system in a timely manner.

The comments on the audit procedures for assessing the suitability and implementation of the measures to be implemented refer to the date of November 27, 2025. Transferring this information to a future date carries the risk that incorrect conclusions may be drawn due to changes in principles, procedures, and measures.

Terms of engagement

We issue this audit opinion on the basis of the contract 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, December 19, 2025


Diploma in Business Administration (FH) ppa.
Andreas Glasmacher
Wirtschaftsprüfer

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ISMS Auditor /
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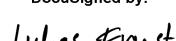


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Andreas Glasmacher

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