

COMPANY: ASPACLOUD, S.L.

Report on ASPACLOUD, S.L.

Description of its Information security management system that supports the operation processes of rack or server hosting, telecommunications, 24x7 remote hands, monitoring, operation, supervision, exploitation of the systems and platforms hosted in your facilities and on the Suitability of the Design and Operating Effectiveness of Its Controls Relevant to Security, Availability, and Confidentiality Throughout the Period to November 1, 2023 to October 31, 2024

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SOC 2 Type 2 Audit

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INDEPENDENT SERVICE AUDITOR REPORT

INDEPENDENT SERVICE AUDITOR'S REPORT

To: ASPACLOUD, S.L. (ASPACLOUD) Service Organization

1. Scope

We have been examining to report on the description made by the ASPACLOUD, of its Information security management system that supports the operation processes of rack or server hosting, telecommunications, 24x7 remote hands, monitoring, operation, supervision, exploitation of the systems and platforms hosted in your facilities”.

The description indicates that complementary user entity controls that are suitably designed and operating effectively are necessary, along with controls at ASPACLOUD, to achieve Atlassian’s service commitments and system requirements based on the applicable trust services criteria. The description presents ASPACLOUD’s controls, the applicable trust services criteria, and the complementary user entity controls assumed in the design of ASPACLOUD’s controls. Our examination did not include such complementary user entity controls and we have not evaluated the suitability of the design or operating effectiveness of such controls.

ASPACLOUD uses subservice organizations to provide data center colocation and database hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Atlassian, to achieve ASPACLOUD’s service commitments and system requirements based on the applicable trust services criteria. The description presents ASPACLOUD’s controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of ASPACLOUD’s controls. The description does not disclose the actual controls at the subservice organizations. Our examination did not include the services provided by the subservice organizations, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

2. Responsibilities of the service organization

ASPACLOUD service organization is responsible: for the preparation of the description and the statement in the document "Written management statement on service organization", as well as for the completeness, accuracy and method of presentation of the description and affirmation; to provide the services covered by the alert, to indicate the control objectives; to design, implement and effectively apply controls to achieve the stated control objectives; and select the applicable trust service criteria and establish the related controls in the Description; and identify risks that threaten the fulfillment of service commitments and system requirements of the Service Organization.

3. Service Auditor's Responsibilities

Our responsibility is to express an opinion on the description and on the suitability of design and operating effectiveness of controls stated in the description based on our examination. Our examination was conducted in accordance with attestation controls relevant to the control objectives indicated in that description, based on our procedures. We conducted our order in accordance with International Standard on Assurance Engagements (ISAE) 3402 "Reports Providing Assurance on Controls in a Service Organization" issued by the International Standards on Auditing and Assurance Engagements Board. This standard requires us to follow ethical requirements and to plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented, and controls are properly designed and operating effectively, and Assurance Assignment Standard 3000: Assurance Assignments other than auditing or reviewing historical financial information, International Framework for Assurance Assignments and the concordance modifications of other International Standards for Assurance Assignments.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

These standards require that we comply with ethical requirements and that we plan and implement our procedures in order to obtain reasonable assurance that, in all material respects, the description is presented faithfully and the controls are properly designed and function effectively.

An assignment that provides a degree of assurance about the description, design, and operational effectiveness of controls in a service organization involves the application of procedures to obtain evidence about the information disclosed in the service organization's description of its system, and about the design and operational effectiveness of controls.

The procedures selected depend on the judgment of the service auditor, as well as an assessment of the risks that the description is not presented faithfully and that the controls are not properly designed or are not working effectively. Our procedures included testing the operating effectiveness of controls we considered necessary to provide reasonable assurance that the control objectives indicated in the description were achieved. A security engagement of this type also includes assessment of the overall presentation of the description, the adequacy of the objectives stated in the description, and the adequacy of the criteria detailed by the service organization and described in the document "System Description".

Believe that the evidence we have obtained provides a sufficient and adequate basis for our opinion.

An examination of a description of a service organization's system and the adequacy of the design and operational effectiveness of controls involves:

- Perform procedures to obtain evidence on the impartiality of the presentation of the Description and the suitability of the design and the operational effectiveness of the controls to achieve the related control objectives set out in the Description, based on the criterion in the management affirmation.
- Assess the risks that the Description is not presented adequately and that controls were not designed or functioned effectively to achieve the related control objectives set out in the Description.

- Test the operational effectiveness of such controls as management deems necessary to provide reasonable assurance that the related control objectives set out in the Description were achieved.
- Evaluating the overall presentation of the Description, the suitability of the control objectives established therein, and the suitability of the criteria specified by the service organization in its affirmation.

4. Limitations of controls in a service organization

The description made by the ASPACLOUD service organization is prepared to meet the needs of its customers and auditors and it is possible, therefore, that it does not include every aspect of the system that your client may consider important in their particular environment. Likewise, due to their nature, it may happen that controls in a service organization do not prevent or detect all errors or omissions in the processing of transactions or in the preparation of reports on them. In addition, the forward-looking projection of any conclusions about the suitability of the design or the operational effectiveness of the controls is subject to the risk that the controls will become inadequate due to changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

5. Opinion

In our opinion, in all material aspects:

The description faithfully presents the ASPACLOUD "Information security management system that supports the operation processes of rack or server hosting, telecommunications, 24x7 remote hands, monitoring, operation, supervision, exploitation of the systems and platforms hosted in your facilities". that were designed and implemented throughout the period November 1, 2023 to October 31, 2024, in accordance with the description

6. Description of the control tests

The specific controls that were tested and the nature, timing and results of such tests are detailed in the document "Control test description provided by the service auditor, control of objectives and tests carried out".

7. Targeted users and purpose

This report and the description in the document ""Control test description provided by the service auditor, control of objectives and tests carried out". Control tests are intended only for clients who have used ASPACLOUD "Information security management system that supports the operation processes of rack or server hosting, telecommunications, 24x7 remote hands, monitoring, operation, supervision, exploitation of the systems and platforms hosted in your facilities".



Auditor: Manuel Casais
A Coruña November 01, 2024