



São Paulo, Jan 2, 2024.

Dear,

We have received your request for information regarding material change in internal control related to the ISAE3402. Ernst & Young Auditors prepared the latest Type II ISAE 3402 for these services and the report is dated 12/14/2023. This report includes tests of operating effectiveness for the period ending November 1, 2022 to October 31, 2023.

Cirion Technologies recognizes the need to maintain an appropriate internal control environment and report upon the effectiveness, as well as material change to its internal controls. As of 01/02/2024, I am not aware of any material change in our control environment that would adversely affect the Auditor's Opinion reached in the November 1, 2022 to October 31, 2023 report for the above named ISAE 3402.

You should also be aware that Cirion Technologies, as a normal part of its operations, continually updates its services and technology as appropriate. In addition, the controls for all of Cirion Technologies were designer with certain responsibilities required of the system users (See User Control Considerations in the ISAE 3402 report). Cirion Technologies controls must always be evaluated in conjunction with an assessment of the strength of these user controls.

Finally, in order to conclude upon the design and effectiveness of internal controls for Cirion Technologies, you must read the current ISAE 3402 report. This letter is not intended to be a substitute for the ISAE 3402 report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Nelma Santos".

Nelma Santos

Regional Processes Manager
Data Center, Cloud & Security



System and Organization Controls 1 (SOC 1) Report

Description of System – Cirion Technologies

For the Period 1 November 2022 through 31 October 2023



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Section I – Cirion Technologies’ Management Assertion

December 14th, 2023

We have prepared the description of Cirion Technologies’ Data Center Operations system entitled, “Description of Controls provided by Cirion Technologies” (Description) for hosting user entities’ systems throughout the period 1 November 2022 to 31 October 2023 for user entities of the system during some or all of the period 1 November 2022 to 31 October 2023, and their auditors who audit and report on such user entities’ financial statements or internal control over financial reporting and have a sufficient understanding to consider the Description, along with other information, including information about controls implemented by user entities of the system themselves, when assessing the risks of material misstatements of user entities’ financial statements.

The Description indicates that certain Control Objectives can be achieved only if complementary user entity controls assumed in the design of Cirion Technologies’ controls are suitably designed and operating effectively, along with related controls at the service organization. Our examination did not extend to such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

We confirm, to the best of our knowledge and belief, that:

- a. The Description fairly presents the Data Center Services Operations system (System) made available to user entities of the System during some or all the period 1 November 2022 to 31 October 2023 for hosting user entities’ systems as it relates to controls that are likely relevant to user entities’ internal control over financial reporting. The criteria used in making this statement were that the accompanying description:

- (1) Presents how the System made available to user entities of the system was designed and implemented, including, if applicable:

- ▶ The types of services provided.
- ▶ The procedures, within both information technology and manual systems, by which those are provided for user entities.
- ▶ The information used in the performance of the procedures and supporting information; this includes the correction of incorrect information and how information is transferred to the reports prepared for user entities.
- ▶ How the System capture and address significant events and conditions.
- ▶ The process used to prepare reports and other information for user entities.
- ▶ Services performed by a subservice organization, if any, including whether the carve-out method or the inclusive method has been used in relation to them.



- ▶ The specified control objectives and controls designed to achieve those objectives, including, as applicable, complementary user entity controls assumed in the design of the service organization's controls.
 - ▶ Other aspects of our control environment, risk assessment process, information and communication systems (including the related business processes), control activities and monitoring activities that were relevant to the services provided.
- (2) Includes relevant details of changes to the service organization's System during the period 1 November 2022 to 31 October 2023.
- (3) Does not omit or distort information relevant to the scope of the System being described, while acknowledging that the Description is prepared to meet the common needs of a broad range of user entities of the system and their user auditors, and may not, therefore, include every aspect of the Cirion Technologies' Datacenter Operations Services System that each individual user entity and its user auditor may consider important in the user entity's own particular environment.
- b. The controls related to the control objectives stated in the accompanying description were suitably designed and operated effectively throughout the period 1 November 2022 to 31 October 2023 to achieve those control objectives if user entities applied the complementary user entity controls assumed in the design of Cirion Technologies' controls throughout the period 1 November 2022 to 31 October 2023. The criteria used in making this statement were that:
- (1) The risks that threatened achievement of the control objectives stated in the description have been identified by management of the service organization.
 - (2) The controls identified in the Description would, if operating as described, provide reasonable assurance that those risks would not prevent the control objectives stated in the Description from being achieved; and
 - (3) The controls were consistently applied as designed, including those manual controls were applied by individuals who have the appropriate competence and authority, throughout the period 1 November 2022 to 31 October 2023.

Gabriel del Campo

Gabriel del Campo (14 de dezembro de 2023 18:05 GMT-3)

Gabriel Del Campo
VP Data Center
Cirion Technologies



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Section II – Independent Service Auditor’s Report

To: Cirion Technologies Data Center, Cloud & Security Services Vice Presidency

Scope

We have examined Cirion Technologies’ description entitled Section III - Description of Controls provided by Cirion Technologies (Description) related to the Data Centers BUE1 in Buenos Aires, Argentina; SAN1 in Santiago, Chile; LIM1 in Lima, Perú; RIO1 in Rio de Janeiro, Brazil; CUR1 in Curitiba, Brazil; SAO1 in São Paulo, Brazil; QUI2 in Quito, Ecuador; CAL1 in Cali and BOG2 in Bogotá, Colombia throughout the period 1 November 2022 to 31 October 2023 and the suitability of the design and operating effectiveness of controls described therein to achieve the related control objectives stated in the Description (Control Objectives), based on the criteria identified in Cirion Technologies’ Management Assertion (Assertion). The Control Objectives and controls included in the Description are those that management of Cirion Technologies believes are likely to be relevant to user entities’ internal control over financial reporting, and the Description does not include those aspects of the System that are not likely to be relevant to user entities’ internal control over financial reporting.

The Description indicates that certain Control Objectives can be achieved only if complementary user entity controls assumed in the design of Cirion Technologies’ controls are suitably designed and operating effectively, along with related controls at the service organization. Our engagement did not extend to such complementary user entity controls, and we have not evaluated the suitability of the design or operating effectiveness of such complementary user entity controls.

The information included in Section V – Other Information Provided by Cirion Technologies is presented by management of Cirion Technologies to provide additional information and is not a part of Cirion Technologies’ Description. Information about Cirion Technologies’ Contingency Plan for Critical Tools, Infrastructure Description and Certifications and Compliance has not been subjected to the procedures applied in our engagement of the Description of the System and of the suitability of the design and operating effectiveness of controls to achieve the related Control Objectives, and accordingly we express no opinion on it.

Cirion Technologies’ responsibilities

Cirion Technologies has provided the accompanying assertion titled, Cirion Technologies’ Management Assertion (Assertion) about the fairness of the presentation of the Description and suitability of the design and operating effectiveness of the controls described therein to achieve the related Control Objectives. Cirion Technologies is responsible for preparing the Description and Assertion, including the completeness, accuracy, and method of presentation of the Description and Assertion, providing the services covered by the Description, specifying the Control Objectives and stating them in the Description, identifying the risks that threaten the achievement of the Control Objectives, selecting the criteria stated in the Assertion, and designing, implementing, and documenting controls that are suitably designed and operating effectively to achieve the related Control Objectives.



Our independence and quality control

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

We apply International Standard on Quality Control I and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our responsibilities

Our responsibility is to express an opinion on the fairness of the presentation of the Description and on the suitability of the design and operating effectiveness of the controls described therein to achieve the related Control Objectives, based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Our examination was also performed in accordance with International Standard on Assurance Engagements 3402 Assurance Reports on Controls at a Service Organization, issued by the International Auditing and Assurance Standards Board. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in management's Assertion, the Description is fairly presented, and the controls were suitably designed and operating effectively to achieve the related Control Objectives throughout the period 1 November 2022 to 31 October 2023. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

- Performing procedures to obtain evidence about the fairness of the presentation of the Description and the suitability of the design and operating effectiveness of the controls to achieve the related Control Objectives, based on the criteria in the Assertion.
- Assessing the risks that the Description is not fairly presented and that the controls were not suitably designed or operating effectively to achieve the related Control Objectives.
- Testing the operating effectiveness of those controls that management considers necessary to provide reasonable assurance that the related Control Objectives were achieved.
- Evaluating the overall presentation of the Description, the suitability of the Control Objectives, and the suitability of the criteria specified by the service organization in the Assertion.

Limitations of controls at a service organization

Cirion Technologies' Description is prepared to meet the common needs of a broad range of user entities and their auditors who audit and report on user entities' financial statements and may not, therefore, include every aspect of the System that each individual user entity may consider important in its own particular environment. Because of their nature, controls at a service organization may not prevent, or detect and correct, all misstatements in hosting user entities' systems. Also, the projection to the future of any evaluation of the fairness of the presentation of the Description, or conclusions about the suitability of the design or operating effectiveness of the controls to achieve the related Control Objectives, is subject to the risk that controls at a service organization may become ineffective.



Opinion

In our opinion, in all material respects, based on the criteria described in the Assertion:

- a. The Description fairly presents the System as designed and implemented throughout the period November 1, 2022 to October 31, 2023.
- b. The controls related to the control objectives stated in the Description were suitably designed throughout the period from November 1, 2022 to October 31, 2023 to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period November 1, 2022 to October 31, 2023 and if subservice organizations and user entities applied the complementary controls assumed in the design of Cirion Technologies' controls throughout the period November 1, 2022 to October 31, 2023.
- c. The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the Description were achieved, operated effectively throughout the period November 1, 2022 to October 31, 2023 if complementary subservice organization and user entity controls assumed in the design of Cirion Technologies' controls operated effectively throughout the period November 1, 2022 to October 31, 2023.

Description of tests of controls


The specific controls tested, and the nature, timing, and results of those tests are listed in the accompanying Section IV – Control Objectives, Controls, Tests and Results of Tests (Description of Tests and Results).

Intended users and purpose

This report, including the description of tests of controls and results thereof in the Description of Tests and Results, is intended solely for the information and use of management of Cirion Technologies, user entities of Cirion Technologies' System during some or all of the period 1 November 2022 to 31 October 2023, and their auditors who audit and report on such user entities' financial statements or internal control over financial reporting and have a sufficient understanding to consider it, along with other information, including information about controls implemented by user entities themselves, when assessing the risks of material misstatements of user entities' financial statements. This report is not intended to be, and should not be, used by anyone other than these specified parties.

December 14th, 2023

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Pablo Dandois (14 de dezembro de 2023 17:10 GMT-3)

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Section III – Description of Controls provided by Cirion Technologies

Operations overview

Cirion Technologies provides local and national communications services to enterprise, government and carrier customers. Cirion Technologies' comprehensive portfolio of secure, managed solutions includes fiber and infrastructure solutions; IP-based voice and data communications; wide-area Ethernet services; video and content distribution; Data Center and cloud-based solutions. Cirion Technologies serves customers in more than 450 markets in 12 countries over a services platform anchored by owned fiber networks and connected by extensive undersea facilities. For more information, please visit www.CirionTechnologies.com.

The following services are offered as part of the Data Center, Cloud & Security business line: Cloud Services, Cloud Security Services, Managed Services, Infrastructure Services, Security Services, Hosting and Housing. To support its transactions in the different Latin American countries, Cirion Technologies has Data Center facilities at the following locations:

ARGENTINA

Buenos Aires (BUE1) (*)
Mendoza (MEN1)
Córdoba (COR1)
Rosario (ROS1)

ECUADOR

Guayaquil (GUA1)
Quito (QUI1)
Quito (QUI2) (*)

BRAZIL

São Paulo (SAO1) (*)
Curitiba (CUR1) (*)
Rio de Janeiro (RIO1) (*)

PERU

Lima (LIM1) (*)

CHILE

Santiago (SAN1) (*)

VENEZUELA

Caracas (CAR1)

COLOMBIA

Bogotá (BOG2) (*)
Bogotá (BOG1)
Cali (CAL1) (*)

MEXICO

Ciudad de México (MEX1)

PANAMÁ

Ciudad de Panamá (PAN1)

(*) Data Centers covered by this report.