



São Paulo, Jan 02, 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 12/19/2022. 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 black ink, appearing to read "Nelma Santos".

Nelma Santos

Regional Processes Manager
Data Center & Security



System and Organization Controls 2 (SOC 2) Type II Report

Description of the Cirion Technologies Housing/Colocation, Hosting and DEC 3 Services System Relevant to Security and Availability

For the Period November 1, 2022 through October 31, 2023



Contents

Section I - Cirion Technologies' Management Assertion	2
Section II - Independent Service Auditor's Report	5
Section III – Description of the Cirion Technologies Housing/Colocation, Hosting and DEC3 Services System relevant to Security and Availability	8
A) Services Overview	8
B) Service Commitments and System Requirements	10
C) Relevant Aspects of Internal Controls	11
D) Applicable Trust Services Criteria	24
E) Complementary User Entity Controls	24
Section IV – Description of Criteria, Cirion Technologies Controls, Test and Results of Tests	25
Testing Performed and Results of Tests of Entity Level Controls ..	25
Testing of Information Produced by the Entity	25
Criteria and Related Controls	25
Subsection A	26
Subsection B	48
Section V – Other Information Provided by Cirion Technologies	77
1. Contingency Plan for Critical Tools	77
2. Infrastructure Description	78
3. Certifications and Compliance	93

Section I - Cirion Technologies' Management Assertion

December 19th, 2023

We have prepared the accompanying "Description of the Cirion Technologies Housing/Colocation, Hosting and DEC 3 Services System relevant to Security and Availability" (Description) of Cirion Technologies (Service Organization) in accordance with the criteria for a description of a service organization's system set forth in the Description Criteria DC section 200 *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report* (Description Criteria). The Description is intended to provide report users with information about the Housing/Colocation, Hosting and DEC 3 Services and their supporting Data Centers: SAO1 located in São Paulo, Brazil, BOG2 in Bogotá and CAL1 in Cali, Colombia, SAN1 in Santiago and LIM1 in Lima, Peru that may be useful when assessing the risks arising from interactions with the System throughout the period 1 November 2022 to 31 October 2023, particularly information about system controls that the Service Organization has designed, implemented and operated to provide reasonable assurance that its service commitments and system requirements were achieved based on the trust services criteria for security and availability set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (applicable trust services criteria).

The Description also indicates that certain trust services criteria specified in the Description can be met 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. The Description does not extend to controls of user entities.

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

- a.** The Description presents the Cirion Technologies Housing/Colocation, Hosting and DEC 3 Services system that was designed and implemented throughout the period 1 November 2022 to 31 October 2023 in accordance with the Description Criteria.
- b.** The controls stated in the Description were suitably designed to provide reasonable assurance that the service commitments and system requirements would be achieved based on the applicable trust services criteria, if the controls operated as described and 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.

- c. The Cirion Technologies controls stated in the Description operated effectively throughout the period 1 November 2022 to 31 October 2023 to achieve the service commitments and system requirements based on the applicable trust services criteria, 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.

Gabriel del Campo

Gabriel del Campo (19 de dezembro de 2023 12:52 GMT-3)

Gabriel Del Campo
VP Data Center
Cirion Technologies



Section II - Independent Service Auditor's Report

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

Scope

We have been engaged to report on Cirion Technologies' accompanying "Description of the Cirion Technologies Housing/Colocation, Hosting and DEC 3 Services System relevant to Security and Availability" of its Housing/Colocation, Hosting and DEC 3 Services system for the Data Centers: BOG2 in Bogotá and CAL1 in Cali, Colombia, LIM1 in Lima, Peru, SAN1 in Santiago, Chile and SAO1 in São Paulo, Brazil throughout the period 1 November 2022 to 31 October 2023 (Description) in accordance with the criteria for a description of a service organization's system set forth in the Description Criteria DC section 200 *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2 Report* (Description Criteria) and the suitability of the design and operating effectiveness of controls included in the Description throughout the period 1 November 2022 to 31 October 2023 to provide reasonable assurance that the service commitments and system requirements were achieved based on the trust services criteria for security and availability set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (applicable trust services criteria).

The Description also indicates that Cirion Technologies' controls can provide reasonable assurance that certain service commitments and system requirements 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 procedures 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 in the accompanying "Other Information Provided by Cirion Technologies" is presented by management of Cirion Technologies to provide additional information and is not part of Cirion Technologies' Description. Such information has not been subjected to the procedures applied in our engagement and, accordingly we express no opinion on it.

Cirion Technologies' responsibilities

Cirion Technologies is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that the service commitments and system requirements were achieved. Cirion Technologies has provided the accompanying assertion titled, Cirion Technologies' Management Assertion (Assertion) about the presentation of the Description based on the Description Criteria and suitability of the design and operating effectiveness of the controls described therein to provide reasonable assurance that the service commitments and system requirements would be achieved based on the applicable trust services criteria. Cirion Technologies is responsible for (1) preparing the Description and Assertion; (2) the completeness, accuracy, and method of presentation



of the Description and Assertion; (3) providing the services covered by the Description; (4) selecting the trust services categories addressed by the engagement and stating the applicable trust services criteria and related controls in the description of the service organization's system (5) identifying the risks that would threaten the achievement of the service organization's service commitments and system requirements; and (6) designing, implementing, and documenting controls that are suitably designed and operating effectively to meet the applicable trust services criteria stated in the Description.

Our responsibilities

Our responsibility is to express an opinion on the presentation of the Description and on the suitability of the design and operating effectiveness of the controls described therein to meet the applicable trust services criteria, based on our procedures.

Our engagement was conducted in accordance with International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board. Those standards require that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, (1) the Description is presented in accordance with the Description Criteria, and (2) the controls described therein are suitably designed and operating effectively to provide reasonable assurance that the service organization's service commitments and system requirements would be achieved based on the applicable trust services criteria throughout the period 1 November 2022 to 31 October 2023. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error. We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

A reasonable assurance engagement of a description of a service organization's system and the suitability of the design and operating effectiveness of controls involves:

- obtaining an understanding of the system and the service organization's service commitments and system requirements
- performing procedures to obtain evidence about whether the description is presented in accordance with the Description Criteria
- performing procedures to obtain evidence about whether controls stated in the description were suitably designed to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
- assessing the risks that the Description is not presented in accordance with the Description Criteria and that the controls were not suitably designed or operating effectively to meet the applicable trust services criteria.
- testing the operating effectiveness of those controls to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria.
- evaluating the overall presentation of the Description.



Our engagement also included performing such other procedures as we considered necessary in the circumstances.

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.

Inherent limitations

The Description is prepared to meet the common needs of a broad range of users and may not, therefore, include every aspect of the system that each individual user may consider important to its own particular needs. Because of their nature, controls at a service organization may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements are achieved based on the applicable trust services criteria. Also, the projection to the future of any evaluation of the presentation of the Description, or conclusions about the suitability of the design or operating effectiveness of the controls to meet the applicable trust services criteria, is subject to the risk that the system may change or that controls at a service organization may become ineffective.

Description of tests of controls

The specific controls we tested and the nature, timing, and results of those tests are listed in the accompanying "Description of Criteria, Cirion Technologies Controls, Test and Results of Tests" (Description of Tests and Results).

Opinion

In our opinion, in all material respects:

- a. the Description presents the Cirion Technologies Housing/Colocation, Hosting and DEC 3 Services system that was designed and implemented throughout the period 1 November 2022 to 31 October 2023 in accordance with the Description Criteria.
- b. the controls stated in the Description were suitably designed to provide reasonable assurance that the service commitments and system requirements would be achieved based on the applicable trust services criteria if the controls operated effectively and user entities applied the controls assumed in the design of Cirion Technologies' controls throughout the period 1 November 2022 to 31 October 2023.
- c. the controls stated in the description operated effectively to provide reasonable assurance that the service commitments and system requirements were achieved based on the applicable trust services criteria throughout the period 1 November 2022 to 31 October 2023, if user entity controls assumed in the design of Cirion



Technologies' controls operated effectively throughout the period 1 November 2022 to 31 October 2023.

Restricted use


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 Cirion Technologies, user entities of Cirion Technologies' Housing/Colocation, Hosting and DEC 3 Services system during some or all of the period 1 November 2022 to 31 October 2023 and prospective user entities, independent auditors and practitioners providing services to such user entities who have sufficient knowledge and understanding of the following:

- The nature of the service provided by the service organization
- How the service organization's system interacts with user entities, subservice organizations, or other parties, including complementary user entity controls and subservice organization controls assumed in the design of the service organization's controls
- Internal control and its limitations
- User entity responsibilities and how they interact with related controls at the service organization
- The applicable trust services criteria
- The risks that may threaten the achievement of the service organization's service commitments and system requirements and how controls address those risks

This report is not intended to be, and should not be, used by anyone other than these specified parties.

December 19th, 2023
C.A.B.A, Buenos Aires

PISTRELLI, HENRY MARTIN ASESORES
S.R.L.
C.P.C.E.C.A.B.A. T° 1 F° 12


Pablo Dandois (19 de dezembro de 2023 15:11 GMT-3)

Pablo A. Dandois
Socio
Contador Público Nacional (U.B.A.)
C.P.C.E.C.A.B.A. T° 205 - F° 152

Section III – Description of the Cirion Technologies Housing/Colocation, Hosting and DEC3 Services System relevant to Security and Availability

A) Services Overview

About Cirion Technologies

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/Colocation. 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.