



**STACK EMEA - ITALY S.R.L.**

**REPORT ON CONTROLS AT A SERVICE ORGANIZATION  
RELEVANT TO SECURITY AND AVAILABILITY  
(SOC 2)**

**THROUGHOUT THE PERIOD  
August 1, 2023 TO JULY 31, 2024**



**SOC-2**  
— REPORT —  
TYPE II CERTIFIED

**NEWTONPARTNER SRL**

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**SECTION ONE**  
**INDEPENDENT SERVICE AUDITOR'S REPORT**



**From: Newtonpartner S.r.l.**

Dott. Tiziana Guggino

Dottore Commercialista-Revisore Legale

Via Giovanni Bovio, 20 - 56125 Pisa

Via Ponte Seveso, 36 – 20125 Milano

Milan, September 20, 2024

**To: STACK EMEA - ITALY SRL**

Via Marche, 8/10

27010 -SIZIANO (PV) ITA

### *Scope*

*We have examined the attached description titled “STACK EMEA – ITALY SRL Service Organization’s (the “Service Organization” or “STACK EMEA - Italy”) and STACK INFRASTRUCTURE ITALY SRL Subservice Organization’s Description of the Data Center Services system based on the criteria set forth in DC Section 200, 2018 “Description Criteria for a Description of a Service Organization’s System in a SOC 2 Report” and the suitability of the design and operating effectiveness of controls described therein to meet the criteria for the security principle set forth in TSP section 100, Trust Services Principles and Criteria relevant for Security, Availability, Processing Integrity, Confidentiality, and Privacy (AICPA, Trust Services Principles and Criteria) (applicable trust services criteria), throughout the period August 1, 2023 to July 31, 2024. STACK INFRASTRUCTURE ITALY SRL (the “Subservice Organization” or “STACK INFRASTRUCTURE”), a service organization incorporated in the framework of the partial proportional demerger of STACK EMEA on January 1, 2024, is a management company that provides services related to the operational management of the Italian data centers (the “Operational Services”), and then, provides services to the Service Organization. The description includes those elements of its system provided by STACK INFRASTRUCTURE Subservice Organization, the controls of which help meet certain applicable trust services criteria.*

*The information showed in section 5, "Other Information Provided by STACK EMEA – Italy, which is not covered by the Service Auditor’s Report," is offered by Management of the Service organization to give supplementary information and is not a part of the description. Information presented in Section 5 has not been subjected to the procedures applied in the inspection of the description and of the suitability of the design and operating effectiveness of the controls to meet the applicable trust services criteria.*

*STACK EMEA - Italy, part of the global STACK Infrastructure platform, provides digital infrastructure with a customer-centric approach, as well as a full suite of powered build-to-suit, colocation, and shell solutions across the EMEA region, with state-of-the-art datacenters in Italy, and in some regions of Northern Europe*

*The description indicates that certain applicable trust services criteria specified in the description can be met only if complementary user entity controls supposed in the design of STACK EMEA - Italy’s controls and STACK INFRASTRUCTURE are suitably designed and operating effectively, along with the related controls of the service organization. The controls included in the description are only those that management of STACK EMEA – Italy and STACK INFRASTRUCTURE considers are probable to be relevant to meeting the applicable trust services criteria.*

*Service Organization’s Responsibility*

*Attached to the description, STACK EMEA - Italy has supplied an assertion letter about the fairness of the presentation of the description based on the description criteria and suitability of design and operating effectiveness of the controls described therein to meet the applicable trust services criteria. STACK EMEA - Italy is responsible for preparing the description and assertion; comprising the completeness, accuracy, and method of presentation of both the portion of the description that excludes STACK INFRASTRUCTURE services and the STACK EMEA - Italy assertion; providing the services covered by the description; identifying the risks that would prevent the applicable trust services criteria from being met; designing, implementing, and documenting the controls to meet the applicable trust services criteria; and specifying the controls that meet the applicable trust services criteria and stating them in the description.*

#### *Subservice Organization's Responsibility*

*STACK INFRASTRUCTURE Subservice Organization has provided its attached assertion about the fairness of the presentation of the portion of the description related to elements of the system provided by STACK INFRASTRUCTURE based on the description criteria applicable to the Subservice Organization services, which are identified in STACK INFRASTRUCTURE's Assertion and the operation of the Subservice Organization controls.*

*STACK INFRASTRUCTURE is responsible for the completeness and the accuracy of the portion of the description related to its "Operational Services;" preparing the STACK INFRASTRUCTURE's Assertion; the completeness and accuracy, and method of presentation of its Assertion; providing the STACK INFRASTRUCTURE Services covered by the description; and implementing and operating the Subservice Organization controls as described in the description.*

#### *Service Auditor's Responsibility*

*Our responsibility is to express an opinion on the fairness of the presentation of the description based on the description criteria set forth in STACK EMEA - Italy Service Organization's and STACK INFRASTRUCTURE Subservice Organization's assertions 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 examination.*

*We conducted our assessment in compliance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included procedures that we considered essential in the circumstances. Those standards require that we plan and perform our examination to obtain reasonable guarantee about whether, in all material respects, 1) the description is fairly presented based on the description criteria, and 2) the controls were suitably designed and operating actually to meet the applicable trust services criteria throughout the period August 1, 2023 to July 31, 2024.*

*An assessment of the description of a service organization system and the suitability of the design and operating effectiveness of those controls to meet the applicable trust services criteria consist of the following actions:*

- 1. assessing and performing procedures to obtain evidence about whether the description is fairly presented based on the description criteria and the controls were suitably designed and operating efficiently to meet the applicable trust services criteria throughout the aforementioned period.*
- 2. evaluating the risks that the description is not fairly presented and that the controls were not suitably designed or operating effectively.*
- 3. testing the operating effectiveness of those controls to provide reasonable assurance that the applicable trust services criteria were met.*
- 4. evaluating the overall presentation of the description.*

*We believe that the evidence we obtained is adequate and appropriate to supply a reasonable basis for our opinion.*

*Inherent limitations*

*Because of their nature and inherent limitations, controls at a service organization or subservice organization may not always operate effectively to meet the applicable trust services criteria. Also, the projection to the future of any assessment of the fairness 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 risks that the system may change or that controls at a service organization or subservice organization may become inadequate or fail. 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 fundamentals to its own specific needs.*

*Opinion*

*In our opinion, in all material respects, focused on the criteria identified in STACK EMEA - Italy Service Organization's and STACK INFRASTRUCTURE Subservice Organization's assertions:*

- a) the description fairly presents STACK EMEA - Italy system and the elements of the system provided by STACK INFRASTRUCTURE that were designed and implemented respectively throughout the periods August 1, 2023 to July 31, 2024 and January, 1 2024 to July 31, 2024.*
- b) the controls of the Service Organization and Subservice Organization stated in the description were suitably designed to provide reasonable assurance that the applicable trust services criteria would be met if the controls operated effectively throughout the periods indicated;*
- c) the controls of the Service Organization and Subservice Organization operated effectively to provide reasonable assurance that the applicable trust services criteria were met throughout the two periods above-mentioned.*

*Description of tests of controls*

*The specific controls we assessed and the results of the tests we performed are presented in section 4, of the report.*

*Restricted use*

*This report, including the description of tests of controls and results thereof in section 4 are meant exclusively for the information and use of STACK EMEA - Italy Service Organization, its user entities during some or all of the period August 1, 2023 to July 31, 2024, and potential user entities, independent auditors, practitioners providing services to such user entities, and regulators who have adequate knowledge and understanding of the following:*

- The nature of the services supplied by the service organization*
- How the service organization's system interacts with user entities or other parties*
- Internal control and its limits*
- The applicable trust services criteria*
- The risks that may threaten the accomplishment of the applicable trust services criteria and how controls address those risks.*

*Future developments are not considered at the time of this letter, and then, we are confident that this data will be not affected from the risks that the description might no longer correspond to the system in place, because of potential adjustments. Intrinsic restrictions and, consequently, errors or fraud may arise and not be discovered with the aim to reduce the effectiveness of specific controls at STACK EMEA – Italy and STACK INFRASTRUCTURE. Besides, the addition of any conclusions, based on our opinions, to the future depends on the risk that (1) adjustments in the system or controls, (2) changes in processing requirements, or (3) modifies driven by the time flow, might be different such conclusions effectiveness.*

*This report is not intended to be and should not be used by anyone other than the above-mentioned specified parties.*

Newtonpartner Srl  
Società di Revisione



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