

Lowery Adaptive Solutions (LAS) — Executive Management Attestation

Regulatory Governance Briefing: § 38 BSIG (NIS2) & KWG § 25a / § 25b Organhaftung

Client Organization	Sparkassen FinTech Partner Solutions AG	Tenant ID	tenant-spk-fintech-partner
Audit Readiness	98.70% (STAGE 1 & 2 READY)	Framework	DORA (EU 2022/2554) / NIS2
Sovereign Node	91.99.122.40 (Hetzner FSN1, Germany)	Attestation Date	2026-09-27

1. Principle of Personal Executive Accountability (§ 38 BSIG / KWG § 25a)

Under German and EU cyber regulations, the executive board holds non-delegable duty of care (*Organhaftung*). Operational execution is fully managed by LAS, but policy approval, residual risk acceptance, and supervisory reporting remain board obligations.

Operational Delegation (Lowery Adaptive Solutions)	Personal Executive Duty (Managing Director / Vorstand)
✓ 24/7 Threat Telemetry & Multi-Tier SOC Monitoring	✓ Formal Approval of Information Security & DORA Policies
✓ Immutable WORM Ledger Sealing (SQLSTATE 55000)	✓ Review & Sign-off on Annual Disaster Recovery Tests
✓ Subcontractor (4th-Party) Risk & Drift Auditing	✓ Non-Delegable Organhaftung under § 38 Abs. 2 BSIG
✓ Automated 4h/72h DORA Incident Escalation Packages	✓ Final Authority on External Supervisory Disclosures

2. 5-Week Sprint Milestones & Technical Attestation

Sprint Phase	Technical Milestone & Deliverables	Readiness	Status
Week 1	Baseline Gap Analysis & Asset Discovery	68.0%	COMPLETED
Week 2	Infrastructure Hardening & WORM Ledger Integration	81.0%	COMPLETED
Week 3	Zero-Trust API & Supply-Chain (TPRM) Validation	89.5%	COMPLETED
Week 4	Incident Response & DORA 24h/72h Simulation Drill	94.8%	COMPLETED
Week 5	Final Attestation Report & Supervisory Dossier Compilation	98.7%	AUDIT_READY_SEALED

Chief Information Security Officer (LAS)	Lead Systems Architect (LAS)	Managing Director (Client)
[SIGNED & SEALED IN WORM LEDGER]	[SIGNED & ARCHITECTURE VERIFIED]	[TO BE EXECUTED AT SPRINT CLOSE]