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## ***IT Relation A/S***

Independent auditor's ISAE 3000 assurance report on information security and measures for the period from 1 January 2022 to 31 December 2022 pursuant to the data processing agreement with data controllers

*January 2023*



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# 1. Management's statement

IT Relation A/S processes personal data on behalf of data controllers in accordance with the data processing agreements.

The accompanying description has been prepared for data controllers who have used IT Relation A/S's hosting services and who have a sufficient understanding to consider the description along with other information, including information about controls operated by the data controllers themselves in assessing whether the requirements of the EU regulation on the "Protection of natural persons with regard to the processing of personal data and on the free movement of such data" and "Lov om supplerende bestemmelser til forordning om beskyttelse af fysiske personer i forbindelse med behandling af personoplysninger og om fri udveksling af sådanne oplysninger" (subsequently "the data protection rules") have been complied with.

IT Relation A/S uses B4Restore and Front-Safe as subprocessors for backup services. This report uses the carve-out method and does not comprise control objectives and related controls that B4Restore and Front-Safe perform for IT Relation A/S.

IT Relation A/S uses IT Relation Philippines Inc. and ITM8 Prague s.r.o as subprocessors for development, servicedesk, operating- and consulting services. This report uses the carve-out method and does not comprise control objectives and related controls that IT Relation Philippines Inc. and ITM8 Prague s.r.o perform for IT Relation A/S.

Some of the control objectives stated in our description in section 3 can only be achieved if the complementary controls at data controllers are suitably designed together with our controls. This report does not comprise the suitability of the design of these complementary controls.

IT Relation A/S confirms that:

- a) The accompanying description in section 3 fairly presents information security and measures in relation to the hosting services that have processed personal data for data controllers subject to the data protection rules throughout the period from 1 January 2022 to 31 December 2022. The criteria used in making this statement were that the accompanying description:
  - (i) Presents how the information security and measures in relation to the hosting services were designed and implemented, including:
    - The types of services provided, including the type of personal data processed;
    - The procedures, within both information technology and manual systems, used to initiate, record, process and, if necessary, correct, delete and restrict processing of personal data;
    - The procedures used to ensure that data processing has taken place in accordance with contract, instructions or agreement with the data controller;
    - The procedures ensuring that the persons authorised to process personal data have committed to confidentiality or are subject to an appropriate statutory duty of confidentiality;
    - The procedures ensuring upon discontinuation of data processing that, by choice of the data controller, all personal data are deleted or returned to the data controller unless retention of such personal data is required by law or regulation;
    - The procedures supporting, in the event of breach of personal data security, that the data controller may report this to the supervisory authority and inform the data subjects;

- The procedures ensuring appropriate technical and organisational security measures in the processing of personal data in consideration of the risks that are presented by personal data processing, such as accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transmitted, stored or otherwise processed;
  - Controls that we, in reference to the scope of the hosting services, have assumed would be implemented by the data controllers and which, if necessary in order to achieve the control objectives stated in the description, are identified in the description;
  - Other aspects of our control environment, risk assessment process, information system (including the related business processes) and communication, control activities and monitoring controls that are relevant to the processing of personal data.
- (ii) Includes relevant information about changes in the data processor's hosting services for the processing of personal data in the period from 1 January 2022 to 31 December 2022;
- (iii) Does not omit or distort information relevant to the scope of the hosting services being described for the processing of personal data while acknowledging that the description is prepared to meet the common needs of a broad range of data controllers and may not, therefore, include every aspect of the hosting services that the individual data controllers might consider important in their particular circumstances.
- b) The controls related to the control objectives stated in the accompanying description were suitably designed and operated effectively throughout the period from 1 January 2022 to 31 December 2022. The criteria used in making this statement were that:
- (i) The risks that threatened achievement of the control objectives stated in the description were identified;
  - (ii) The identified controls would, if operated as described, provide reasonable assurance that those risks did not prevent the stated control objectives from being achieved; and
  - (iii) The controls were consistently applied as designed, including that manual controls were applied by persons who have the appropriate competence and authority, throughout the period from 1 January 2022 to 31 December 2022.
- c) Appropriate technical and organisational measures were established and maintained to comply with the agreements with the data controllers, sound data processing practices and relevant requirements for data processors in accordance with the data protection rules.

Herning, 18 January 2023  
**IT Relation A/S**



Frank Bech Jensen  
Head of Compliance and Security

IT Relation A/S  
Dalgas Plads 7B, 1<sup>st</sup> Floor  
DK-7400 Herning

## 2. Independent auditor's report

### **Independent auditor's ISAE 3000 assurance report on information security and measures for the period from 1 January 2022 to 31 December 2022 pursuant to the data processing agreement with data controllers**

To: IT Relation A/S and IT Relation A/S's customers

#### **Scope**

We have been engaged to provide assurance about IT Relation A/S's description in section 3 of the hosting services in accordance with the data processing agreement with data controllers throughout the period from 1 January 2022 to 31 December 2022 (the description) and about the design and operating effectiveness of controls related to the control objectives stated in the description.

Our report covers whether IT Relation A/S has designed and effectively operated appropriate controls related to the control objectives stated in section 4. The report does not include an assessment of IT Relation A/S' general compliance with the requirements of the EU regulation on the "Protection of natural persons with regard to the processing of personal data and on the free movement of such data" and "Lov om supplerende bestemmelser til forordning om beskyttelse af fysiske personer i forbindelse med behandling af personoplysninger og om fri udveksling af sådanne oplysninger" (subsequently "the data protection rules").

IT Relation A/S uses B4Restore and Front-Safe as subprocessors for backup services. This report uses the carve-out method and does not comprise control objectives and related controls that B4Restore and Front-Safe perform for IT Relation A/S.

IT Relation A/S uses IT Relation Philippines Inc. and ITM8 Prague s.r.o as subprocessors for development, servicedesk, operating- and consulting services. This report uses the carve-out method and does not comprise control objectives and related controls that IT Relation Philippines Inc. and ITM8 Prague s.r.o perform for IT Relation A/S.

Some of the control objectives stated in IT Relation A/S's description in section 3 can only be achieved if the complementary controls at data controllers are suitably designed and operating effectively with IT Relation A/S's controls. This report does not comprise the appropriateness of the design and operating effectiveness of these complementary controls.

We express reasonable assurance in our conclusion.

#### **IT Relation A/S's responsibilities**

IT Relation A/S is responsible for: preparing the description and accompanying statement in section 1, including the completeness, accuracy and method of presentation of the description and statement; providing the services covered by the description; stating the control objectives and designing and effectively operating controls to achieve the stated control objectives.

#### **Auditor's independence and quality control**

We have complied with the independence and other ethical requirements in the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct, as well as ethical requirements applicable in Denmark.

PricewaterhouseCoopers is subject to the International Standard on Quality Control (ISQC 1) and accordingly uses and maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Auditor's responsibilities**

Our responsibility is to express an opinion on IT Relation A/S's description and on the design and operating effectiveness of controls related to the control objectives stated in that description, based on our procedures.

We conducted our engagement in accordance with ISAE 3000 (revised), "Assurance engagements other than audits or reviews of historical financial information", and additional requirements applicable in Denmark to obtain reasonable assurance about whether, in all material respects, the description is fairly presented, and the controls are suitably designed and operating effectively.

An assurance engagement to report on the description, design and operating effectiveness of controls at a data processor involves performing procedures to obtain evidence about the disclosures in the data processor's description of its hosting services and about the design and operating effectiveness of controls. The procedures selected depend on the auditor's judgement, including the assessment of the risks that the description is not fairly presented, and that controls are not suitably designed or operating effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to provide reasonable assurance that the control objectives stated in the description were achieved. An assurance engagement of this type also includes evaluating the overall presentation of the description, the suitability of the objectives stated therein and the suitability of the criteria specified by the data processor and described in the Management's statement section.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Limitations of controls at a data processor**

IT Relation A/S's description is prepared to meet the common needs of a broad range of data controllers and may not, therefore, include every aspect of the hosting services that the individual data controllers may consider important in their particular circumstances. Also, because of their nature, controls at a data processor may not prevent or detect all personal data breaches. Furthermore, the projection of any evaluation of the operating effectiveness to future periods is subject to the risk that controls at a data processor may become inadequate or fail.

## **Opinion**

Our opinion has been formed on the basis of the matters outlined in this auditor's report. The criteria we used in forming our opinion are those described in the Management's statement section. In our opinion, in all material respects:

- a) The description fairly presents the information security and measures in relation to the hosting services as designed and implemented throughout the period from 1 January 2022 to 31 December 2022;
- b) The controls related to the control objectives stated in the description were suitably designed throughout the period from 1 January 2022 to 31 December 2022; and
- 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 from 1 January 2022 to 31 December 2022.

## **Description of test of controls**

The specific controls tested and the nature, timing and results of those tests are listed in section 4.

### **Intended users and purpose**

This report and the description of tests of controls in section 4 are intended only for data controllers who have used IT Relation A/S's hosting services and who have a sufficient understanding to consider it, along with other information, including information about controls operated by the data controllers themselves, in assessing whether the requirements of the data protection rules have been complied with.

Aarhus, 18 January 2023

**PricewaterhouseCoopers**

Statsautoriseret Revisionspartnerselskab

CVR no. 33 77 12 31



Jesper P. Madsen  
State-Authorised Public Accountant  
mne26801



Iraj Bastar  
Director

## 3. *Description of processing*

The purpose of the data processor's processing of personal data on behalf of the data controller is to provide the services agreed between the data responsible and the data processor. Services are further defined in the individual customer's contract(s) and are within the areas Hosting and operations, Service desk, Application services and Consultancy services. The data controller's instructions on data processing are defined in the data processor agreement between the partners.

### *Nature of processing*

The data processor's processing of personal data on behalf of the data controller primarily concerns:

#### *Hosting and operation*

The data processor will provide hosting and operation of the data controller's IT systems and application services. Thus, the primary purpose of processing of personal data is hosting, including storage of the data controller's personal data, and day-to-day operation, including monitoring, backup and maintenance of the data controller's IT systems containing personal data. In specific situations, processing may include organisation, structuring, facilitation, temporary storage, filtration, troubleshooting, adaptation or alteration, retrieval, consultation, use, alignment, combination, restriction or erasure of personal data when so required in connection with the data processor's supply of services to the data controller, or if so, required in order to comply with a specific request from the data controller. The data processor will provide IT support to the data processor's employees etc. Any work undertaken by the data processor as part of this support, and which includes processing of personal data on behalf of the data controller, will be based on a specific request of the data controller.

#### *Service desk*

The data processor will provide support to the data controller as regards the data controller's day-to-day operation of the data controller's IT systems. At the request of the data controller, the data processor may take over the data controller's management of the data controller's IT system in the workplace or servers via TeamViewer or Remote Desktop for a specific task. In addition, the data processor may access systems for the purpose of troubleshooting and operational tasks. In case of software failures or failures in the data controller's IT system in general, the data processor may obtain the database from the data controller for the purpose of troubleshooting, making corrections, etc. This is always subject to prior agreement. In specific situations, processing may include organisation, structuring, facilitation, temporary storage, filtration, troubleshooting, adaptation or alteration, retrieval, consultation, use, alignment, combination, restriction or erasure of personal data when so required in connection with the supply of the agreed services, or if so required in order to comply with a request from the data controller

#### *Application services delivered by Me'ning*

Support, operation, backup and application maintenance. The following applications are two of the most important applications:

##### *Sepo – Secure Mail delivered by Me'ning*

The service specifically includes:

- Encryption/decryption/signing/forwarding of emails (and possibly digital mail (Digital Post)/electronic post box notices (e-Boks)) to and from the data controller
- Storage of the data controller's cryptographic key(s)

##### *TK2 EPJ delivered by Me'ning*

The data processor provides maintenance and support of the TK2 EPJ IT system to the data controller. Any work undertaken by the data processor, and which includes processing of personal data on behalf of the data controller, will be based on a specific request of the data controller. The data processor will provide



support to the data controller in Team Viewer. At the request of the data controller, the data processor may take over the data controller's management of the system via Team Viewer for a specific task. In case of product failures, the data processor may obtain the TK2 SQL database from the data controller for the purpose of troubleshooting, making corrections, etc. In specific situations, processing may include organisation, structuring, facilitation, temporary storage, filtration, troubleshooting, adaptation or alteration, retrieval, consultation, use, alignment, combination, restriction or erasure of personal data when so required in connection with the supply of the agreed services, or if so required in order to comply with a request from the data controller.

## ***Consultancy services***

The data processor will carry out specific and limited tasks. Consultancy tasks are carried out in the data controller's systems and with the data controller's data, and the processing will be defined for each specific task. Tasks are requested and defined by the data controller, and the data processor will assist to the extent required in order to ensure a proper definition of tasks.

## ***Personal data***

The personal data that IT Relation processes on behalf of the data controller varies from customer to customer.

When entering into a data processor agreement, the data controller must ensure that the correct types of personal data and categories of data subjects have been defined in the data processing agreement.

## ***Practical measures***

The level of security shall reflect a generally high level of security reflecting the types of data being processed. Technical and organisational measures are implemented pursuant to the ISO 27001 standard security framework. All controls from ISO 27001 are implemented and complied with. In addition, the level of security must reflect the specifically agreed services in the parties' agreement regarding the data processor's provision of services to the data controller. The data processor shall hereafter be entitled and under obligation to make decisions about the technical and organisational security measures that are to be applied to create the agreed level of data security. At the time of commencement of the agreement, the obligation for the data processor to carry out security measures involves implementing and maintaining the security level described in the documents "Organisational and Technical Measures" and "Physical and Logical Security". The documents are available in the data processor's customer portal and at [www.itrelation.dk/gdpr-dokumenter](http://www.itrelation.dk/gdpr-dokumenter). These security requirements represent the data controller's total requirements in terms of security matters with the data processor based on the data controller's own risk assessment.

## ***Risk assessment***

As part of the ISO 27001 security framework, IT Relation works in a structured manner with risk management. This is done through risk assessments of the implemented controls, data processing and suppliers (sub-processors). Risk assessments are made on the basis of a probability / consequence model, and relevant and probable threats are used in the assessment. Based on the assessment, there will be threats that receive a score that is above IT Relations' maximum risk acceptance, and these threats will subsequently be treated in a risk plan, with the aim of minimising or eliminating risk. For suppliers, another angle is applied in the risk assessment. IT Relation's experience of the supplier's security is included in the assessment. This includes a review of security breaches at the supplier, as well as obtaining and reviewing the supplier's audit report. If the supplier does not provide a standard audit report, or if there have been serious observations in the statement, follow-up with supervision is based on a control assessment form. Risk assessments are updated regularly and at least once a year.

## ***Control measures***

IT Relation has implemented the following control measures:

## Data processor agreements

Written data processor agreements are entered into with both customers and subcontractors. The agreement with customers is based on IT Relation's standard data processor agreement, which again is based on the Danish Data Protection Agency's standard template. When entering a data processor agreement with a customer, this agreement is archived in IT Relation's data processor agreement system. Here, any deviations to the standard of the agreement are also registered, and implementation of the agreement is ensured. New customers must enter a data processor agreement before IT Relation can begin processing of the customer's data.

## Yearly review of procedures

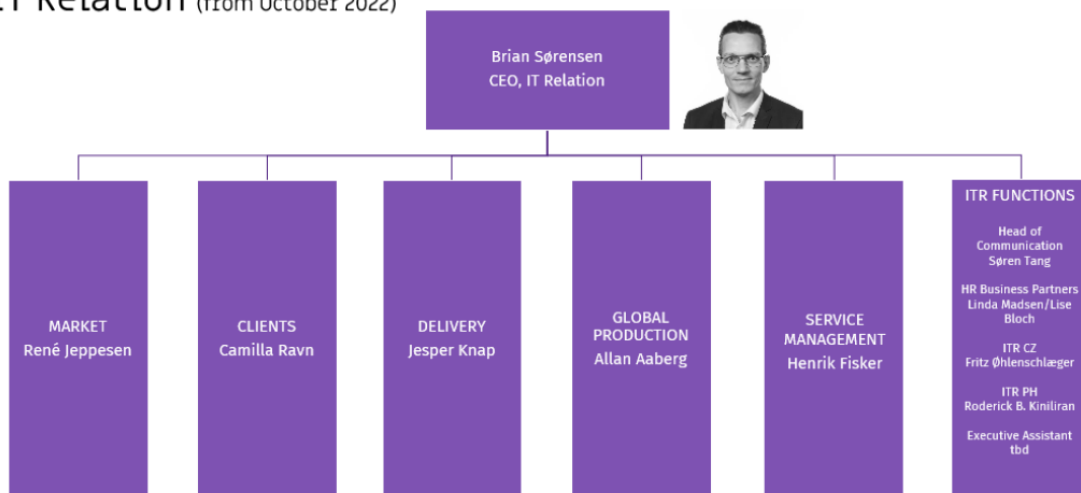
Once a year or in the event of major changes, IT Relation reviews the applicable standard and concluded data processor agreements to see if there are changes in e.g. guidelines and procedures. In this work, IT Relation involves its legal partner. Once a year, suppliers are inspected, reviewed and risk assessed. In this work, audit statements are obtained from the subcontractors, which must be based on current standards. For suppliers who do not have an audit statement, extended supervision is performed. When IT Relation receives a GDPR inquiry, it is processed based on a fixed procedure. Effective feedback is ensured to the data controller or data subject, and inquiries are processed within 30 days. The GDPR inquiry is stored in the ITSM system. All employees must have knowledge of current and relevant policies, guidelines and procedures. This is done through awareness and training of employees. It is ensured that general policies, guidelines, procedures and security framework are generally updated when needed and at least once a year.

## Compliance, roles and responsibilities

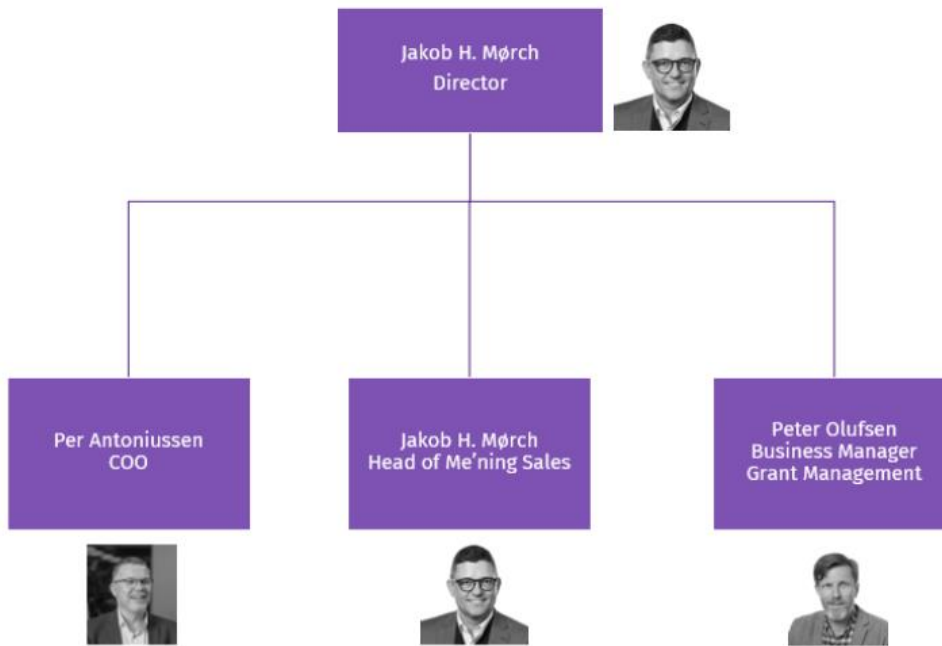
The responsibility for IT Security and Compliance is placed with top management. Top management has delegated the work of leading implementation, control and continuous improvement to the Compliance and Security department.

### IT Relation organisation chart

IT Relation (from October 2022)

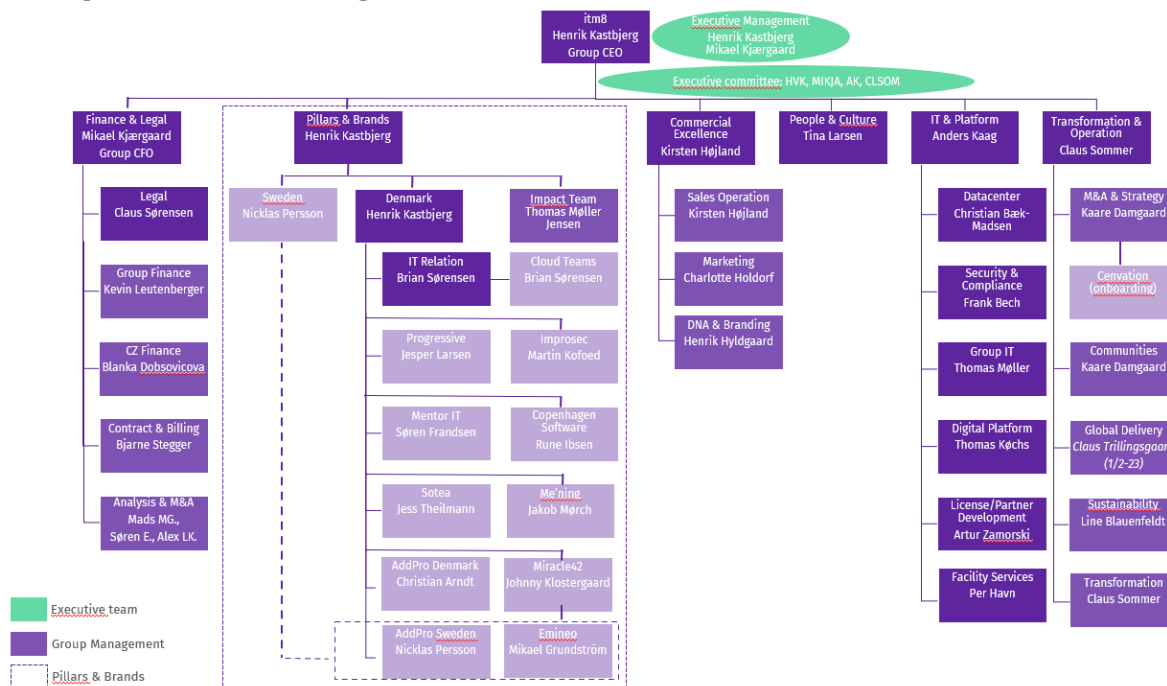


*Me'ning organisation chart*



*Itm8 organisation chart*

Organizational Management Structure



Itm8 is handling group functions as data centre, HR, Finance and Compliance and Security. Compliance and Security updates employees on current relevant security threats and provides good advice on better IT security. The individual employee is responsible for complying with applicable policies and guidelines, seeking out and following applicable procedures and, in general, proactively relating to safety. Once a year or in the event of major changes, samples are taken by the security manager, who must show whether there is awareness of IT security.

## *Employee awareness in relation to the GDPR*

Up to, under and after the implementation of the GDPR at IT Relation, it has regularly been communicated to the employees how to handle personal data in the future. Even though only a relatively small number of employees handle personal data on a daily basis, there has been a widespread awareness regarding personal data amongst all IT Relation employees. All employees receive thorough training in IT Relation's information security rules when they start at IT Relation as well as regular updates regarding information security on IT Relation's intranet and news site. Every month, knowledge about current threats against IT Relation is published via blogposts and posters at IT Relation. It is the responsibility of the employees to comply with the policies and guidelines in force at any time.

## *Monitoring*

Only authorised users have access to personal information, and the assigned user accesses are in accordance with work-related needs. At least once a year, standard user accounts are reviewed, and for privileged users, quarterly audits are performed in User Management. IT Relation's access to customer systems is logged. The log contains information about time, user, privileges and to which system connection has been made. The information is stored for a minimum of six months and is then deleted. The following must be logged in connection with access to personal data:

- Login to the administration platform for access to customer systems
- Login to customer servers
- Login to selected systems and services that IT Relation provides.

Compliance and security runs audits on accesses based on samples. This is done at least twice a year.

## *Reporting to Management*

Management of information security throughout all of IT Relation is coordinated at the EMT meetings (Executive Management Team). Information Security continuously reports to the EMT regarding matters relating to both IT and information security as well as security regarding the processing of personal data. The EMT decides on IT Relation's policies regarding the securing of data in general and likewise ensures that procedures and instructions are implemented when necessary to achieve the goal of the policies. The EMT assesses the agreed policies at least once a year. Compliance with the GDPR is seen as a natural part of everyday life and as a living part of the information security management system at IT Relation. Together with the ETM, risk assessments of matters of fundamental importance to information and data security are made continuously.

## *Supervision with sub-processors*

IT Relation regularly monitors approved sub-processors. This is done by demanding either IT audit reports (ISAE 3402 and/or ISAE 3000) carried out by an impartial third party or by a pre-agreed visit and subsequent audit at the processor. IT Relation demands the above-mentioned ISAE audit reports every year and if IT Relation does not receive them, IT Relation will take a risk-based approach and visit the processor to ensure they are compliant.

IT Relation A/S utilize IT Relation Philippines Inc. and ITM8 Prague s.r.o as sub-processors to deliver services for customers in close collaboration with the Danish organization. This includes services in operations, service desk, development and consultancy – Including, among other, 24x7 monitoring and handling of alarms.

IT Relation Philippines Inc. and ITM8 Prague s.r.o is 100% integrated and managed from the Danish organization and has the same security guidelines and instructions.

IT Relation Philippines Inc. and ITM8 Prague s.r.o is exclusively used for the processing of the data controller's personal data for customers who have accepted these as sub data processor.

IT Relation A/S use B4Restore and Front-Safe as sub data processor for backup services.

## *Categories of personal data collected, processed and stored*

As a data processor (IT Relation) for the data controller (customer), IT Relation only collects, processes and stores personal data at the data controller's request. This matter and the categories of personal data are further agreed in the specific data processing agreements entered into by IT Relation and the customers. Categories of personal data are primarily found in applications (customer systems). IT Relation has not and does not need access to these systems when it comes to bug fixes and operational matters. IT Relation has made a list over internal systems in which personal data are processed and stored. The personal data are updated and deleted whenever there are changes in the workforce and in accordance with the demands of the GDPR and the Danish Bookkeeping Act.

## *Transfer to third countries*

Unless otherwise agreed in the customer's specific data processing agreement, personal data will not be sent to third countries outside the European Union. IT Relation has three data centres in Denmark and only makes use of public cloud hosting via European nodes in our delivery of public cloud.

## *Handling of security breaches*

In case of an actual security breach in a customer system and/or in an internal system where personal data is processed, a ticket will be opened in IT Relation's Service Management system. Within the timeframes agreed with the customer, IT Relation then informs the customer about the nature of the security breach, the size and the preliminary extent with regards to a possible personal data breach at IT Relation or the customer. If IT Relation is processing personal data on behalf of and is following instructions from the data controller and a personal data breach occurs, IT Relation will assist in assuming:

- the responsibility of reporting a personal data breach to the controlling authority (the Danish Data Protection Agency) without undue delay and, where feasible, no later than 72 hours after having become aware of the security breach unless the personal data breach is unlikely to result in a risk to the rights and the freedoms of natural persons
- the responsibility to inform the data subject(s) about the personal data breach without undue delay when a personal data breach involves a high risk to the rights and freedoms of natural persons
- the responsibility to confer with the controlling authority (the Danish Data Protection Agency) before processing if an impact assessment regarding data protection shows that the processing will result in a high risk because of the arrangements made by the data controller to minimise the risk.

## *Complementary controls at the data controllers*

The data controllers have the following obligations:

- Ensure that the personal data are up to date
- Ensure the legality of instructions under the regulations in force at any time under privacy law
- Ensure that instructions in the data processing agreement is correct and contact IT Relation if changes are needed
- Ensure that the personal data types and categories of data subjects are correct in the data processing agreement
- Ensure that the data controller's users are reviewed and have the correct access profile
- Perform risk analysis on the controllers' data subjects

- Perform audit of their data processors (e.g. IT Relation)
- On an ongoing basis, review agreed safety measures and configurations for the customer's environment and ensure they are adequate

## 4. Control objectives, control activity, tests and test results

### Control objective A:

*Procedures and controls are complied with to ensure that instructions for the processing of personal data are complied with consistently with the data processing agreement entered into.*

| No. | Data processor's control activity  | Tests performed by PwC  | Result of PwC's tests |
|-----|--|---|-----------------------|
| A.1 | <p>Written procedures are in place which include a requirement that personal data must only be processed when instructions to this effect are available.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p> | <p>Checked by way of inspection that formalised procedures are in place to ensure that personal data are only processed according to instructions.</p> <p>Checked by way of inspection that the procedures include a requirement to assess at least once a year the need for updates, including in case of changes in the data controller's instructions or changes in the data processing.</p> <p>Checked by way of inspection that procedures are up to date.</p> | No exceptions noted.  |
| A.2 | <p>The data processor only processes personal data stated in the instructions from the data controller.</p>  | <p>Checked by way of inspection that Management ensures that personal data are only processed according to instructions.</p> <p>Checked by way of inspection of a personal data processing operation for sample of 11 data processing agreements that the processing is conducted consistently with instructions.</p>   | No exceptions noted.  |

**Control objective A:**

*Procedures and controls are complied with to ensure that instructions for the processing of personal data are complied with consistently with the data processing agreement entered into.*

| No. | Data processor's control activity   | Tests performed by PwC   | Result of PwC's tests |
|-----|---|--|-----------------------|
| A.3 | The data processor immediately informs the data controller if an instruction, in the data processor's opinion, infringes the Regulation or other European Union or member state data protection provisions. | <p>Checked by way of inspection that formalised procedures are in place ensuring verification that personal data are not processed against the Data Protection Regulation or other legislation.</p> <p>Checked by way of inspection that procedures are in place for informing the data controller of cases where the processing of personal data is considered to be against legislation.</p> <p>Checked by way of inspection that the data controller was informed in cases where the processing of personal data was evaluated to be against legislation.</p> | No exceptions noted.  |



**Control objective B:**

*Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.*

| No. | Data processor's control activity   | Tests performed by PwC   | Result of PwC's tests |
|-----|---|--|-----------------------|
| B.1 | <p>Written procedures are in place which include a requirement that security measures agreed are established for the processing of personal data in accordance with the agreement with the data controller.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p> | <p>Checked by way of inspection that formalised procedures are in place to ensure establishment of the security measures agreed.</p> <p>Checked by way of inspection that procedures are up to date.</p> <p>Checked by way of inspection of six samples of one data processing agreement that the security measures agreed have been established.</p>  | No exceptions noted.  |
| B.2 | <p>The data processor has performed a risk assessment and, based on this, implemented the technical measures considered relevant to achieve an appropriate level of security, including establishment of the security measures agreed with the data controller.</p>   | <p>Checked by way of inspection that formalised procedures are in place to ensure that the data processor performs a risk assessment to achieve an appropriate level of security.</p> <p>Checked by way of inspection that the risk assessment performed is up to date and comprises the current processing of personal data.</p> <p>Checked by way of inspection that the data processor has implemented the technical measures ensuring an appropriate level of security consistent with the risk assessment.</p> <p>Checked by way of inspection that the data processor has implemented the security measures agreed with the data controller.</p> | No exceptions noted.  |
| B.3 | <p>For the systems and databases used in the processing of personal data, antivirus software has been installed that is updated on a regular basis.</p>   | <p>Checked by way of inspection that antivirus software has been installed for the systems and databases used in the processing of personal data.</p> <p>Checked by way of inspection that antivirus software is up to date.</p>   | No exceptions noted.  |

**Control objective B:**

*Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.*

| <b>No.</b> | <b>Data processor's control activity</b>  | <b>Tests performed by PwC</b>   | <b>Result of PwC's tests</b> |
|------------|---|---|------------------------------|
| B.4        | External access to systems and databases used in the processing of personal data takes place through a secured firewall.            | Checked by way of inspection that external access to systems and databases used in the processing of personal data takes place only through a secured firewall.<br>Checked by way of inspection that the firewall has been configured in accordance with the relevant internal policy.  | No exceptions noted.         |
| B.5        | Internal networks have been segmented to ensure restricted access to systems and databases used in the processing of personal data. | Inquired whether internal networks have been segmented to ensure restricted access to systems and databases used in the processing of personal data.<br>Inspected network diagrams and other network documentation to ensure appropriate segmentation.  | No exceptions noted.         |
| B.6        | Access to personal data is isolated to users with a work-related need for such access.  | Checked by way of inspection that formalised procedures are in place for restricting users' access to personal data.<br>Checked by way of inspection that formalised procedures are in place for following up on users' access to personal data being consistent with their work-related need.<br>Checked by way of inspection that the technical measures agreed support retaining the restriction in users' work-related access to personal data.<br>Checked by way of inspection of a sample testing of the users' access to systems and databases that such access is restricted to the employees' work-related need. | No exceptions noted.         |

**Control objective B:**

*Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.*

| No. | Data processor's control activity  | Tests performed by PwC   | Result of PwC's tests |
|-----|--|--|-----------------------|
| B.7 | <p>System monitoring with an alarm feature has been established for the systems and databases used in the processing of personal data. This monitoring comprises:</p> <ul style="list-style-type: none"> <li>• User logins</li> <li>• Critical settings of systems and databases.</li> </ul> | <p>Checked by way of inspection that system monitoring with an alarm feature has been established for systems and databases used in the processing of personal data.</p> <p>Checked by way of inspection that no GDPR-related incidents have been registered in this period.</p>   | No exceptions noted.  |
| B.8 | <p>Effective encryption is applied when transmitting confidential and sensitive personal data through the internet or by email.</p>  | <p>Checked by way of inspection that formalised procedures are in place to ensure that transmissions of sensitive and confidential data through the internet are protected by powerful encryption based on a recognised algorithm.</p> <p>Checked by way of inspection that technological encryption solutions have been available and active throughout the assurance period.</p> <p>Checked by way of inspection that encryption is applied when transmitting confidential and sensitive personal data through the internet or by email.</p> <p>Inquired whether any unencrypted transmission of sensitive and confidential personal data has taken place during the assurance period and whether the data controllers have been appropriately informed thereof.</p> | No exceptions noted.  |

**Control objective B:**

*Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.*

| No. | Data processor's control activity   | Tests performed by PwC  | Result of PwC's tests |
|-----|---|---|-----------------------|
| B.9 | <p>Logging of the following matters has been established in systems, databases and networks:</p> <ul style="list-style-type: none"> <li>• Activities performed by system administrators and others holding special rights</li> <li>• Security incidents comprising:               <ul style="list-style-type: none"> <li>○ Changes in log set-ups, including disabling of logging</li> <li>○ Changes in users' system rights</li> <li>○ Failed attempts to log on to systems, databases or networks.</li> </ul> </li> </ul> <p>Logon data are protected against manipulation and technical errors and are reviewed regularly.</p> | <p>Checked by way of inspection that formalised procedures are in place for setting up logging of user activities in systems, databases or networks that are used to process and transmit personal data, including review of and follow-up on logs.</p> <p>Checked by way of inspection that logging of user activities in systems, databases or networks that are used to process or transmit personal data has been configured and activated.</p> <p>Checked by way of inspection that user activity data collected in logs are protected against manipulation or deletion.</p> <p>Checked by way of inspection of a sample of one day of logging for each of six different customers' data that the content of log files is as expected compared to the set-up and that documentation confirms the follow-up performed and the response to any security incidents.</p> <p>Checked by way of inspection of a sample of one day of logging for each of six different customers' data that documentation confirms the follow-up performed on activities carried out by system administrators and others holding special rights.</p> | No exceptions noted.  |

**Control objective B:**

*Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.*

| No.  | Data processor's control activity   | Tests performed by PwC  | Result of PwC's tests   |
|------|---|---|---|
| B.10 | Personal data used for development, testing or similar activity are always in pseudonymised or anonymised form. Such use only takes place to accomplish the data controller's purpose according to agreement and on the data controller's behalf. | <p>Checked by way of inspection that formalised procedures are in place for using personal data for development, testing or similar activity to ensure that such use only takes place in pseudonymised or anonymised form.</p> <p>Checked by way of inspection of a sample of two development and test databases that personal data included therein are pseudonymised or anonymised.</p> <p>Checked by way of inspection of a sample of development or test databases in which personal data are not pseudonymised or anonymised that this has taken place according to agreement with, and on behalf of, the data controller.</p> | <p>PwC has found that the script for obfuscation, in the client test environment for Vimana, was not executed at the SQL database. Consequently, personal data was not anonymised.</p> <p>PwC has found that the script subsequently was executed in accordance with the process for anonymisation.</p> <p>No further exceptions noted.</p> |
| B.11 | The technical measures established are tested on a regular basis in vulnerability scans and penetration tests.  | <p>Checked by way of inspection that formalised procedures are in place for regularly testing technical measures, including for performing vulnerability scans and penetration tests.</p> <p>Checked by way of inspection of samples of security reports that documentation confirms regular testing of the technical measures established.</p> <p>Checked by way of inspection that any deviations or weaknesses in the technical measures have been responded to in a timely and satisfactory manner and communicated to the data controllers as appropriate.</p>   | No exceptions noted.  |

**Control objective B:**

*Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.*

| No.  | Data processor's control activity  | Tests performed by PwC   | Result of PwC's tests   |
|------|--|--|---|
| B.12 | Changes to systems, databases or networks are made consistently with established procedures that ensure maintenance using relevant updates and patches, including security patches.                                    | <p>Checked by way of inspection that formalised procedures are in place for handling changes to systems, databases or networks, including handling of relevant updates, patches and security patches.</p> <p>Checked by way of inspection of extracts from technical security parameters and set-ups that systems, databases or networks have been updated using agreed changes and relevant updates, patches and security patches.</p>  | <p>PwC has found that one out of six internal IT Relation Domain Controllers was not patched with the newest security patches. PwC has noted that the latest patch installed was from March 2022.</p> <p>PwC has subsequently noted that IT Relation has identified the cause, which was due to an error from the server to the patch monitoring system, PwC has noted that IT Relation has installed the missing patches and implemented technical measurements to prevent the error from occurring again.</p> <p>No further exceptions noted.</p> |
| B.13 | A formalised procedure is in place for granting and removing users' access to personal data. Users' access is reconsidered on a regular basis, including the continued justification of rights by a work-related need. | <p>Checked by way of inspection that formalised procedures exist for granting and removing users' access to systems and databases used for processing personal data.</p> <p>Checked by way of inspection of a sample of five employees' access to systems and databases that the user accesses granted have been authorised and that a work-related need exists.</p> <p>Checked by way of inspection of a sample of 10 resigned or dismissed employees that the employees' access to systems and databases was deactivated or removed in a timely manner.</p> <p>Checked by way of inspection that documentation states that user accesses granted are evaluated and authorised on a regular basis – and at least once a year.</p> | No exceptions noted.  |

**Control objective B:**

*Procedures and controls are complied with to ensure that the data processor has implemented technical measures to safeguard relevant security of processing.*

| No.  | Data processor's control activity  | Tests performed by PwC   | Result of PwC's tests |
|------|--|--|-----------------------|
| B.14 | Systems and databases processing personal data that involve a high risk for the data subjects are accessed as a minimum by using two-factor authentication.                                      | <p>Checked by way of inspection that formalised procedures are in place to ensure that two-factor authentication is applied in the processing of personal data that involves a high risk for the data subjects.</p> <p>Checked by way of inspection that users' access to processing personal data that involve a high risk for the data subjects may only take place by using two-factor authentication.</p>  | No exceptions noted.  |
| B.15 | Physical access security measures have been established so as to only permit physical access by authorised persons to premises and data centres at which personal data are stored and processed. | <p>Checked by way of inspection that formalised procedures are in place to ensure that only authorised persons can gain physical access to premises and data centres at which personal data are stored and processed.</p> <p>Checked by way of inspection of documentation that, throughout the assurance period, only authorised persons have had physical access to premises and data centres at which personal data are stored and processed.</p> | No exceptions noted.  |

**Control objective C:**

*Procedures and controls are complied with to ensure that the data processor has implemented organisational measures to safeguard relevant security of processing.*

| <b>No.</b> | <b>Data processor's control activity</b>  | <b>Tests performed by PwC</b>   | <b>Result of PwC's tests</b> |
|------------|---|---|------------------------------|
| C.1        | <p>Management of the data processor has approved a written information security policy that has been communicated to all relevant stakeholders, including the data processor's employees. The information security policy is based on the risk assessment performed.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the information security policy should be updated.</p> | <p>Checked by way of inspection that an information security policy exists that Management has considered and approved within the past year.</p> <p>Checked by way of inspection of documentation that the information security policy has been communicated to relevant stakeholders, including the data processor's employees.</p>  | No exceptions noted.         |
| C.2        | <p>Management of the data processor has checked that the information security policy does not conflict with data processing agreements entered into.</p>  | <p>Inspected documentation of Management's assessment that the information security policy generally meets the requirements for security measures and the security of processing in the data processing agreements entered into.</p> <p>Checked by way of inspection of a sample of six data processing agreements that the requirements therein are covered by the requirements of the information security policy for security measures and security of processing.</p> | No exceptions noted.         |



**Control objective C:**

*Procedures and controls are complied with to ensure that the data processor has implemented organisational measures to safeguard relevant security of processing.*

| No. | Data processor's control activity   | Tests performed by PwC   | Result of PwC's tests |
|-----|---|--|-----------------------|
| C.3 | The employees of the data processor are screened as part of the employment process. Such screening consists of certificates of criminal record.   | <p>Checked by way of inspection that formalised procedures are in place to ensure screening of the data processor's employees as part of the employment process.</p> <p>Checked by way of inspection of a sample of one data processing agreement that the requirements therein for screening employees are covered by the data processor's screening procedures.</p> <p>Checked by way of inspection of one employee appointed during the assurance period that documentation states that the screening has comprised:</p> <ul style="list-style-type: none"> <li>• References from former employers</li> <li>• Certificates of criminal record</li> <li>• Diplomas.</li> </ul> | No exceptions noted.  |
| C.4 | Upon appointment, employees sign a confidentiality agreement. In addition, the employees are introduced to the information security policy and procedures for data processing as well as any other relevant information regarding the employees' processing of personal data. | <p>Checked by way of inspection of five employees appointed during the assurance period that the relevant employees have signed a confidentiality agreement.</p> <p>Checked by way of inspection of five employees appointed during the assurance period that the relevant employees have been introduced to:</p> <ul style="list-style-type: none"> <li>• The information security policy</li> <li>• Procedures for processing data and other relevant information.</li> </ul>  | No exceptions noted.  |

**Control objective C:**

*Procedures and controls are complied with to ensure that the data processor has implemented organisational measures to safeguard relevant security of processing.*

| No. | Data processor's control activity   | Tests performed by PwC  | Result of PwC's tests |
|-----|---|---|-----------------------|
| C.5 | For resignations or dismissals, the data processor has implemented a process to ensure that users' rights are deactivated or terminated, including that assets are returned.  | Inspected procedures ensuring that resigned or dismissed employees' rights are deactivated or terminated upon resignation or dismissal and that assets such as access cards, computers, mobile phones, etc. are returned.<br><br>Checked by way of inspection of one employee resigned or dismissed that rights have been deactivated or terminated and that assets have been returned.   | No exceptions noted.  |
| C.6 | Upon resignation or dismissal, employees are informed that the confidentiality agreement signed remains valid and that they are subject to a general duty of confidentiality in relation to the processing of personal data performed by the data processor for the data controllers. | Checked by way of inspection that formalised procedures are in place to ensure that resigned or dismissed employees are made aware of the continued validity of the confidentiality agreement and the general duty of confidentiality.<br><br>Checked by way of inspection of one employee resigned or dismissed during the assurance period that documentation confirms the continued validity of the confidentiality agreement and the general duty of confidentiality. | No exceptions noted.  |
| C.7 | Awareness training is provided to the data processor's employees on a regular basis with respect to general IT security and security of processing related to personal data.  | Checked by way of inspection that the data processor provides awareness training to the employees covering general IT security and security of processing related to personal data.<br><br>Inspected documentation stating that all employees who have either access to or process personal data have completed the awareness training provided.  | No exceptions noted.  |

**Control objective D:**

*Procedures and controls are complied with to ensure that personal data can be deleted or returned if arrangements are made with the data controller to this effect.*

| No. | Data processor's control activity  | Tests performed by PwC   | Result of PwC's tests |
|-----|--|--|-----------------------|
| D.1 | <p>Written procedures are in place which include a requirement that personal data must be stored and deleted in accordance with the agreement with the data controller.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>  | <p>Checked by way of inspection that formalised procedures are in place for storing and deleting personal data in accordance with the agreement with the data controller.</p> <p>Checked by way of inspection that procedures are up to date.</p>  | No exceptions noted.  |
| D.2 | <p>The following specific requirements have been agreed with respect to the data processor's storage periods and deletion routines:</p> <ul style="list-style-type: none"> <li>• Data in the customer's systems and configurations in firewalls etc. will be deleted no earlier than 1 month after and no later than 3 months after the termination of the agreement.</li> <li>• Data about the customer in IT Relations' systems and where IT Relation is data responsible will be deleted based on the current deletion deadline for the individual system.</li> </ul> | <p>Checked by way of inspection that the existing procedures for storage and deletion include specific requirements for the data processor's storage periods and deletion routines.</p> <p>Checked by way of inspection of a sample of six data processing sessions from the data processor's list of processing activities that documentation states that personal data are stored in accordance with the agreed storage periods.</p> <p>Checked by way of inspection of a sample of six data processing sessions from the data processor's list of processing activities that documentation states that personal data are deleted in accordance with the agreed deletion routines.</p> | No exceptions noted.  |
| D.3 | <p>Upon termination of the processing of personal data for the data controller, data have, in accordance with the agreement with the data controller, been:</p> <ul style="list-style-type: none"> <li>• Returned to the data controller and/or</li> <li>• Deleted if this is not in conflict with other legislation.</li> </ul>   | <p>Checked by way of inspection that formalised procedures are in place for processing the data controller's data upon termination of the processing of personal data.</p> <p>Checked by way of inspection of one terminated data processing session during the assurance period that documentation states that the agreed deletion or return of data has taken place.</p>   | No exceptions noted.  |

**Control objective E:**

*Procedures and controls are complied with to ensure that the data processor will only store personal data in accordance with the agreement with the data controller.*

| No. | Data processor's control activity  | Tests performed by PwC  | Result of PwC's tests |
|-----|--|---|-----------------------|
| E.1 | <p>Written procedures are in place which include a requirement that personal data must only be stored in accordance with the agreement with the data controller.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p> | <p>Checked by way of inspection that formalised procedures are in place for only storing and processing personal data in accordance with the data processing agreements.</p> <p>Checked by way of inspection that procedures are up to date.</p> <p>Checked by way of inspection of a sample of six data processing sessions from the data processor's list of processing activities that documentation states that data processing takes place in accordance with the data processing agreement.</p>                               | No exceptions noted.  |
| E.2 | <p>Data processing and storage by the data processor must only take place in the localities, countries or regions approved by the data controller.</p>   | <p>Checked by way of inspection that the data processor has a complete and updated list of processing activities stating localities, countries or regions.</p> <p>Checked by way of inspection of a sample of six data processing sessions from the data processor's list of processing activities that documentation states that the processing of data, including the storage of personal data, takes place only in the localities stated in the data processing agreement – or otherwise as approved by the data controller.</p> | No exceptions noted.  |

**Control objective F:**

*Procedures and controls are complied with to ensure that only approved subprocessors are used and that, when following up on such processors' technical and organisational measures to protect the rights of data subjects and the processing of personal data, the data processor ensures adequate security of processing.*

| No. | Data processor's control activity   | Tests performed by PwC   | Result of PwC's tests |
|-----|---|--|-----------------------|
| F.1 | <p>Written procedures are in place which include requirements for the data processor when using subprocessors, including requirements for sub-processing agreements and instructions.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p> | <p>Checked by way of inspection that formalised procedures are in place for using subprocessors, including requirements for subprocessing agreements and instructions.</p> <p>Checked by way of inspection that procedures are up to date.</p>   | No exceptions noted.  |
| F.2 | <p>The data processor only uses subprocessors to process personal data that have been specifically or generally approved by the data controller.</p>  | <p>Checked by way of inspection that the data processor has a complete and updated list of subprocessors used.</p> <p>Checked by way of inspection of a sample of one subprocessor from the data processor's list of subprocessors that documentation states that the processing of data by the subprocessor follows from the data processing agreement – or otherwise as approved by the data controller.</p> | No exceptions noted.  |
| F.3 | <p>When changing the generally approved subprocessors used, the data controller is informed in time to enable such controller to raise objections and/or withdraw personal data from the data processor. When changing the specially approved subprocessors used, this has been approved by the data controller.</p>  | <p>Checked by way of inspection that formalised procedures are in place for informing the data controller when changing the subprocessors used.</p> <p>Inspected documentation stating that the data controller was informed when changing the subprocessors used throughout the assurance period.</p>   | No exceptions noted.  |

**Control objective F:**

*Procedures and controls are complied with to ensure that only approved subprocessors are used and that, when following up on such processors' technical and organisational measures to protect the rights of data subjects and the processing of personal data, the data processor ensures adequate security of processing.*

| No. | Data processor's control activity  | Tests performed by PwC  | Result of PwC's tests |
|-----|--|---|-----------------------|
| F.4 | The data processor has subjected the subprocessor to the same data protection obligations as those provided in the data processing agreement or similar document with the data controller.   | <p>Checked by way of inspection for existence of signed subprocessing agreements with subprocessors used, which are stated on the data processor's list.</p> <p>Checked by way of inspection of a sample of one subprocessing agreement that it includes the same requirements and obligations as are stipulated in the data processing agreement between the data controller and the data processor.</p> | No exceptions noted.  |
| F.5 | <p>The data processor has a list of approved subprocessors disclosing:</p> <ul style="list-style-type: none"> <li>• Name</li> <li>• Company registration no.</li> <li>• Address</li> <li>• Description of the processing.</li> </ul> | <p>Checked by way of inspection that the data processor has a complete and updated list of subprocessors used and approved.</p> <p>Checked by way of inspection that, as a minimum, the list includes the required details about each subprocessor.</p>   | No exceptions noted.  |

**Control objective F:**

*Procedures and controls are complied with to ensure that only approved subprocessors are used and that, when following up on such processors' technical and organisational measures to protect the rights of data subjects and the processing of personal data, the data processor ensures adequate security of processing.*

| No. | Data processor's control activity   | Tests performed by PwC   | Result of PwC's tests |
|-----|---|--|-----------------------|
| F.6 | Based on an updated risk assessment of each sub-processor and the activity taking place at such processor, the data processor regularly follows up thereon through meetings, inspections, reviews of auditor's reports or similar activity. The data controller is informed of the follow-up performed at the subprocessor. | <p>Checked by way of inspection that formalised procedures are in place for following up on processing activities at subprocessors and compliance with the sub-processing agreements.</p> <p>Checked by way of inspection of documentation that each subprocessor and the current processing activity at such processor are subjected to risk assessment.</p> <p>Checked by way of inspection of documentation that technical and organisational measures, security of processing at the subprocessors used, third countries' bases of transfer and similar matters are appropriately followed up on.</p> <p>Checked by way of inspection of documentation that information on the follow-up at subprocessors is communicated to the data controller so that such controller may plan an inspection.</p> | No exceptions noted.  |

**Control objective G:**

*Procedures and controls are complied with to ensure that the data processor will only transfer personal data to third countries or international organisations in accordance with the agreement with the data controller by using a valid basis of transfer.*

| No. | Data processor's control activity   | Tests performed by PwC  | Result of PwC's tests |
|-----|---|---|-----------------------|
| G.1 | <p>Written procedures are in place which include a requirement that the data processor must only transfer personal data to third countries or international organisations in accordance with the agreement with the data controller by using a valid basis of transfer.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p> | <p>Checked by way of inspection that formalised procedures are in place to ensure that personal data are only transferred to third countries or international organisations in accordance with the agreement with the data controller by using a valid basis of transfer.</p> <p>Checked by way of inspection that procedures are up to date.</p> | No exceptions noted.  |
| G.2 | <p>The data processor must only transfer personal data to third countries or international organisations according to instructions by the data controller.</p>  | <p>Checked by way of inspection that the data processor has a complete and updated list of transfers of personal data to third countries or international organisations.</p> <p>Checked by way of inspection that there is no transfer of personal data to third countries.</p>   | No exceptions noted.  |
| G.3 | <p>As part of the transfer of personal data to third countries or international organisations, the data processor assessed and documented the existence of a valid basis of transfer.</p>   | <p>Checked by way of inspection that formalised procedures are in place for ensuring a valid basis of transfer.</p> <p>Checked by way of inspection that procedures are up to date.</p> <p>Checked by way of inspection that there is no transfer of personal data to third countries.</p>  | No exceptions noted.  |



**Control objective H:**

*Procedures and controls are complied with to ensure that the data processor can assist the data controller in handing out, correcting, deleting or restricting information on the processing of personal data to the data subject.*

| No. | Data processor's control activity  | Tests performed by PwC   | Result of PwC's tests |
|-----|--|--|-----------------------|
| H.1 | <p>Written procedures are in place which include a requirement that the data processor must assist the data controller in relation to the rights of data subjects.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p> | <p>Checked by way of inspection that formalised procedures are in place for the data processor's assistance to the data controller in relation to the rights of data subjects.</p> <p>Checked by way of inspection that procedures are up to date.</p>   | No exceptions noted.  |
| H.2 | <p>The data processor has established procedures that, insofar as this was agreed, enable timely assistance to the data controller in handing out, correcting, deleting or restricting or providing information about the processing of personal data to data subjects.</p>                        | <p>Checked by way of inspection that the procedures in place for assisting the data controller include detailed procedures for:</p> <ul style="list-style-type: none"> <li>• Handing out data</li> <li>• Correcting data</li> <li>• Deleting data</li> <li>• Restricting the processing of personal data</li> <li>• Providing information about the processing of personal data to data subjects.</li> </ul> <p>Checked by way of inspection of documentation that the systems and databases used support the performance of the relevant detailed procedures.</p> <p>No requests by the data controller for assistance in handing out, correcting, deleting or restricting or providing information about the processing of personal data to data subjects have been registered during this period.</p> | No exceptions noted.  |

**Control objective I:**

*Procedures and controls are complied with to ensure that any personal data breaches may be responded to in accordance with the data processing agreement entered into.*

| No. | Data processor's control activity   | Tests performed by PwC   | Result of PwC's tests |
|-----|---|--|-----------------------|
| I.1 | <p>Written procedures are in place which include a requirement that the data processor must inform the data controllers in the event of any personal data breaches.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p> | <p>Checked by way of inspection that formalised procedures are in place which include a requirement to inform the data controllers in the event of any personal data breaches.</p> <p>Checked by way of inspection that procedures are up to date.</p>   | No exceptions noted.  |
| I.2 | <p>The data processor has established the following controls to identify any personal data breaches:</p> <ul style="list-style-type: none"> <li>• Awareness of employees</li> <li>• Monitoring of network traffic</li> <li>• Follow-up on logging of access to personal data.</li> </ul>            | <p>Checked by way of inspection that the data processor provides awareness training to the employees in identifying any personal data breaches.</p> <p>Checked by way of inspection of documentation that network traffic is monitored and that anomalies, monitoring alarms, large file transfers, etc. are followed up on.</p> <p>Checked by way of inspection of documentation that logging of access to personal data, including follow-up on repeated attempts to gain access, is followed up on in a timely manner.</p>                          | No exceptions noted.  |
| I.3 | <p>If any personal data breach occurred, the data processor informed the data controller without undue delay and no later than 72 hours after having become aware of such personal data breach at the data processor or a subprocessor.</p>   | <p>Checked by way of inspection that the data processor has a list of security incidents disclosing whether the individual incidents involved a personal data breach.</p> <p>Made inquiries of the subprocessors as to whether they have identified any personal data breaches throughout the assurance period.</p> <p>Checked by way of inspection that the data processor has included any personal data breaches at subprocessors in the data processor's list of security incidents.</p> <p>No data breach has been registered in this period.</p> | No exceptions noted.  |

**Control objective I:**

*Procedures and controls are complied with to ensure that any personal data breaches may be responded to in accordance with the data processing agreement entered into.*

| No. | Data processor's control activity   | Tests performed by PwC  | Result of PwC's tests |
|-----|---|---|-----------------------|
| I.4 | <p>The data processor has established procedures for assisting the data controller in filing reports with the Danish Data Protection Agency. These procedures must contain instructions on descriptions of:</p> <ul style="list-style-type: none"> <li>• The nature of the personal data breach</li> <li>• Probable consequences of the personal data breach</li> <li>• Measures taken or proposed to be taken to respond to the personal data breach.</li> </ul> | <p>Checked by way of inspection that the procedures in place for informing the data controllers in the event of any personal data breach include detailed instructions for:</p> <ul style="list-style-type: none"> <li>• Describing the nature of the personal data breach</li> <li>• Describing the probable consequences of the personal data breach</li> <li>• Describing measures taken or proposed to be taken to respond to the personal data breach.</li> </ul> <p>Checked by way of inspection of documentation that the procedures available support that measures are taken to respond to the personal data breach.</p> <p>No data breach has been registered in this period.</p> | No exceptions noted.  |