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IT Relation A/S

Independent service auditor's ISAE 3402 assurance report on IT general controls during the period from 1 January 2022 to 31 December 2022 in relation to IT Relation's hosting services

January 2023

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Contents

1 Management's statement

The accompanying description has been prepared for customers who have used IT Relation A/S's hosting services and their auditors who have a sufficient understanding to consider the description, along with other information, including information about controls operated by customers themselves, when assessing the risks of material misstatements in the customers' financial statements.

IT Relation A/S uses Nordlys, Fuzion and InterXion as subservice suppliers for housing services. This report uses the carve-out method and does not comprise control objectives and related controls that Nordlys, Fuzion and InterXion perform for IT Relation A/S.

IT Relation A/S uses B4Restore, Keepit and Front-Safe as subservice suppliers for backup services. This report uses the carve-out method and does not comprise control objectives and related controls that B4Restore, Keepit and Front-Safe 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 the customers are suitably designed and operating effectively with our controls. This report does not comprise the suitability of the design and operating effectiveness of these complementary controls.

IT Relation A/S confirms that:

a) The accompanying description in section 3 fairly presents the hosting services that have processed customers' transactions 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 IT general controls in relation to hosting services were designed and implemented, including:

   - The types of services provided
   - The procedures, within both information technology and manual systems, by which the IT general controls were managed
   - Relevant control objectives and controls designed to achieve those objectives
   - Controls that we assumed, in the design of hosting services, would be implemented by user entities and which, if necessary to achieve the control objectives stated in the accompanying description, are identified in the description
   - How the system dealt with significant events and conditions other than transactions
   - Other aspects of our control environment, risk assessment process, information system (including the related business processes) and communication, control activities and monitoring controls that were relevant to the IT general controls

   (ii) Includes relevant details of changes to IT general controls in relation to hosting services during the period from 1 January 2022 to 31 December 2022

   (iii) Does not omit or distort information relevant to the scope of the IT general controls in relation to the hosting services being described, while acknowledging that the description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the IT general controls in relation to hosting services that each individual customer may consider important in its own particular environment.

b) The controls related to the control objectives stated in the accompanying description were suitably designed and operated effectively throughout the period 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.

Herning, 18 January 2023
IT Relation A/S

Frank Bech Jensen
Head of Compliance and Security

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

2 Independent service auditor's assurance report on the description, design and operating effectiveness of controls

Independent service auditor's ISAE 3402 assurance report on IT general controls during the period from 1 January 2022 to 31 December 2022 in relation to IT Relation's hosting services

To: IT Relation A/S (IT Relation), IT Relation's customers and their auditors

Scope

We have been engaged to provide assurance about IT Relation's description in section 3 of its IT general controls in relation to its hosting services which have processed customers' transactions throughout the period from 1 January 2022 to 31 December 2022 and about the design and operating effectiveness of controls related to the control objectives stated in the description.

IT Relation uses Nordlys, Fuzion and InterXion as subservice suppliers for housing services. This report uses the carve-out method and does not comprise control objectives and related controls that Nordlys, Fuzion and InterXion perform for IT Relation.

IT Relation uses B4Restore, Keepit and Front-Safe as subservice suppliers for backup services. This report uses the carve-out method and does not comprise control objectives and related controls that B4Restore, Keepit and Front-Safe perform for IT Relation.

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

IT Relation's responsibilities

IT Relation 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, implementing and effectively operating controls to achieve the stated control objectives.

Service 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.

Service auditor's responsibilities

Our responsibility is to express an opinion on IT Relation'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 3402, "Assurance Reports on Controls at a Service Organisation", issued by the International Auditing and Assurance Standards Board, and additional requirements applicable in Denmark. This standard requires that we plan and perform our procedures 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 service organisation involves performing procedures to obtain evidence about the disclosures in the service organisation's description of its hosting services and the design and operating effectiveness of controls. The procedures selected depend on the service auditor's judgement, including the assessment of 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 and described by IT Relation 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 service organisation

IT Relation's description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of hosting services that the individual customer may consider important in its particular circumstances. Also, because of their nature, controls at a service organisation may not prevent or detect all errors or omissions in processing or reporting transactions. Furthermore, the projection of any evaluation of effectiveness to future periods is subject to the risk that controls at a service organisation 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 how IT general controls in relation to hosting services were 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.

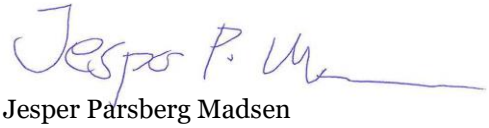
Description of test of controls

The specific controls tested and the nature, timing and results of these 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 customers who have used IT Relation's hosting services and their auditors who have a sufficient understanding to consider it along with other information, including information about controls operated by the customers themselves, in assessing the risks of material misstatement in their financial statements.

Aarhus, 18 January 2023
PricewaterhouseCoopers
Statsautoriseret Revisionspartnerselskab
CVR no. 33 77 12 31



Jesper Parsberg Madsen
State-Authorised Public Accountant
mne26801

Iraj Bastar
Director

3 IT Relation's description of IT general controls at IT Relation A/S relating to financial reporting for its hosting services

From 1 January 2022 to 31 December 2022, the company has delivered service in compliance with the Information Security Management Systems documented by the system documentation in ISAE 3402 covering 2022 and in compliance with ISO 27001:2013.

One Company – Transition group

In summer 2021, a transition group that involves employees from both Itadel and IT Relation was formed in the aim of becoming One Company. The goal of this transition group is to work together on the merge and for common processes. We want to be sure that our processes create the right foundation and support our needs.

Introduction to IT Relation A/S

IT Relation A/S is an IT company focusing on optimising your business with IT solutions. We are specialists in IT strategy, hosting, security, support, hardware and development. Our 690 employees are split between locations across Denmark with offices in Herning, Aarhus, Copenhagen, Kolding and Aalborg. In addition to the Danish locations, we have one location in the Czech Republic in general and in the Philippines where selected tasks are performed for the customers who have approved this.

IT Relation is based on four business areas:

1. Managed Services (IT outsourcing and hosting)
2. Solutions (SharePoint, CRM, BI, Development, etc.)
3. IT Security
4. Hardware.

We strive to be a total end-to-end supplier of IT solutions through a 360-degree approach. Our 24/7 Service Desk is staffed with competent, flexible and smiling IT trouble-shooters around the clock, 365 days a year. Our ambition for every single day is to deliver optimal IT solutions and ultimate customer service.

Service statement introduction

This description has been prepared with the purpose of providing information to be used by IT Relation's customers and their auditors in accordance with the requirements of the Danish Standard on Assurance Engagements regarding controls within a service organisation: ISAE 3402. The description contains information about the system and control environment that has been established within IT Relation's operating and hosting services rendered to their customers.

This document comprises descriptions of the procedures used to safeguard the satisfactory operation of systems. The purpose is to provide sufficient information so the hosting customers auditors are able to independently assess the identification of risks of control weaknesses in the control environment, as far as this may involve a risk of material misstatement in customers IT operations for the period from 1 January 2022 to 31 December 2022.

Description of IT Relation's services

Since the establishment in 2003, IT Relation has been part of the hosting business and has provided generations of IT solutions to many different industries within the market. In addition to hosting, IT Relation also provides a wide range of other IT-related services.

IT Relation offers the following services to the hosting market:

- Hosting and housing
- Remote backup
- Operation
- Cloud solutions
- Service Desk.

The system description includes a specification of the work processes used and controls performed on the above services.

In addition to the above, IT Relation also offers assistance in the following areas:

- IT solutions development
- IT security advisory and services on both management and technical levels
- Advisory services at CIO level
- Technical project management
- On-site technical service.

Introduction to itm8

IT Relation A/S is part of the group called itm8.

ITM8 is a group consisting of 12 companies and 1700+ employees. The Group's focus is to gather IT specialists under one roof to ensure customers the possibility of end-to-end solutions. This includes IT Relation A/S as one of the 12 companies that are part of the itm8 Group.

Today, the group function, itm8, has more than 100 employees who in the operational day-to-day work supports and creates synergies in itm8's subsidiaries with the following internal services:

1. Datacenter
2. Internal development
3. Internal IT
4. Human Resources
5. Marketing
6. Finance
7. Legal & Compliance
8. Compliance & Security

This ISAE 3402 report also includes ITM8's group function at the above-mentioned departments, as IT Relation makes full use of the group function's support in the form of the internal services offered by the group function.

Introduction to Me'ning

IT Relation A/S has a subsidiary called Me'ning.

Me'ning is a company that specializes in the development of Microsoft- and custom made solutions. They have a strong focus on the entire process of developing IT solutions, from clarification of needs to follow-up. They possess competencies in both digital transformation and development so they can ensure that they create a high-quality system that also meets the customer's specifically identified needs. Their Microsoft solutions include:

1. Modern Workplace
2. CRM solutions
3. Data and Analytics

4. Baseline tools (Reporting, GDRP, Workplace, Whistleblower)
5. Sharepoint development
6. Special development

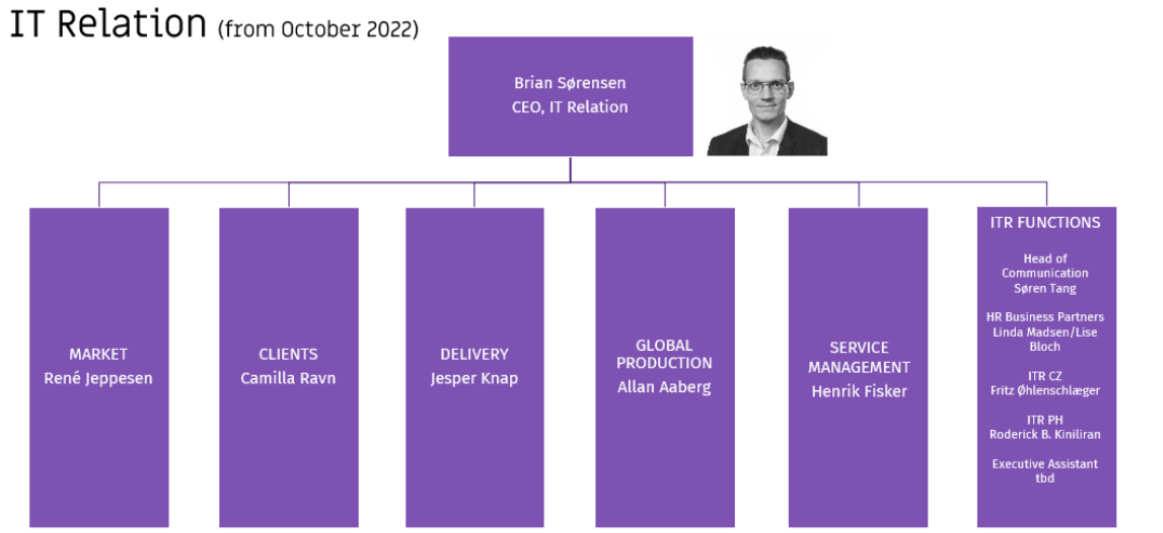
In addition, they also have self-developed systems:

7. Secure email
8. Patient journal solutions
9. OnlineLegat
10. VirkCollect

Me'ning currently has 70 employees in 3 offices located in Copenhagen, Aarhus and Herning.

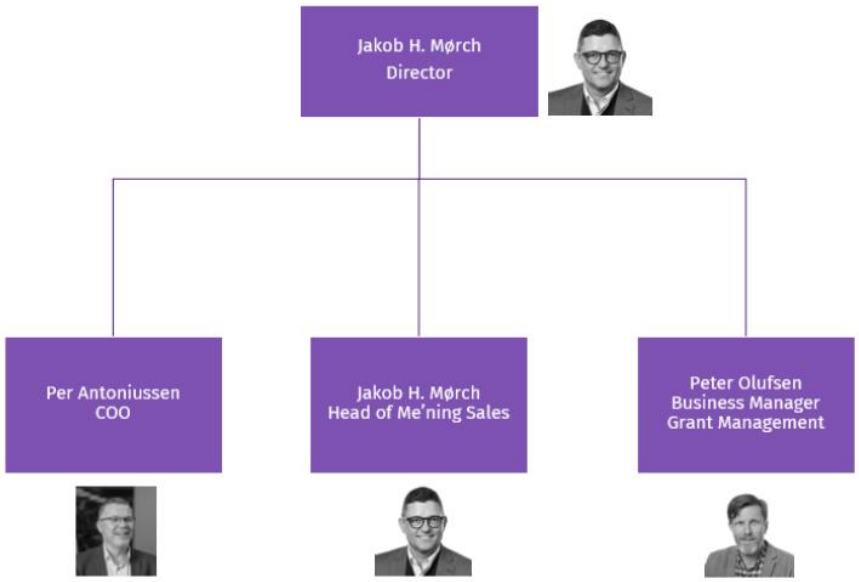
This ISAE 3402 report also includes Me'ning, as Me'ning is a subsidiary of IT Relation A/S and to full extent uses the same management system as both itm8's group function and IT Relation A/S.

The IT Relation organisation



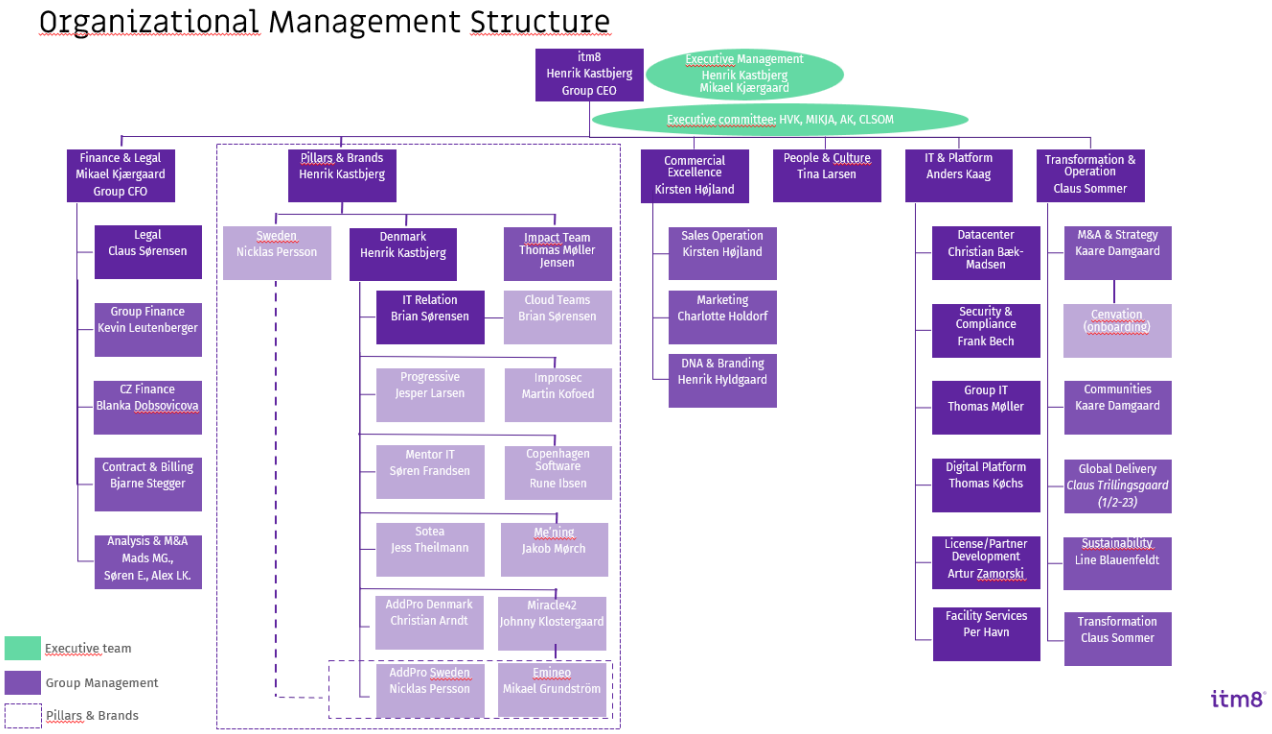
itm8

The Me'ning organisation



itm8

The itm8 organisation



Risk management at IT Relation

Risk management at IT Relation is performed on several areas and levels. Once a year, risk and threat assessments are carried out aimed at internal systems in general. The input to this assessment is collected from the whole organisation. The process is facilitated by the Security Department, which also prepares drafts for the management at IT Relation. After the internal processing, the assessment is approved by the management at IT Relation.

During the project recommendation phase, a security assessment and an assessment of particular risks and uncertainties are prepared, depending on the nature of the project. This is made according to a predefined process.

At the operational project level, a continuous risk management is performed. The risk management is performed according to an established project management model in which the responsibility for the project-related risk management is held by the project manager. The project manager will often choose to include project participants, external partners and, if relevant, a steering committee in the process.

Control framework, control structure and criteria for control implementation

The established processes in the IT Security Policy and the controls at IT Relation comprise all systems and services provided to customers. The continued work by adjusting and improving security measures is currently performed in cooperation with highly qualified specialists.

IT Relation is certified according to the ISO 27001: 2013 standard. This means that controls from the standard are implemented and complied with. As part of the ISO 27001 standard, a management system for information security (ISMS) has also been established.

With the management we are:

- Monitoring and measuring status of information security
- Performing internal audits
- Evaluating information security and measures
- Performing Management review with top management.

The purpose of ISMS is to ensure ongoing control of the level of information security in relation to the threat level in general. On the basis of ISMS, a continuous improvement process is maintained which ensures that incidents are processed and that the level of information security is continuously improved.

IT-Relation is also subject to an annual IT audit which results in an annual audit report prepared in compliance with the ISAE 3402 standard. Controls that have been implemented and revised are controls from Annex A in ISO 27001: 2013.

Based on this control framework, control areas and control activities have been implemented according to best practice to minimise the risk of services provided by IT Relation. Based on the control model chosen, the following control areas are included in the overall control environment:

- Information security policies
- Organisation of information security
- Human resource security
- Access control
- Physical and environmental security
- Protection against environmental incidents
- Operations security
- Operations and monitoring
- Patch management
- Change management strategy
- Network and communication software
- System software
- Service desk and customer support
- Incident handling
- Information security aspects of business continuity management.

Each of the 15 areas is described in detail in the sections below.

Information security policies	
Objective	A management-approved IT security policy has been prepared based on an IT risk analysis and communicated to relevant employees in the company.
Procedures and controls	IT Relation identifies relevant IT risks to which the services established are subject. This is handled through a current threat and risk assessment at IT Relation, partly in connection with all development projects and changes in system environments, and partly at an annual reassessment of the risk analysis. The result of the annual review is presented to the management. IT Relation also provides the hosting customers' auditors with information for their assessment of IT Relation as a service organisation. In addition to matters relating to operations, IT Relation is also able to inform about security matters if required by the customers.
Time of performing the control	The IT security policy is reassessed at least once a year before performing IT audit and issuing a statement.
Who performs the control	The annual review is performed by Compliance and Security.
Control documentation	The IT security policy is subject to document control.

Organisation of information security	
Objective	To manage information security within the organisation.
Procedures and controls	The primary responsibility for IT security lies with the executive board at IT Relation. This ensures that procedures and systems always support compliance with the current IT security policy. Compliance and Security describes the overall objectives, and the operations manager is responsible for the preparation and implementation of relevant controls to observe the IT security policy. The security level must be measurable and controllable, where possible, and reflect best practice within the individual control activities in the service areas offered to the customers. At present, the IT security board has the following members: • Chief Technology Officer, Anders Kaag • Head of Compliance and Security, Frank Bech Jensen • Cyber Director, Johnni Meldgård Rude • Technical Advisor, Flemming Laursen • Cloud Citrix Specialist, Jakob Thalund Jensen • Team Manager, Dan Sørup Olesen • Data Centre Specialist, Jakob Andersen • Compliance Manager, Bo Duholm Hansen.
Time of performing the control	The board meets once a year to determine and follow up on objectives in relation to IT security.
Who performs the control	The annual review is performed by the security board.
Control documentation	The board documents their decisions in an activity list.

Human resource security	
Objective	To ensure that employees and consultants understand their responsibilities and are suitable for their assigned roles. To ensure that employees and consultants are aware of and fulfil their responsibilities in relation to information security. To protect the organisation's interests as part of the process of changing or ending employment.
Procedures and controls	Part of the agreement with both permanent and temporary employees is to sign an employment contract and associated employment terms. A statement describes responsibilities and obligations regarding IT security, and the terms include the current IT security policy and guidelines in addition to describing the secrecy and confidentiality statement. Criminal records are checked each year. Management must ensure that all employees implement and maintain IT security in accordance with the IT and Information Security Policy for IT Relation A/S. The management responsibilities include the following for all employees: • That they are adequately informed of their roles and responsibilities in terms of security before they are granted access to company systems and data. • That they have been made familiar with the necessary guidelines so that they can live up to the IT and Information Security Policy for IT Relation A/S. • That they are motivated to live up to the IT and Information Security Policy for IT Relation A/S and achieve a level of attention in questions related to IT security that are consistent with their role and responsibilities in IT Relation. • That they adhere to the guidelines and regulations for the recruitment, including the IT and Information Security Policy for IT Relation A/S. • All employees in the organisation and, if applicable, consultants receive appropriate awareness training and regular updates in organisational policies and procedures relevant to their job function. Employees are continuously aware of and trained in the IT and Information Security Policy for IT Relation A/S.
Retirement or termination	Responsibilities and obligations relating to information security which remain valid after termination or amendment of employment conditions is defined and communicated to the employee or the consultant – and enforced. When an employee resigns from IT Relation, the employee's direct manager is responsible for ensuring that all equipment is returned and that the retired access rights to information systems cease. Tasks and responsibilities in connection with termination of employment are described in the Retirement Policy. The purpose is to ensure that the resigned is aware and understands his/her responsibility after termination from IT Relation. At the end of the employment, it must be ensured that the resigned is informed of applicable IT security requirements and legal rules. The statement of silence continues after the resignation, and the resigned is expressly informed before the resignation.
Time of performing the control	At the time of employment and during our internal training. At the time of resignation.
Control documentation	The HR department checks and files the contracts and checklists. At termination, the HR department checks and files the checklists. Agendas from info meetings regarding awareness. Certifications for specific technical skills.

Access control	
Objective	Access to systems, data and other IT resources are managed, maintained and monitored consistently in compliance with the customers' requirements. The access is divided into three areas: • Customer employees • IT Relation employees • Third-party consultants.
Procedures and controls	Accounts that IT Relation uses on customer systems are often accounts with extended privileges. By default, IT Relation's employees' access to the customer's system is granted based on the employee's role. This includes that when the employee is in a job function that has a work-related need for access to customer systems, this access is granted. IT Relation's access to customer systems is logged. As an enhanced protection of IT Relations' access to customer systems, IT Relation offers a Just-in-Time solution. Just-in-Time is a system for protecting IT Relation's administrative accounts. This ensures that the use of access is logged and traceable, that strong passwords are used, and that passwords are automatically changed each time the account is used. With Just-in-Time, no one knows the password when IT Relation is not logged in. This limits the possibility that an IT Relation account can be used for lateral relocation of a hacker. Third-party consultants who must have access to the customer's platform are set up as local administrators of the specific systems that they need access to. Third-party consultants' access and rights to customer systems are granted only after a formal approval from the customer. In general, third-party users are created based on a written inquiry to the operation department in IT Relation. IT Relation determines which of the predefined roles users should be assigned based on customer approval.
Time of performing the control	Customers: The control is performed when requested by the customer and when a third-party accesses the customer's system. Employees at IT Relation: The control is performed in connection with changes in staff.
Who performs the control	Customers: The operating department of IT Relation is responsible for ensuring that the procedure for third-party access to the customer's environment is observed as agreed upon with the customer. Employees at IT Relation: The consultant and operations manager are responsible for who has access to what (customer environment – internal systems).
Control documentation	If a third party needs access to the customer's IT environment, the customer's IT manager will create a service request in the service request management system, detailing the scope of the third-party access.

Physical and environmental security

IT Relation has primary and secondary data centres where IT equipment is placed. Every data centre has a data centre manager.

Physical access control and security	
Objective	The physical access to systems, data and other IT resources is limited to and planned with the data centre manager.
Procedures and controls	Access to the building is controlled through keys or electronic locking devices which have been handed over to IT Relation. Only people who need access to the server room in the housing centre have access to these keys. Finally, a key is required to get access to the rack cabinets used by IT Relation at external locations. The list of keys handed out is kept and updated by the housing provider.
Time of performing the control	The list is validated once a year.
Who performs the control	The operating department and the housing provider perform the controls. Controls of handing out keys in general to the data centre are not part of this report.
Control documentation	The individual user of the key from IT Relation logs when collecting and returning keys to the housing centre records.

Protection against environmental incidents	
Objective	IT equipment is protected against environmental incidents such as power failure, water and fire.
Procedures and controls	The server room in the data centre is protected against the following environmental incidents: • Power failure • Fire • Extreme climate conditions. In all vital IT equipment, a stable current is ensured by an UPS installation which provides the systems with electricity until the generator has automatically started. The technical room and the server room are provided with smoke and temperature sensors which are connected to the central fire surveillance system. The server room is also provided with automatic fire-fighting equipment (Inergen – which is activated in case of too high values of either smoke or heat). The fire protection equipment will automatically notify the fire department. The heat development in the server room is adjusted by the fully automatic cooling system which ensures the correct temperature for stable operations and long durability of the IT equipment used. These plants are subject to continuous maintenance.
Time of performing the control	The check is carried out by service providers.
Who performs the control	All control forms are located at the housing suppliers.
Control documentation	All control forms are located at the housing providers. For internal data centres, control is documented in control forms.

Operations security

Backup	
Objective	A security copy of data is made and stored in order to restore the data if lost. IT Relation makes an assessment and a follow-up of any errors in back-up.
Procedures and controls	A detailed description of the backup procedure has been prepared. The backup procedure is part of the daily operation and is thus automated in the system. Manual backup routines have been described in the operating procedures. The backup system is physically placed in two different data centres. Backup data is then replicated from the primary to the secondary site on a daily basis to ensure an offline copy in case of a disaster.
Time of performing the control	Backup logs are checked during normal working hours.
Who performs the control	The Operations department handles the daily control of backup logs.
Control documentation	Daily operating check of the form and the annual check form.

Operations and monitoring	
Objective	Agreed-upon services are monitored proactively to ensure: • General availability • That available resources are in accordance with the agreed-upon standards and threshold values • That necessary jobs and batches are performed correctly and in due time. IT Relation makes sure that the above services follow the agreed-upon standards and that monitoring is performed with the expected result.
Procedures and controls	IT Relation has established a set of written procedures for all material operating activities supporting the general expectations for a satisfactory operation as stated in the IT and Information Security Policy for IT Relation A/S. The operating procedures are prepared by the Operations department in close cooperation with the customer and third-party providers. Operations are handled through the platform tools of the Citrix servers. Several job descriptions for the Operations department define which surveillance and checks are performed daily, weekly and annually. Errors found in the controls performed and any errors from the systematic surveillance systems are corrected as soon as possible by means of procedures or best practice. The customer is immediately informed about the extent and the implications of the errors observed. The following functional areas have access to the customers' IT systems: • Service Desk employees • Operations employees • Consultants.
Time of performing the control	The control is performed 24/7 or in the primary operating time according to the SLA agreement with the individual customer.
Who performs the control	Controls are performed by the Operations department at IT Relation. The operations centre is monitored 24/7 at one or more of our locations in Herning and Viby, and, if the customers have agreed to it, the IT Relation location in the Philippines.
Control documentation	All incidents are logged in the monitoring system. Selected monitoring incidents are furthermore transferred to the IT Service Management system.

Patch management	
Objective	Patch management is performed based on the customer's agreement with IT Relation. The purpose is to ensure that systems are continuously updated with security patches to maintain a high level of security.
Procedures and controls	Contracts containing patch management means that IT Relation performs monthly patching with Microsoft updates as a standard. The patch routine is performed with a patch management system. IT Relation will approve patches for distribution every month immediately after Patch Tuesday. As a standard, all updates are approved. Only if a patch shows an issue, it will be excluded. Customer servers are updated as: • Automatic patch. The servers are configured in predefined service windows. Once the server reaches the service window, the client checks for approved updates and installs the missing updates. If updates cannot be installed within the service window, they will be pending and installed within the next service window. • Manual patch. The service window is configured at a specific time, and the patch routine is monitored. In addition, checks will be made after patching.
Time of performing the control	Controls are performed continuously through the patch management systems.
Who performs the control	Controls are performed by Operations.
Control documentation	All SCCM patches are automatically logged in individual log files at the specific server and site server. Manual controls are documented in the IT service management system.

Change management strategy	
Objective	Change management is performed on shared infrastructure and customers' systems when the customer has an agreement that includes change management.
Procedures and controls	IT Relation has a change management procedure which is used when: • Changes are being made in shared infrastructure systems • Changes are being made to customers' systems on customers who have change management included in their contract. The procedure includes: • Change request (RFC) from the customer or from IT relationship • Clarification of terms and conditions • Description of RFC performance, test, fallback and risk • Approval process • Execution, test and fallback if required • Documentation and RFC closure. For customers without change management included, changes are made based on a service request in IT Relations' ITSM system.
Time of performing the control	Controls are carried out during reporting to customers.
Who performs the control	Controls are performed by the Operations department at IT Relation. Outside normal working hours, the controls are performed by a consultant (back office).
Control documentation	Controls are documented in the service management system.

Logical access control – details

Registering users

All users are registered in one of the Active Directories which are part of the IT Relation hosting environment. Administrative rights have been assigned to employees employed in IT Relation Operations. In addition, third-party application managers might have extended privileges on a specific server. In these cases, a third-party agreement has been established between IT Relation, the customer and the application provider.

Passwords

The user password must be complex, but at the same time possible for users to remember. Password policy is defined in the Employee – IT Security Policy.

Normal user AD passwords should be complex and with a minimum of eight characters. Change is enforced after 90 days.

Password storage for the internal systems at IT Relation, including passwords giving full access to the individual customer-hosted servers, are stored in a closed encrypted asset management system. This can only be accessed with a personal login. Access to passwords and copying of passwords in the asset management system is logged.

Periodic review of user access rights

Users with administrative rights are revised by changes in staff. Every six months, there is also a manual review of the administrative users. This review is implemented by the quality manager.

Access to customer systems

Customer systems are accessed via specifically privileged jump-hosts to prevent access from other networks within or external to IT Relation.

System acquisition, development and maintenance

Network and communication software	
Objective	Network and communication software is maintained and supported. Management ensures that changes or new acquisitions are made as required and that changes are tested and documented satisfactorily.
Procedures and controls	IT Relation has full documentation for network and communication lines to the connected customers with whom there is an agreement on operations of the customer's network equipment. IT Relation currently assesses the need for upgrading firmware on network and communication software. To ensure stable operations, upgrades will only be made if necessary, to ensure communication. Before any changes, a backup copy is made of the configuration files for network components, and replaced equipment is kept for a certain period in case the new equipment does not function correctly or optimally. Significant changes in network configurations are made within the service windows agreed upon with the customers.
Time of performing the control	The control is performed in connection with upgrades and changes.
Who performs the control	The network department is responsible for preparing upgrades and control of functionality.
Control documentation	Documentation of tasks performed in the customers' system is managed in the IT service management system.

System software	
Objective	System software is maintained and supported. Management ensures that changes or new acquisitions are made in accordance with the enterprise's needs and that changes are tested and documented satisfactorily.
Procedures and controls	For Windows servers, sufficient system documentation is obtained as required. IT Relation has established procedures for the acquisition and updating of the system software on the Windows platforms. On the Windows platform, upgrades are provided by Microsoft and rolled out automatically on the servers through the patch management system. Thus, there is no manual assessment of these upgrades as the provider has tested and assessed the individual upgrades.
Time of performing the control	The control of upgrades is made through the patch management system which contains logs for upgrades.
Who performs the control	Operations is responsible for preparing upgrades and for the control thereof.
Control documentation	Apart from the documentation in the patch management system, logs are not made.

Information security incident management

Service desk and customer support	
Objective	That there is adequate user support for users who contact Service Desk, and that the support agreed upon is provided within the agreed timeframe.
Procedures and controls	IT Relation has established a set of written service desk procedures in the areas agreed upon with the customer. The service desk procedures are prepared by Service Desk in close cooperation with the customer as well as third-party suppliers. Support to users is provided through the remote access software TeamViewer and through the platform tools of the terminal server. Response time is agreed upon in the customer's SLA, and prioritisations are made in the IT service management system.
Time of performing the control	Service Desk daily examines incidents which are waiting to be solved.
Who performs the control	Controls are performed by Service Desk 24/7 at the main office in Herning.
Control documentation	All incidents are logged in the IT service management system.

Incident handling	
Objective	Incident handling is performed satisfactorily based on the agreements made with customers, and IT Relation checks that this is made in full compliance with the agreement and with the expected result.
Procedures and controls	IT Relation uses an IT service management system to record and handle incidents. The following is recorded: • Errors (from e-mail or manually created records) • What has been done to mitigate errors • Who has performed the assignment • Time of incident registration. Registration of time spent on the incidents (included in the operating agreement or to be invoiced). The management of the Operations department is responsible for monitoring that inquiries targeted to Service Desk are prioritised and resources allocated – and that incident handling is performed in accordance with customer agreements.
Time of performing the control	Incident handling is performed continuously throughout the day.
Who performs the control	The incidents are handled by Service Desk or Operations. Outside normal working hours, the incidents are handled by Service Desk and on-call consultants.
Control documentation	All incidents are logged in the IT service management system. There is no automatic escalation etc. in the IT service management system to check the compliance with SLA agreements. The customers themselves have access to follow cases in the ”Self Service Portal”.

Information security aspects of business continuity management	
Objective	To secure business activities and to protect critical business processes from the effects of major failures or disasters.
Procedures and controls	IT Relation has defined an operation emergency plan in order to make sure that the company’s internal IT applications can continue in case of an emergency. Furthermore, there is a defined cyberattack emergency plan to make sure that attacks are handled effectively. Plans are reviewed on a regular basis.
Time of performing the control	The control of upgrades and test of emergency plans are performed annually.
Who performs the control	The Operations department is responsible for preparing upgrades and the control thereof.
Control documentation	Review of emergency plans and test of procedures are documented when performed.

Contingency plans

IT Relation is very dependent on functioning internal IT systems. We are therefore prepared to ensure rapid reestablishment of critical systems in case of a severe crash.

Vital systems that will be restarted within 24 hours include:

- HyperV environment
- VMWare environment
- ISP lines
- Firewall

- Internal infrastructure
- IT Relation A/S servers (DC – SQL – Asset management system – Citrix)
- IT Relation A/S backup systems
- Telephony
- Customers of IT-Relation A/S operations.

The IT emergency plan is prepared and maintained based on an ongoing risk analysis of the company's IT environment.

The risk analyses reveal the individual units' dependence on the different IT systems and services so that management requirements for availability, to the greatest extent possible, are met and reflected in the contingency planning.

Situation management

A technician at IT Relation becomes aware of a serious operating incident. The extent of the problem is diagnosed, and if the event is categorised as priority 1, situation management will begin immediately.

The error is escalated personally or by telephone to the available situation manager.

The situation management then continues after specified procedures to identify the extent of the problem, ensure adequate staffing, plan, involve external staff, resolve the issue, collect periodic status, ensure information to customers, etc.

After solving the issue and performing relevant and specified controls, the situation management is closed. Within a short time, the incident is analysed and evaluated to conclude if further actions are necessary.

Emergency operation

Emergency server operation is defined as the prioritisation of high-priority applications and services, using systems with limited capacity (server operation) in an accident or disaster situation. Emergency operations can be established from either primary or secondary locations.

Emergency service desk operations are defined as the prioritisation of high-priority tasks performed by employees at IT Relation, using systems with limited capacity in an accident or disaster situation. Emergency operations can be established from either primary or secondary locations and service desk home workplaces until premises can be rented and external lines established.

Customers' responsibilities

Services provided
The above system description of controls is based on the IT Relation standard terms. Consequently, the customers' deviations from the IT Relation standard terms are not comprised by this report.

The customersshould therefore assess whether this report can be extended to the specific customer and identify any other risks, which are relevant for the presentation of the customers' financial statements. For change management, only the core infrastructure is covered by the standard contracts, and any change management on customer solutions is to be covered by a separate agreement with IT Relation.

User administration
IT Relation grants access and rights in accordance with customer instructions when these are reported to Service Desk. IT Relation is not responsible for this information being correct, and it is thus the customers' responsibility to ensure that the access and rights to the systems and applications are provided adequately and in compliance with best practice relating to segregation of duties.

IT Relation also provides access to third-party consultants, primarily developers who are to maintain applications being part of the hosting agreement. This is performed according to instructions from the IT Relation customers.

The customers should therefore independently assess whether access and rights granted to applications, servers and databases to the customer's own employees as well as to third-party consultants are adequate based on an assessment of risks of misstatements in the financial reporting.

As a standard, a common system access is used for IT Relation and the customer's internal IT employees (common administrator password). The accounts used by IT Relation are often accounts with extended privileges. As an enhanced protection of these accounts, IT Relation offers a Just-in-Time solution. This is not part of standard contract with IT Relation. Just-in-Time is a system to protect IT Relation's administrative accounts. It ensures that the use of access is logged and is traceable, that strong passwords are used, and that passwords are changed every time the account has been used. With Just-in-Time, no-one knows the password when IT Relation is not logged in. This limits the possibility that an IT Relation account can be used for lateral movement by a hacker and that an employee can remember a password when no longer employed in IT Relation.

Emergency planning
The general conditions for hosting at IT Relation do not define any requirements of emergency planning and restoring of the customers' system environment in case of an emergency.

IT Relation ensures general backup of customer environments, but a guarantee for a full restore of customers' system environment after an emergency is not comprised by the hosting agreements. The customers should therefore independently assess the risks of lack of emergency planning and regular test thereof in relation to a risk of misstatement in the financial reporting.

Compliance with relevant legislation
IT Relation has planned procedures and controls so that legislation in the areas for which IT Relation is responsible are adequately observed. IT Relation is not responsible for applications that run on the hosted equipment. Consequently, this report does not extend to assure that adequate controls have been established in the user applications and that the applications observe the Danish Bookkeeping Act, the Danish Act on Processing of Personal Data or other relevant legislations.

4 Control objectives, control activity, tests and test results

4.1. Purpose and scope

We conducted our engagement in accordance with ISAE 3402, "Assurance Reports on Controls at a Service Organisation", and additional requirements applicable in Denmark.

Our testing of the design, implementation and functionality of the controls has included the control objectives and related control activities selected by Management and listed in section **Error! Reference source not found.**. Any other control objectives, related controls and controls at customers are not covered by our test actions.

Our operating effectiveness testing included the control activities deemed necessary to obtain reasonable assurance that the stated control objectives were achieved.

4.2. Test actions

The test actions performed when determining the operating effectiveness of controls are described below:

Inspection	Reading of documents and reports containing specifications regarding the execution of the control. This includes reading and consideration of reports and other documentation in order to assess whether specific controls are designed so they may be expected to become effective if implemented. Furthermore, it is assessed whether controls are being monitored and checked sufficiently and at appropriate intervals. We have tested the specific system set-up on the technical platforms, databases and network components in order to verify whether controls are implemented and have functioned during the period from 1 January 2022 to 31 December 2022. Among other things, this includes assessment of patching level, permitted services, segmentation, password complexity, etc. as well as inspection of equipment and locations.
Inquiries	Inquiry of appropriate personnel. Inquiries have included how the controls are performed.
Observation	We have observed the execution of the control.
Reperformance of the control	Repetition of the relevant control. We have repeated the execution of the control to verify whether the control functions as assumed.

4.3. Control objectives, control activity, tests and test results

A.5 Control objective: Information security policies

IT Relation's control activity	Control tests performed by PwC	Results of tests
5.1.1 Policies for information security *A set of policies for information security shall be defined, approved by Management, published and communicated to employees and relevant external parties.* IT Relation has a security policy which has been approved by top management. It is available on the intranet and is distributed to all new employees. The security policy is maintained by the department of compliance and security which reports directly to the top management.	We have inquired regarding the procedures/control activities performed. We have inspected that a Management-approved and updated security policy is in place. We have inspected that the information security policies are communicated to employees and relevant parties.	No exceptions noted.
5.1.2 Review of policies for information security *The policies for information security shall be reviewed at planned intervals or if significant changes occur to ensure their continuing suitability, adequacy and effectiveness.* The security policies are reviewed once a year or whenever new policies are implemented or updated.	We have inquired regarding the procedures/control activities performed. We have inspected that the policies for information security are reviewed at planned intervals or in connection with significant changes. We have inspected that the security policies are reviewed at least once a year.	No exceptions noted.

A.6 Control objective: Organisation of information security

IT Relation's control activity	Control tests performed by PwC	Results of tests
6.1.1 Information security roles and responsibilities *All information security responsibilities shall be defined and allocated.* The responsibility for the information security lies with the top management. However, the daily implementation is performed by the department of compliance and security.	We have inquired regarding the procedures/control activities performed. We have inspected that the organisational areas of responsibility have been defined and allocated to relevant personnel.	No exceptions noted.
6.1.2 Segregation of duties *Conflicting duties and areas of responsibility shall be segregated to reduce opportunities for unauthorised or unintentional modification or misuse of the organisation's assets.* IT Relation has defined a policy for segregation of duties. The policy is reviewed once a year to ensure that the current level of segregation is still reflecting the information security policy.	We have inquired regarding the procedures/control activities performed. By inspection of random samples, we have investigated that the critical operating functions at IT Relation have been appropriately segregated and that primary and secondary operating data have been segregated.	No exceptions noted.
6.1.3 Contact to authorities IT Relation has implemented communications procedures for how to communicate with relevant authorities in the case of a security incident.	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation has a communications procedure for how to communicate with relevant authorities in the case of a security incident.	No exceptions noted.

A.7 Control objective: Human resource security

IT Relation's control activity	Control tests performed by PwC	Results of tests
7.1.1 Screening *Background verification checks on all candidates for employment shall be carried out in accordance with relevant laws, regulations and ethics and shall be proportional to the business requirements, the classification of the information to be accessed and the perceived risk.* Prior to employment, IT Relation authenticates the candidate to ensure that the individual is not an imposter, and the candidate's references are checked if applicable. Prior to employment and every third year, the criminal record is examined to ensure its status.	We have inquired regarding the procedures/control activities performed. We have inspected that an HR process is in place to ensure that criminal records are presented before employment starts for both employees and external consultants. From a sample of new hires, we inspected that criminal records have been acquired before employment start.	No exceptions noted.
7.2.1 Management responsibilities *Management shall require all employees and contractors to apply information security in accordance with established policies and procedures of the organisation.* IT Relation has a policy for educating its employees on the information security. All new employees go through an online course, educating the employee on the information security policy.	We have inquired regarding the procedures/control activities performed. We inspected that signed contracts are in place for employees and suppliers with a view to ensuring that the information security requirements of the organisation are met.	No exceptions noted.
7.2.2 Information security awareness, education and training *All employees of the organisation and, where relevant, contractors shall receive appropriate awareness education and training and regular updates in organisational policies and procedures as relevant for their job function.* All new employees at IT Relation receives a welcome email that, among others, contains the Information Security Policy as	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation runs introductory courses for new employees during which information security requirements are explained. We have inspected that employees are enrolled in mandatory training programmes at regular intervals for the purpose of ensuring compliance with the security requirements of the organisation.	No exceptions noted.

A.7 Control objective: Human resource security

IT Relation's control activity	Control tests performed by PwC	Results of tests
7.2.3 Disciplinary process *There shall be a formal and communicated disciplinary process in place to take action against employees who have committed an information security breach.* IT Relation has a communicated procedure for disciplinary action against an employee who commits a breach of the security policy.	We have inquired regarding the procedures/control activities performed. We have inspected that a disciplinary process is in place and has been communicated to employees to ensure that all employees are aware of the consequences of committing a breach against security policy.	No exceptions noted.
7.3.1 Termination and change of employment *Information security responsibilities and duties that remain valid after termination or change of employment shall be defined, communicated to the employee or contractor and enforced.* When an employee leaves IT Relation, the termination of employment is in writing confirmed by the nearest manager with a referral to the continuation of the terms of employment beyond termination of the employment.	We have inquired regarding the procedures/control activities performed. We have inspected that employees' access rights to operating systems, networks, databases, etc. are revoked in connection with the termination of employment.	No exceptions noted.

A.8 Control objective: Assets management

IT Relation's control activity	Control tests performed by PwC	Results of tests
8.1.1 Inventory of assets *Assets associated with information and information processing facilities shall be identified, and an inventory of these assets shall be drawn up and maintained.* IT Relation maintains a CMDB database with all assets, and it contains the lifecycle of the asset. Furthermore, IT Relation maintains a list of all systems stating who is the owner of the system and who is responsible for technical matters.	We have inquired regarding the procedures/control activities performed. We have inspected that adequate controls are in place to ensure documentation and maintenance of the inventory of assets.	No exceptions noted.
8.3.2 Disposal of media *Media shall be disposed of securely when no longer required, using formal procedures.* IT Relation has implemented guidelines for disposing of a media. IT Relation uses certified vendors for disposing of media to ensure their destruction.	We have inquired regarding the procedures/control activities performed. We have by inspection verified that IT Relation has implemented formalised procedures for the processing and destruction of input and output data material.	No exceptions noted.

A.9 Control objective: Access control

IT Relation's control activity	Control tests performed by PwC	Results of tests
9.1.1 Access control policy *An access control policy shall be established, documented and reviewed based on business and information security requirements.* IT Relation has implemented general guidelines for access to customers' systems.	We have inquired regarding the procedures/control activities performed. We have inspected that guidelines on access controls have been established, reviewed and approved.	No exceptions noted.
9.1.2 Access to networks and network services *Users shall only be provided with access to the network and network services that they have been specifically authorised to use.* All access to operating systems, networks, databases and data files made available to new and existing users are audited in order to ensure compliance with company policy. Steps are also taken to ensure that access permissions are dependent on the requirements of the job function and are approved and set up correctly in the systems.	We have inquired regarding the procedures/control activities performed. By inspection of random samples, we have verified that access to network and network services is granted based on the employees' job function and manager approvals.	No exceptions noted.
9.2.1 User registration and de-registration *A formal user registration and de-registration process shall be implemented to enable assignment of access rights.* IT Relation has a process for registration of users. The process ensures that each user has the access required for their job function and nothing more. When an employee leaves or changes job function, the employee's access is either reworked or changed to reflect the new function.	We have inquired regarding the procedures/control activities performed. We have inspected that procedures for user administration have been established. By inspection of random samples, we have furthermore verified that the user registration and de-registration process has been implemented.	No exceptions noted.

A.9 Control objective: Access control

IT Relation's control activity	Control tests performed by PwC	Results of tests
9.2.3 Management of privileged access rights *The allocation and use of privileged access rights shall be restricted and controlled.* IT Relation has a policy for allocation and restriction of users with privileged access. All users with privileged access have a dedicated user with the privileged access. The privileged user access list is audited on a quarterly basis.	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation has established formalised procedures for user administration and rights management and that these also apply to users with privileged rights. We have inspected that authorisation granted to employees is accompanied by a justification of the level of access requested and an approval from the immediate superior.	No exceptions noted.
9.2.5 Review of user access rights *Asset owners shall review users' access rights at regular intervals.* IT Relation regularly reviews the employees' privileged technical rights in both internal and customer-facing systems. This ensures that rights are in accordance with the employee's work-related need. Non-technical privileged employees are granted the necessary rights for using internal systems. These default rights are added and removed in connection with employment, transfer and termination at IT Relation.	We have inquired regarding the procedures/control activities performed. We have inspected that user access rights are reassessed once every six months.	No exceptions noted.
9.2.6 Removal or adjustment of access rights *The access rights of all employees and external party users to information and information processing facilities shall be removed upon termination of their employment, contract or agreement, or adjusted upon change.* When an employee leaves the company, all accesses are reworked. If the employee changes job function, the access is adjusted to reflect the new assignment. Both changes are initiated by the human resource department.	By inspection, we have investigated that regular follow-up is performed on user rights in operating environments and that these rights are granted based on the users' job function. By inspection, we have investigated that terminated users are removed in the operating environment in a timely manner after termination.	No exceptions noted.

A.9 Control objective: Access control

IT Relation's control activity	Control tests performed by PwC	Results of tests
9.4.1 Information access restriction *Access to information and application system functions shall be restricted in accordance with the access control policy.* IT Relation has a policy of limiting access to systems and applications to employees who have a work-related need.	We have inspected that a formal policy for access control that defines allowed technical solutions for authentication is maintained. By inspection of samples of access provision requests, we verified that the user registration and de-registration process has been implemented.	No exceptions noted.
9.4.2 Secure log-on procedures *Where required by the access control policy, access to systems and applications shall be controlled by a secure log-on procedure.* IT Relation has a secure logon procedure for access to customer data and systems. No one can access customer data or systems without the use of two-factor access.	We have inspected that a formal access control policy that defines allowed technical solutions for authentication is maintained. We have inspected that the access control policy has been reviewed and approved. We have inspected that applications and systems in scope enforce secure log-on procedures.	No exceptions noted.
9.4.3 Password management system *Password management systems shall be interactive and shall ensure quality passwords.* IT Relation has a password management system that ensures that the passwords generated are random and comply with the company policy in complexity and length.	We have inspected that policies have been reviewed and approved. We have inspected that policies include: • Application requirements regarding use of passwords • Quality requirements regarding passwords • Requirements regarding lockout policy • Log of and follow-up on failed login attempts • Control of failed login attempts • Requirements regarding use of MFA.	No exceptions noted.

A.11 Control objective: Physical and environmental security

IT Relation's control activity	Control tests performed by PwC	Results of tests
11.1.1 Physical security perimeter *Security perimeters shall be defined and used to protect areas that contain either sensitive or critical information and information processing facilities.* IT Relation has classified its information processing facilities, and access to these is based on this classification. The facilities are divided into three groups: Restricted, limited and open. Visitors are only allowed in open or limited areas if they are escorted by an IT Relation employee. Access to restricted areas are allowed by visitors if they have a work-related need.	By inspection, we verified that a formal physical access and security policy is maintained, reviewed and approved.	No exceptions noted.
11.1.2 Physical entry controls *Secure areas shall be protected by appropriate entry controls to ensure that only authorised personnel is allowed access.* IT Relation has ensured that access to its restricted areas is secure, that the access to these areas is limited to persons with a work-related need, and that this access is audited frequently.	We inspected that a formal physical access and security policy is maintained, reviewed and approved. We have inspected that IT Relation has implemented appropriate entry controls to protect physical facilities.	No exceptions noted.
11.1.3 Securing offices, rooms and facilities *Physical security for offices, rooms and facilities shall be designed and applied.* IT Relation has implemented limited access to offices. All doors are locked and must be opened by an IT Relation employee. All employees must wear a visible ID with name and picture. All visitors in our customer centres must wear an ID identifying them as visitors. Visitor centres have signs showing visitors where they can roam freely, where they are allowed access with an IT Relation employee or where they are not allowed access at all.	We inspected that a formal physical access and security policy is maintained, reviewed and approved. We have inspected that IT Relation has implemented appropriated entry controls to protect physical facilities.	No exceptions noted.

A.11 Control objective: Physical and environmental security

IT Relation's control activity	Control tests performed by PwC	Results of tests
11.1.5 Working in secure areas *Procedures for working in secure areas shall be designed and applied.* IT Relation has a policy that requires all employees to go through the IT Security manual once a year. Furthermore, employees with access to data centres, data centre infrastructure and data centre network receive additional training before access is granted.	We have inquired regarding the procedures/control activities performed. We have inspected that all guests visiting IT Relation are provided with a visitor's pass and are escorted by an IT Relation employee during the entire visit.	No exceptions noted.
11.2.1 Equipment siting and protection *Equipment shall be sited and protected to reduce the risks from environmental threats and hazards, and opportunities for unauthorised access.* IT Relation has a policy to ensure the protection of critical equipment.	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation has established guidelines on the protection against fire, water and heat. We have furthermore inspected that IT Relation has obtained an audit report from a subcontractor with a view to ensuring that similar requirements are met in areas subject to outsourcing.	No exceptions noted.
11.2.2 Supporting utilities *Equipment shall be correctly maintained to ensure its continued availability and integrity.* IT Relation ensures that all equipment owned by IT Relation is maintained by the manufacturer's specification. Furthermore, IT Relation ensures that its partners do the same.	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation has established a fully redundant infrastructure with individual backup.	No exceptions noted.
11.2.5 Removal of assets *Equipment, information or software shall not be taken off-site without prior authorisation.* IT Relation has a policy ensuring no employee can remove equipment, information or software without the authorisation of the nearest manager or the system owner.	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation has established guidelines ensuring that off-site removal of equipment, information or software is subject to authorisation being granted prior to removal.	No exceptions noted.

A.11 Control objective: Physical and environmental security

IT Relation's control activity	Control tests performed by PwC	Results of tests
11.2.7 Secure disposal or re-use of equipment *All items of equipment containing storage media shall be verified to ensure that any sensitive data and licensed software has been removed or securely overwritten prior to disposal or re-use.* IT Relation ensures that all storage media are disposed of in a verified, secure manner to ensure data cannot be read after removal.	We have inspected that IT Relation has implemented procedures on secure disposal or re-use of equipment. We have inspected that IT Relation has implemented relevant controls in relation to handling the operation of the operating environment.	No exceptions noted.

A.12 Control objective: Operations security

IT Relation's control activity	Control tests performed by PwC	Results of tests
12.1.1 Documented operating procedures *Operating procedures shall be documented and made available to all users who need them.* IT Relation has operations procedures, which are made available on the intranet.	We have inquired regarding the procedures/control activities performed. We have inspected that operating procedures have been established and that these are subject to updating at least once a year. We have furthermore inspected that the operating procedures are accessible to all relevant employees.	No exceptions noted.
12.1.2 Change management *Changes to the organisation, business process, information processing facilities and systems that affect information security shall be controlled.* IT Relation has implemented change control on the entirety of the production environment.	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation has drawn up procedures for annual review and updating of: • Incident management • Problem management • Change management • Release and patch management • User administration.	No exceptions noted.
12.1.3 Capacity management *The use of resources shall be monitored, tuned and projections made of future capacity requirements to ensure the required system performance.* IT Relation has drawn up procedures for monthly reporting on operations. These reports include information on production environment operations, including information on capacity. Automatic monitoring of the operating environment and relevant system parameters has been established, including of capacity, to ensure that future capacity requirements are met.	We have inquired regarding the procedures/control activities performed. We have inspected that reports on production environment operations at IT Relation are sent to customers each month. We have furthermore inspected that the capacity of production systems at IT Relation is monitored to ensure that future capacity requirements are met.	No exceptions noted.

A.12 Control objective: Operations security

IT Relation's control activity	Control tests performed by PwC	Results of tests
12.2.1 Controls against malware *Detection, prevention and recovery controls to protect against malware shall be implemented, combined with the appropriate user awareness.* IT Relation has implemented a procedure for ensuring a working antivirus software on all applicable systems. The antivirus software is monitored.	We have inquired regarding the procedures/control activities performed. By inspection of random samples, we have verified that the employees' computers at IT Relation are protected by antivirus software – and that this software is up to date.	No exceptions noted.
12.3.1 Information backup *Backup copies of information, software and system images shall be taken and tested regularly in accordance with an agreed backup policy.* IT Relation performs backup in accordance with IT Relation's best practice or customers' business requirements. The backup jobs are monitored to ensure their continuous operation. Annually, a recovery test is initiated by IT Relation.	We have inquired regarding the procedures/control activities performed. We have inspected that requirements regarding backup have been established in the contract with sub-contractors that provide services where backup is relevant. We have inspected that a full restore test of IT environments has been performed.	No exceptions noted.
12.4.1 Event logging *Event logs recording users' activities, exceptions, faults and information security events shall be produced, kept and regularly reviewed.* IT Relation has implemented a monitoring system which ensures that the customers' systems are up and running. The system is monitored 24/7 by the operations department.	We have inquired regarding the procedures/control activities performed. We have inspected that event logging of user activities, exceptions, faults and information security events has been configured. We have inspected that a log documentation overview stipulates when log reviews must be performed.	No exceptions noted.
12.4.2 Protection of log information *Logging facilities and log information shall be protected against tampering and unauthorised access.* IT Relation records logs for different systems at different security levels. For ordinary performance and uptime data, there are no segregation of duty. For the SIEM system, the segregation of duty is full. Employees who have access to delete log data have no access to customer and IT Relation systems.	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation has established logging facilities that are accessible only to employees whose job function justifies such access. We have inspected that log information cannot be edited or deleted. Moreover, IT Relation performs backup of the log information several times a day, and access is restricted to a few people.	No exceptions noted.

A.12 Control objective: Operations security

IT Relation's control activity	Control tests performed by PwC	Results of tests
12.4.3 Administrator and operator logs *System administrator and system operator activities shall be logged and the logs protected and regularly reviewed.* All access to customer systems is logged in the assets management system. The access log is stored securely, and the system is set up to audit who, if any, tries to alter the information stored. The Compliance and Security department is notified if someone alters the data.	We have inquired regarding the procedures/control activities performed. Furthermore, we have by inspection verified that logging parameters are set up to ensure that actions performed by users with extended access rights are logged. By random inspection, we have also verified that adequate follow-up on logs from critical systems is performed.	No exceptions noted.
12.4.4 Clock synchronisation *The clocks of all relevant information-processing systems within an organisation or security domain shall be synchronised to a single reference time source.* IT Relation has synchronised all relevant information-processing systems to a single reference time source.	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation has established a reference time source for clock synchronisation of all relevant information-processing systems.	No exceptions noted.
12.5.1 Installation of software on operational systems *Procedures shall be implemented to control the installation of software on operational systems.* IT Relation has defined a set of standard implementation descriptions. These systems are allowed on customer systems.	We have inquired regarding the procedures/control activities performed. Using random samples from the systems used for documenting changes, we have investigated whether – in accordance with guidelines – changes to the operating environment are carried out utilising a controlled process, including whether: • an approved test is performed prior to changes being implemented • testing and approval of emergency changes to the operating environment are documented immediately after being implemented.	PwC has found that one out of six internal IT Relation Domain Controllers was not patched with the newest security patches. PwC has found that the latest patch installed was from March 2022. 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 found that IT Relation has installed the missing patches and implemented technical measurements to prevent the error from occurring again. No further exceptions noted.

A.12 Control objective: Operations security

IT Relation's control activity	Control tests performed by PwC	Results of tests
12.6.1 Management of technical vulnerabilities *Information about technical vulnerabilities of information systems being used should be obtained in a timely fashion, the organization's exposure to such vulnerabilities evaluated and appropriate measures taken to address the associated risk.* IT Relation has a procedure for continuously assessing all vulnerabilities that are reported and assessing their criticality against multiple sources in connection with the services provided by IT Relation. If critical vulnerabilities are found, IT Relation's Trusted Advisor will inform all stakeholders using this service.	We have inquired regarding the procedures/control activities performed. By inspection using random samples, we have noted that technical vulnerabilities of information systems are obtained in a timely fashion and evaluated, and appropriate measures taken to address the associated risk. Furthermore, we have noted that technical vulnerabilities are communicated to all stakeholders.	No exceptions noted.
12.7.1 Information systems audit controls *Audit requirements and activities involving verification of operational systems shall be carefully planned and agreed to minimise disruptions to business processes.* IT Relation uses standard best practices to ensure that enough variables are being monitored, without the monitoring impacting the system performance negatively. This is done in large part by using third-party systems developed to the task.	We have inquired regarding the procedures/control activities performed. Furthermore, we have by inspection verified that logging parameters are set up to ensure that actions performed by users with extended access rights are logged. By random inspection, we have also verified that adequate follow-up on logs from critical systems is performed.	No exceptions noted.

A.13 Control objective: Communication security

IT Relation's control activity	Control tests performed by PwC	Results of tests
13.1.1 Network security management *Networks shall be managed and controlled to protect information in systems and applications.* IT Relation has implemented several policies to ensure a secure communication and that tampering of data is minimised. Access to network devices is limited to employees with a work-related need. Communication between IT Relation and customer sites is performed by valid and proven, secure technologies.	We have inquired regarding the procedures/control activities performed. By inspection, we have investigated whether – in accordance with guidelines – an appropriate security architecture has been established in the network, including whether: • the network is segregated into secure zones and whether customer environments are separated from IT Relation's own environment • remote access is granted through two-factor authentication • changes to the network environment included in our sample have been made in a controlled manner in accordance with the change management rules.	No exceptions noted.
A.13.1.3 Segregation in networks *Groups of information services, users and information systems shall be segregated on networks.* IT Relation segregates customer network in one or more networks, depending on the need for segregation. Customers are not able to access other customer networks.	We have inquired regarding the procedures/control activities performed. We have reviewed the technical security architecture and, by inspection of random samples, we have investigated whether – in accordance with guidelines – an appropriate security level has been established, including whether: • secure zones and customer environments are separated from IT Relation's own environment • access to the network is segregated into relevant user groups based on users' work-related need.	No exceptions noted.
A.13.2.1 Information transfer policies and procedures *Formal transfer policies, procedures and controls shall be in place to protect the transfer of information through the use of all types of communication facilities.* IT Relation has a network policy that describes who is responsible for ensuring secure and reliable communication channels.	We have inquired regarding the procedures/control activities performed. By inspection of random samples, we have investigated whether a sufficient network policy has been implemented to ensure secure network communication.	No exceptions noted.

A.14 Control objectives: System acquisition, development and maintenance

IT Relation's control activity	Control tests performed by PwC	Results of tests
14.1.1 Information security requirements analysis and specification *The information security-related requirements shall be included in the requirements for new information systems or enhancements to existing information systems.* IT Relation performs a risk assessment of all new critical systems they acquire. This is done to ensure that the system meets IT Relation policies regarding information security.	We have inquired regarding the procedures/control activities performed. We have inspected that IT Relation has established a security organisation enforcing an appropriate level of information security in systems.	No exceptions noted.

A.15 Control objective: Supplier relationships

IT Relation's control activity	Control tests performed by PwC	Results of tests
15.1.1 Information security policy for supplier relationships *Information security requirements for mitigating the risks associated with supplier's access to the organisation's assets shall be agreed with the supplier and documented.* IT Relation performs a yearly risk assessment of its suppliers. This is done to ensure they still live up to the security requirements that IT Relation expects.	We have inspected that a formal and documented procedure is in place to ensure that new or re-negotiated application or service supplier contracts are validated against a list of defined information security requirements. From a sample of signed contracts, we inspected that information security requirements have been contractually agreed. From a sample of months, we inspected that IT Relation audits key suppliers on a periodic basis, based on agreed information security requirements. We have inspected that third-party declarations have been received and processed by IT Relation for key suppliers.	No exceptions noted.
15.2.1 Monitoring and review of supplier services *Organisations shall regularly monitor, review and audit supplier service delivery.* IT relation performs a yearly risk assessment of all suppliers. In addition, the most critical suppliers like hardware, data centre and software suppliers for the data centre undergo a more comprehensive risk assessment.	We have inspected that a formal, documented procedure is in place to ensure that new or re-negotiated application or service supplier contracts are validated against a list of defined information security requirements. From a sample of signed contracts, we inspected that information security requirements have been contractually agreed. From a sample of months, we inspected that IT Relation audits key suppliers on a periodic basis, based on agreed information security requirements. We have inspected that third-party declarations have been received and processed by IT Relation for key suppliers.	No exceptions noted.

A.16 Control objective: Information security incident management

IT Relation's control activity	Control tests performed by PwC	Results of tests
16.1.1 Responsibilities and procedures *Management responsibilities and procedures shall be established to ensure a quick, effective and orderly response to information security incidents.* IT Relation has a procedure outlining the management and reporting during an information security breach. Every employee in IT Relation has been informed what to do in an event or discovery of a security issue to ensure a quick response and to ensure lessons are learned.	We have inspected that a formal and documented incident management process has been implemented. We have inspected that the incident management process has been communicated to employees. We have inspected that all incidents have been registered, that necessary actions have been performed, and that the solutions have been documented in an incident management system.	No exceptions noted.
16.1.2 Reporting and handling information security events and security breaches *Information security events should be reported through appropriate management channels as quickly as possible.* Employees and contractors using the organisation's information systems and services should be required to note and report any observed or suspected information security weaknesses in systems or services. Information security events are reported through appropriate management channels as quickly as possible.	We have inspected that a formal and documented incident management process has been implemented. We have inspected that the incident management process has been communicated to employees. We have inspected that all incidents have been registered, that necessary actions have been performed, and that the solutions have been documented in an incident management system and reported through the Information Security Board.	No exceptions noted.

A.17 Control objective: Information security aspects of business continuity management

IT Relation's control activity	Control tests performed by PwC	Results of tests
17.1.1 Planning information security continuity *The organisation shall determine its requirements for information security and the continuity of information security management in adverse situations, e.g. during a crisis or disaster.* IT Relation has a disaster recovery plan for how IT Relation can get back into production as quickly as possible during a disaster. The disaster recovery plan is tested once a year.	We have inspected that a formal and documented business continuity plan is maintained, reviewed and approved annually. We have inspected that a business impact assessment has been performed to establish the requirements of a business continuity plan. We have inspected that underlying procedures related to the business continuity plan have been reviewed and approved by appropriate personnel.	No exceptions noted.
17.1.2 Implementing information security continuity *The organisation shall establish, document, implement and maintain processes, procedures and controls to ensure the required level of continuity for information security during an adverse situation.* IT Relation has implemented a contingency plan for each of its critical systems so that customers experience as little inconvenience as possible during the loss of a critical system.	We have inspected that a formal and documented business continuity plan is maintained, reviewed and approved annually. We have inspected that a business impact assessment has been performed to establish the requirements of the business continuity plan.	No exceptions noted.
17.1.3 Verifying, reviewing and evaluating information security continuity *The organisation shall verify the established and implemented information security continuity controls at regular intervals in order to ensure that they are valid and effective during adverse situations.* The organisation verifies the established and implemented information security continuity controls at regular intervals to ensure that they are valid and effective during adverse situations.	We have inspected that underlying procedures for the business continuity are reviewed and updated. We have inspected that the underlying procedures have been tested to ensure that they are valid and effective during adverse situations.	No exceptions noted.

A.18 Control objective: Compliance

IT Relation's control activity	Control tests performed by PwC	Results of tests
18.1.1 Identification of applicable legislation and contractual requirements *All relevant legislative statutory, contractual requirements and the organisation's approach to meet these requirements shall be explicitly identified, documented and kept up to date for each information system.* IT Relation uses standard contracts. If a customer cannot meet its business requirement within the standard contract, a personalised contract can be agreed upon. In such a situation, the contract is eventually owned by a service delivery manager who will be responsible for implementing clauses not part of a standard contract.	We have inspected that a formal policy for complying with relevant legislation is maintained, reviewed and approved.	No exceptions noted.