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The following is a translation of a Danish original document. Please note that the English translation is provided for convenience only. In case of any discrepancy, the Danish version shall prevail.

Itadel A/S

Independent service auditor's ISAE 3402 assurance report on IT general controls during the period from 1 January 2020 to 31 December 2020 in relation to Itadels hosting services to customers

January 2021

Contents

1. Management's statement

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

Itadel uses B4Restore A/S as a subservice supplier of backup services. This report uses the carve-out method and does not comprise controls that B4Restore A/S performs for Itadel.

Itadel confirms that:

(a) The accompanying description in section 2 fairly presents Itadels hosting services to customers throughout the period from 1 January 2020 to 31 December 2020. The criteria used in making this statement were that the accompanying description:

(i) Presents how IT general controls in relation to Itadels 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 Itadels hosting services, would be implemented by user entities and which, if necessary to achieve 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 Itadels hosting services during the period 1 January 2020 to 31 December 2020

(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 2020 to 31 December 2020. 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 2020 to 31 December 2020.

Aarhus, 22 January 2021
Itadel A/S

Nils Lau Frederiksen
Information Security Manager, Itadel

2. Itadels description of IT general controls in relation to Itadels hosting services

Vision

Enabling digital transformation. Adding value. Shaping tomorrow's IT today.

Mission

- Helping our customers capitalise on the digitalisation by offering simple solutions to complex IT challenges.
- Minimising risk, maximising value, seeking excellence in everything we do.
- Build strong relationships with customers, partners and employees to meet future opportunities with speed, agility and trust.

Strategy and business conditions

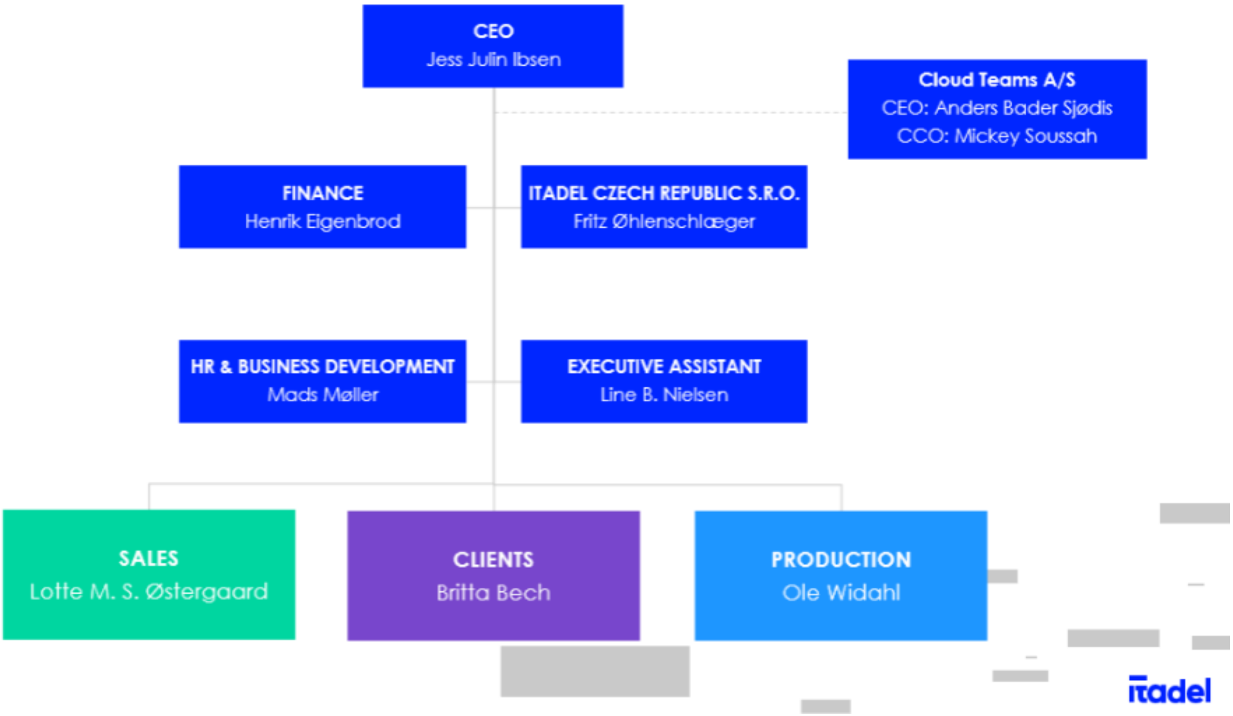
Our ambition is to be our customers' full-scope IT infrastructure outsourcing partner to provide them solutions of high quality and effectiveness – with low risk and at the lowest possible costs. Our objective is to be among the leading IT infrastructure outsourcing partners in Denmark, and we will reach it by focussing particularly on the following:

- Further developing our hybrid cloud solutions and advising our customers on the optimal solution
- Focusing on assisting our customers with their "public cloud transformation" and with the subsequent operations
- Introducing new services that meet our customers' needs and help them optimise their IT solutions
- Investing continuously in stable and secure operations and good customer support
- Constantly minimising the costs of IT operations
- Retaining and ensuring the continued development of our skilled employees – with an ambition of creating the best workplace in the industry.

Organisation

Itadel currently employs 300 people, of which approximately 200 are technical personnel. We operate five data centres in Denmark, some of which (the most recently built) have been set up as software-defined data centres (SDDC) offering a standard solution which is based on two centres.

Itadel's organisational structure is based on the most significant areas of operation – i.e. functional areas which either support or provide professional hosting services, cf. the organisational chart presented below.



Competencies and staffing

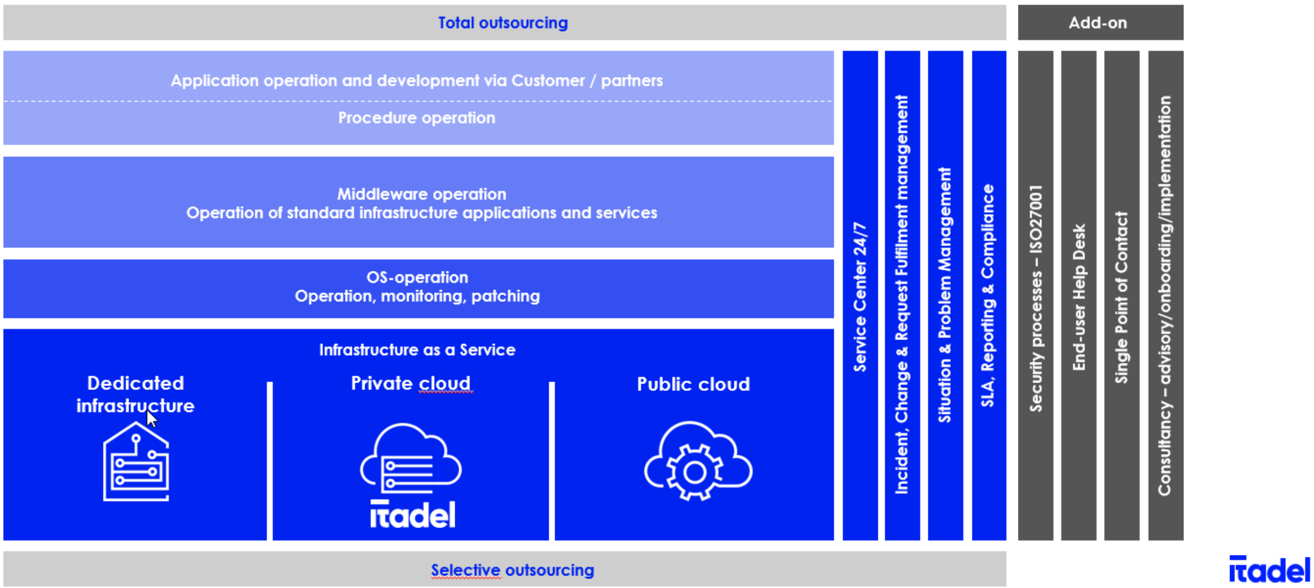
As a general rule, our technicians are allocated to system-specific work – and not to a particular client. Their competencies, certifications and experience are mapped in a "knowledge map", allowing us to:

- assemble high-performance teams
- ensure that incoming tickets are assigned to the right technicians or team from the outset; as a result, tickets are handled quickly and efficiently
- make the requisite competencies available 24-7.

We furthermore place great emphasis on continuous training and education to make sure that experience in and knowledge of our clients and systems are passed on and communicated in an effective and efficient manner.

Operating concept and business-critical services

Itadel provides operation of IT systems to private as well as public enterprises. Our core services include solutions based on 'infrastructure as a service', OS operation, middleware operation as well as operation of procedures and applications. These services are described in detail in the statement of deliverables.


Total outsourcing
Add-on
Application operation and development via Customer / partners
Procedure operation
Middleware operation
Operation of standard infrastructure applications and services
OS-operation
Operation, monitoring, patching
Infrastructure as a Service
Dedicated infrastructure
Private cloud
itadel
Public cloud
Service Center 24/7
Incident, Change & Request Fulfilment management
Situation & Problem Management
SLA, Reporting & Compliance
Security processes – ISO27001
End-user Help Desk
Single Point of Contact
Consultancy – advisory/onboarding/implementation
Selective outsourcing
itadel

Infrastructure as a service

- Servers, storage, backup, network, load balancers and firewalls
- A fully secure data centre solution with installed access control, fire prevention equipment, anti-theft alarms, temperature control (alarm) and a diesel generator for emergency power purposes Alarms are sent to the service desk function and selected third-party suppliers (e.g. the fire brigade)
- Direct internet access to TDC's backbone
- Enterprise components in a redundant set-up
- Our fully scalable cloud solution includes a self-service portal for the creation/deletion of servers, the allocation of storage space, and the set-up of firewalls and load balancers.

OS operations

- Installation, operation, backup and patching of basic OS solutions
- Anti-virus – standard for Windows, only specific for Linux if requested by the customer
- Monitoring of servers and OS 24-7 as well as access to a service / operations / help desk function
- OS-related software licences, backup and anti-virus.

Middleware operation

- Full responsibility for the operation of standard server applications (e.g. Citrix, Exchange, IIS, Apache, SQL, Oracle)
- The use of Itadel's best practice principles in the context of standard server applications
- Backup and restore management in relation to middleware applications and associated data
- Patching (we always adhere to the software developer's guidelines on security vulnerability patching)
- 24-7 monitoring of applications and access to a service desk function.

Operation of procedures

- Operation of customer-specific applications on the basis of defined procedures
- The client, third parties and Itadel cooperate closely to define procedures (procedures may range from the simple restarting of services to release management at the application layer)
- 24-7 monitoring of applications and access to a service desk function
- Operating experience is gathered and documented.

Application operations

- We furthermore offer application operation services via end-user service desk functions and SPOC.

Description of IT general controls

Implemented controls

Itadel is an ISO 27001-certified enterprise; the selected control objectives and a brief general description of implemented ISO 27002 controls are presented below. The complete list is included in Itadel's "Statement of Applicability". In organisational terms, responsibility for certification and ISO 27002 controls rests with the Information Security function.

Risk management

At Itadel, risk management has been implemented in accordance with ISO 27001, which requires a risk-based approach to security. Consequently, Itadel has incorporated risk management into its processes, for example the change management process.

Itadel makes continuous risk assessments based on the development of the general threat picture against Itadel. Risk assessment is also made against internal and technical conditions that might have an impact on the service delivery. Depending on changes in the risk landscape, selected risks will be raised to Itadel's executive management for decision on risk actions. Risk assessment of customer environments is only made if Itadel is contractually obligated or if the customer specifically requests such a risk assessment.

The following table shows the preventive and corrective measures implemented by Itadel:

	Preventive measures	**Corrective measures**
Organisational measures	• Policies, procedures and instructions • Awareness • Change management • Technical best practices • Operational acceptance test • Compliance controls • Supplier contracts • Service and support agreements • CMDB / system documentation	• Contingency plans • Disaster recovery procedures • Procedure for major incidents • Incident management • Problem management
Physical and technical measures	• Firewalls • Antivirus • Alarm systems • Monitoring • Test environments • Intrusion prevention • Redundancy • Identity management • Clusters • UPS	• Logging • Standby equipment • Standby site • Backup/restore • Server snapshots • Virtualisation • Firefighting • Emergency power

Information security policies

Itadel has implemented security policies that reflect security strategies and objectives.

The management team of Itadel has prepared an information security policy which sets out clear IT security objectives. The policy is subject to annual review. Information security is managed by Itadel's information security management system (ISMS). The ISMS contains detailed information on, among other things, password management and auditing at Itadel as well as guidelines on the security level of OS, servers, workstations, network and storage. Itadel's ISMS also contains information on the requirements for segregation of duties and user management with respect to Itadel's operations-critical systems as well as shared infrastructure and client solutions.

Organisation of information security

Responsibility for adherence to the information security policy and guidelines contained in the ISMS lies with the individual department management teams. This is supported by a dedicated security function under the management of Itadel's IT security manager.

At Itadel, responsibility for information security is carried out through the classification of processes, systems and data, including the determination of organisational ownership. In the context of the above, segregation of duties is taken into consideration.

Itadel has implemented procedures for the communication with local authorities; said procedures have been anchored in the Finance and Human Resources functions. Communication with special-interest groups is handled by the relevant functions, i.e. the functions to which the communication pertains.

A policy has been drawn up for information security management in connection with projects. The purpose of this policy is to ensure that projects (internal as well as external) do not present a risk for Itadel and Itadel's clients.

Itadel places great emphasis on the management of mobile devices and teleworking; the rules applicable to mobile devices and teleworking are stated in Itadel's information security manual – "General rules for information security at Itadel". A copy of the manual is provided to all new hires in conjunction with their employment contract.

Human resources security

Itadel has defined processes for employment, inter-company rotation and termination of employees' contracts. All employees are subject to screening as part of the recruitment process. All employees are informed of the applicable security processes, procedures and instructions as part of the onboarding process. The processes are anchored in and managed centrally by the HR function.

Itadel has defined and documented a disciplinary process that enters into force upon a breach of security.

On termination of employment, employees are informed of their obligations, including those that are to be honoured after their exit. Equipment received in the course of the employment is to be returned to Itadel, and access rights will be revoked.

Management of information assets

Itadel has implemented ownership of information assets with respect to shared infrastructure and client environments. The ownership of each individual asset is recorded and tracked in a central register. The designated owner of an asset is responsible for the full life cycle of the asset; one of the tasks of the owner is to classify the asset based on an assessment of confidentiality, integrity and availability (CIA). Employees receive information on what is considered 'acceptable use' of equipment. 'Acceptable use' is specified in detail in the information security manual. The return of assets by employees takes place in accordance with the process for termination of employment.

When no longer in use, equipment containing data is destroyed in accordance with relevant procedures. In the entire process from dismantling to destruction, equipment is protected against unauthorised use.

Access control

Itadel has established access control at several levels to reduce the risk of unauthorised individuals gaining access to systems and data. Physical and logical access control measures have been established. Access control is supported by processes and controls in connection with the assignment and maintenance of access rights to systems and data.

Users are created, managed and deleted in accordance with the applicable security policy; privileges and access rights are granted based on a work-related need. Secure log-on procedures have been effected in password policies which have been implemented in accordance with the recommendations of established system suppliers.

Itadel performs periodic reviews of users, rights and access. Discrepancies are investigated and rectified without undue delay.

Encryption

The classification of data/information determines the stringency of encryption-related requirements.

In accordance with Itadel's information security manual, sensitive data are to be protected by means of encryption. Examples of the above are equipment made available to employees and backup of client data.

Physical and environmental security

Itadel ensures physical security through a number of implemented security measures, including a 'clear desk and screen' policy and access control at locations and data centres; to avoid trespassing, all employees are to carry visible ID cards. People without proper authorisation who have business at Itadel's locations are received by the staff in the reception who handle registration and issue a visitor's pass. All guests are escorted by the employees with whom they have made an agreement.

Itadel has implemented procedures for the use of loading/unloading areas, equipment maintenance as well as the reuse and destruction of equipment.

Itadel's data centres are protected against physical threats such as fire, water, heat and the failure of supply lines, including electricity supply lines. Itadel has established a power supply with backup (battery-driven and through generators), fire protection, fire alarms and fire-extinguishing equipment along with monitoring of the data centre infrastructure. All infrastructure devices shared among data centres have been configured dimensionally with fully redundant systems; each system is backed up separately. Network connections from the data centres are also fully redundant.

Operational security

Itadel has documented a number of procedures and instructions that support stable and secure operations; this documentation is contained in the ISMS. The procedures etc. are based on our business processes and controls, which again are based on ITIL best practice. Specific processes include change management, incident management and capacity management. Vulnerabilities are prevented through e.g. patch management, anti-malware systems and 24-hour manned monitoring. Itadel has implemented backup to prevent data loss etc. in connection with the interruption of operations. The backup is subject to regular testing. Vulnerabilities identified in connection with e.g. an information security incident are registered, and suitable preventive/remedial measures are taken.

Backups are performed according to customer requirements. The primary method is through a full backup at the start of operation of an asset and then everyday incremental backups of both customer and Itadel systems. The backup infrastructure is handled by our certified backup service provider, B4Restore A/S.

Communications security

Network access at Itadel is divided into technical and non-technical access and is granted in accordance with employees' work-related needs. Access to infrastructure and operational systems is isolated on a technical network. To prevent unauthorised access to the technical network, multi-factor authentication has been implemented.

Itadel's operational information and communication are centrally anchored in the company's internal operating portal. The portal contains all significant guidelines, processes and tools associated with the operation of Itadel's infrastructure, internal systems and client-specific solutions.

Itadel makes use of non-disclosure agreements where this is considered necessary to protect sensitive and confidential data.

Acquisition, development and maintenance of systems

Itadel has implemented a policy on information security in connection with project execution. This policy and the implemented change management process are instrumental in ensuring that the requisite risk assessments are performed. This applies to the full life cycle of all of Itadel's systems and solutions.

In the operating phase, risk management is an explicit part of the implemented change management system. In the system, all major changes to operating systems are to be documented, assessed, adjusted (if relevant), approved, planned and executed in accordance with defined routines and procedures. As far as the client finds it necessary to depart from agreed security standards/best practice, an agreement to this effect is to be made between Itadel and the client. The agreement is to be documented in a risk letter.

Itadel's internal systems have an infrastructure that is separated from the infrastructure of client systems. The systems are operated according to the same service model as that described in a standard delivery description. The service model addresses risks associated with change management, access control, backup, supporting infrastructure redundancy, etc.

Supplier relationships
Services provided to Itadel by significant service providers are subject to the information security requirements described in Information security policies. Itadel has appointed an in-house resource to assume responsibility for the entire life cycle, such as the classification of suppliers, the drafting of non-disclosure agreements and the execution of audits.

Security incident management
Itadel's information security function is responsible for preparing reports on and managing security-related incidents and vulnerabilities. Security incidents are documented and investigated in accordance with formalised procedures – and if they are deemed to constitute a significant risk, relevant activities are initiated. At regular intervals, Itadel's management team receives updates on progress made in the area.

Itadel performs systematic risk assessments of internal critical assets, such as key infrastructure elements, systems and processes which support operations. These risk assessments are performed based on the parameters of availability, confidentiality and integrity.

Information security aspects of business continuity management
Itadel has taken the necessary precautions and established contingency plans to re-establish operational systems in case of a disaster scenario. These precautions include the establishment of a contingency organisation, including rooms and access, guidelines to be followed by the contingency management team, staffing, lists of systems, re-establishment/contingency operation, other activities, communication and contact lists, etc.

Compliance
Itadel has implemented procedures for the approval, acquisition and use of software. We cooperate with our software suppliers when it comes to licence management and statement of products. Depending on the type of licence (licence held/leased), information is provided to the accounting function on a continuous basis.

Itadel has implemented a portal which serves as a list of key information and systems. The portal is used by Itadel's employees to execute work on a day-to-day basis.

Data are treated in accordance with the associated classification and the principle of segregation of duties; this also applies to personal data. Itadel's information security manual includes guidelines on the security levels applicable to equipment provided to employees.

On an approximately quarterly basis, a review of the ISMS is performed. Three or more internal audits and one external review are conducted each year. Furthermore, a number of independent auditor's reports, a general ISAE 3402 report, a general ISAE 3000 (GDPR) report as well as a number of client-specific reports are prepared. Procedures and policies are revised as needed.

This description has been prepared exclusively for companies that – based on the standard delivery document – have entered into an agreement with Itadel concerning service delivery, and their auditors, and it should not be used for any other purpose.

Improvements

In 2020, Itadel has implemented the following improvements to the level of security:

Month	Measures
January – December 2020	Conducted five different audits on a wide range of central services; three internal audits, one supplier audit and one external ISO audit.
January – December 2020	Implemented systematic internal vulnerability scanning at Itadel. The same service is also offered externally.
January – December 2020	Appointed two security operation cyber analysts.
January – December 2020	Documented additional security principles in PAR documents (Principles & Rules).
January – December 2020	Established business procedures for issuing internal security certificates for Itadel systems. The first security assessment has been conducted, and the certificate has been issued.

3. 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 2020 to 31 December 2020 in relation to Itadels hosting services to customers

To: Itadel A/S, Itadel A/S' customers of hosting services and their auditors

Scope
We have been engaged to provide assurance about Itadels description in section 2 of its IT general controls in relation to Itadels hosting services which have processed customers' transactions throughout the period from 1 January 2020 to 31 December 2020 and about the design and operating effectiveness of controls related to the control objectives stated in the description.

Itadel uses B4Restore A/S as a subservice supplier of backup services. This report uses the carve-out method and does not comprise controls that B4Restore A/S performs for Itadel.

Itadels responsibility
Itadel 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 of the Code of Ethics for Professional Accountants issued by FSR – Danish Auditors, which are based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct.

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 Itadels 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 Itadel 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

Itadels 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 Itadels hosting services were designed and implemented throughout the period from 1 January 2020 to 31 December 2020;

b) The controls related to the control objectives stated in the description were suitably designed throughout the period from 1 January 2020 to 31 December 2020; 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 2020 to 31 December 2020.

Please note that our opinion solely covers hosting services under Itadels applicable SoA and security policy; customer-specific requirements and other matters are not included. In so far as a customer requests a statement on such requirements and matters, said customer must enter into a separate agreement with Itadel.

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 Itadels 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, 22 January 2021
PricewaterhouseCoopers
Statsautoriseret Revisionspartnerselskab

Jesper P. M

Jesper Parsberg Madsen
State-Authorised Public Accountant

Iraj Bastar
Director

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 4.3. 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 2020 to 31 December 2020. 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

Itadel's control activity	Tests performed by PwC	Result 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.* The information security policy is documented and maintained through review at least once a year. The policy has been approved by Management. The information security policy has been made available to the employees via the intranet.	We have briefly discussed information security management with Management. By inspection, we have observed that a Management-approved and up-to-date security policy is in place. By inspection, we have verified that the security policy is reviewed at least once a year.	No significant 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 organisational responsibility for information security is documented and implemented. Information security and related initiatives are handled by the operating organisation and supported by a dedicated security function, i.e. a staff function assisting the technical organisation.	We have briefly discussed information security management with Management. By inspection, we have observed that the policies for information security are reviewed at planned intervals or in connection with significant changes.	No significant exceptions noted.

A.6 Control objective: Organisation of information security

Itadel'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 organisational responsibility for information security is documented and implemented. Information security and related initiatives are handled by the operating organisation and supported by a dedicated security function, i.e. a staff function assisting the technical organisation.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that the organisational areas of responsibility have been defined and allocated to relevant personnel. We have observed that information security and related initiatives are addressed by department managers and supported by staff functions.	No significant 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.* The Management of Itadel has implemented policies and procedures to ensure satisfactory segregation of duties. Thus, development and operating activities and access to primary and secondary data are segregated unless employees are in need of elevated rights to perform their job function.	We have briefly discussed the procedures/control activities performed with Management. By inspection of random samples, we have checked whether the critical operating functions at Itadel have been appropriately segregated and whether primary and secondary operating data have been segregated.	No significant exceptions noted.
6.2.1 Mobile device policy *A policy and supporting security measures shall be adopted to manage the risks introduced by using mobile devices.* Itadel places great emphasis on managing mobile devices and has set out rules in this particular area in its information security manual 'General rules on information security at Itadel'. A copy of the manual is provided to all new hires in conjunction with their employment contract and is accessible on the intranet.	We have briefly discussed procedures and guidelines to ensure adoption of security measures that manage the risks introduced by mobile devices. We have verified that procedures for the use of mobile equipment have been established.	No significant exceptions noted.

A.6 Control objective: Organisation of information security

Itadel's control activity	Control tests performed by PwC	Results of tests
6.2.2 Teleworking *A policy and supporting security measures shall be implemented to protect information accessed, processed or stored at teleworking sites.* Itadel has established guidelines to protect systems and data outside the corporate network. Furthermore, two-factor authentication has been enabled for access to the VPN connection to ensure that employees are not able to access data from teleworking sites unless necessary in order for them to perform their job function.	We have briefly discussed the procedures/control activities performed with Management. We have briefly discussed procedures and guidelines on teleworking sites with Management. By inspection, we have observed that guidelines have been established on compliance with security rules in connection with the use of teleworking sites. It is our assessment that access control through a two-factor VPN connection complies with the security requirements laid down in the Danish Data Protection Act. We have observed that the security statement signed by Itadel's new hires includes the mentioned guidelines on teleworking sites, including the prohibition on downloading sensitive personal data on computers used at teleworking sites.	No significant exceptions noted.

A.7 Control objective: Personnel security

Itadel's control activity	Tests performed by PwC	Results of tests
7.1.2 Terms and conditions of employment *The contractual agreements with employees and contractors should state their and the organisation's responsibilities for information security.* Itadel has laid down rules on confidentiality agreements which employees are to sign at the time of employment and confidentiality agreements which external consultants are to sign prior to starting work.	We have briefly discussed the procedures/control activities performed with Management. Using random samples, we have observed that confidentiality agreements are used in accordance with the guidelines, including: • that employees sign confidentiality agreements at the time of employment • that external consultants sign confidentiality agreements prior to starting work.	No significant exceptions noted.
7.2.1 Management responsibilities *Management shall require all employees and contractors to apply information security in accordance with the established policies and procedures of the organisation.* Through agreements, Itadel has set out requirements for employees and suppliers, which ensure that the policies and procedures established by the organisation are adhered to.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed 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 significant exceptions noted.
7.2.2 Information security awareness, education and training *All employees of the organisation and, where relevant, contractors must receive appropriate awareness education and training and regular updates in organisational policies and procedures, as relevant for their job function.* Itadel introduces its employees to information security at the time of employment through personal introduction as well as requirements to read the security policy and the security manual. During the business year, further awareness initiatives are made. In supplier agreements, Itadel has set out information security requirements which are in line with the policies and procedures established by the organisation.	We have briefly discussed the procedures/control activities performed with Management. We have observed that Itadel runs introductory courses for new employees during which information security requirements are explained. We have furthermore observed that employees are enrolled in mandatory training programmes at regular intervals for the purpose of ensuring compliance with the security requirements of the organisation. We have observed that agreements with suppliers have been concluded to ensure that the information security requirements of the organisation are met.	No significant exceptions noted.

A.7 Control objective: Personnel security

Itadel's control activity	Tests performed by PwC	Results of tests
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.* Itadel ensures that following termination or change of employee contracts, user rights to operating systems, networks, databases, etc. are revoked in a timely manner.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that employees' access rights to operating systems, networks, databases, etc. are revoked in connection with the termination of employment.	No significant exceptions noted.

A.8 Control objective: Asset management

Itadel's control activity	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.* Itadel has drawn up an inventory of critical assets and established procedures to ensure continuous maintenance of said inventory.	We have briefly discussed the procedures/control activities performed with Management. We have observed that adequate controls are in place to ensure documentation and maintenance of the inventory of assets.	No significant exceptions noted.
8.3.2 Disposal of media *Media shall be disposed of securely when no longer required, using formal procedures.* Itadel has drawn up guidelines on disposal, sale, destruction, repair and servicing of IT equipment.	We have briefly discussed the procedures/control activities performed with Management. We have verified that Itadel has implemented formalised procedures for the processing and destruction of input and output data material. We have verified that the controls to ensure validation of input data material are performed and that the guidelines on secure destruction of output data material are followed.	No significant exceptions noted.

A.9 Control objective: Access control

Itadel's control activity	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.* Itadel has established guidelines ensuring that employees are assigned rights based on their job function and in compliance with the information security requirements of the organisation.	We have briefly discussed the procedures/control activities performed with Management. We have observed that guidelines on access controls have been established, including through remote access, at the location and for suppliers.	No significant exceptions noted.
9.1.2 Access to networks and network services *Users should only be provided with access to the network and network services that they have been specifically authorised to use.* Itadel reviews all access requests for new and existing users in relation to applications, databases and data files to ensure compliance with Itadel's policies; this ensures that rights are granted on the basis of users' job function, are approved and created correctly in the systems.	We have briefly discussed the procedures/control activities performed with Management. By inspection of random samples, we have reviewed selected servers and determined whether or not employees are created on each server/device and whether or not such creation is based on the employees' job function. We have observed that Itadel has documented which employees servicing a particular customer are authorised to make changes to these rights.	No significant 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.* Access to operating systems, networks, databases, etc. is protected by passwords which comply with applicable security requirements with respect to length, complexity, maximum age, etc. Furthermore, users are locked following several failed login attempts. Passwords for customers' systems are created, managed and deleted from a central identity management system (ISIM). This system assigns access codes on the basis of policies and roles.	We have briefly discussed the procedures/control activities performed with Management. We have observed that procedures for user administration have been established; by inspection of random samples, we have furthermore observed: • that, pursuant to applicable guidelines, follow-up on users' rights in operating environments is performed at regular intervals • that these rights are granted on the basis of users' job function. By inspection of random samples, we have observed: • that passwords are used in accordance with applicable guidelines • that programmed controls are in place to enforce change of password at regular intervals • that controls established in relation to the ISIM ensure secure high-quality passwords.	No significant exceptions noted.

A.9 Control objective: Access control

Itadel's control activity	Tests performed by PwC	Results of tests
9.2.2 User access provisioning *A formal user access provisioning process shall be implemented to assign or revoke access rights for all user types to all systems and services.* Itadel has implemented processes which ensure that access rights are assigned based on users' job function. At Itadel, all technical authorisations related to customer environments must be approved by the employee's immediate superior and include an access request justification. The authorisation procedures implemented at Itadel ensure that user creation and rights allocation are subject to approval by an authorised person. At Itadel, all access rights are personal and treated confidentially, just as the identity of users is verified prior to authorisation being granted.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has established formalised procedures for user administration and rights management. We have observed that authorisations granted at Itadel include an access request justification.	No significant exceptions noted.
9.2.3 Management of privileged access rights *The allocation and use of privileged access rights shall be restricted and controlled.* Itadel has established formalised procedures which ensure that access rights, including privileged rights, are granted on the basis of users' work-related needs. At Itadel, all user accounts are personal and treated confidentially, just as the identity of users is verified prior to authorisation being granted. Use of privileged access rights is monitored continuously. Any deviations are examined and resolved in a timely manner.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has established formalised procedures for user administration and rights management and that these also apply to users with privileged rights. We have observed that authorisation granted to employees is accompanied by a justification of the level of access requested and an approval from the immediate superior.	No significant exceptions noted.

A.9 Control objective: Access control

Itadel's control activity	Tests performed by PwC	Results of tests
9.2.5 Review of user access rights *Asset owners shall review users' access rights at regular intervals.* Itadel 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. This review takes place every week. All servers that are user-controlled through ISIM are automatically checked for inactivity for more than 90 days, and inactive accounts are subsequently deleted from the systems in question. 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 Itadel.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that user access rights are reassessed once every six months.	No significant exceptions noted.
9.2.6 Removal or adjustment of access rights *The access rights of all employees and external users to information and information processing facilities shall be removed upon termination of their employment, contract or agreement, or adjusted upon change.* Itadel ensures that following termination or change of employee contracts, user rights to operating systems, networks, databases, etc. are revoked in a timely manner.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have checked whether regular follow-up is performed on user rights in operating environments and whether these rights are granted based on users' job function.	No significant exceptions noted.
9.4.1 Information access restriction *Access to information and application system functions shall be restricted in accordance with the access control policy.* Itadel has drawn up guidelines on authorisation management and control. Among other things, Itadel has ensured that control measures have been implemented in systems with a view to ascertaining that only authorised users are able to access personal data and that they are only able to perform the tasks for which they have authorisation. This is done by using the employee's AD access rights combined with Itadel's identity management system (ISIM). Itadel has implemented guidelines to ensure correct user creation and deletion.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has drawn up guidelines on authorisation management and control. We have observed that access to the systems at Itadel is granted on the basis of users' job functions.	No significant exceptions noted.

A.9 Control objective: Access control

Itadel’s control activity	Tests performed by PwC	Results of tests
9.4.3 Password management system *Password management systems shall be interactive and should ensure quality passwords.* Itadel has drawn up guidelines on measures to ensure logical security, including logging and control of failed login attempts. These controls 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 password change at first login. Itadel has implemented controls in the systems ensuring that users are validated prior to a new password being allocated.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has drawn up guidelines on measures to ensure logical security that comply with the requirements of the Data Protection Agency. We have observed that the set-up includes: • 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 password change.	No significant exceptions noted.
9.4.4 Use of privileged utility programs *The use of utility programs that might be capable of overriding system and application controls shall be restricted and tightly controlled.* Itadel restricts access to systems and networks through two-factor authentication, and rights are managed through roles in Windows Active Directory. In addition, systems and data may only be accessed through the organisation's internal network; external access may only be obtained through a VPN connection.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that all rights, including access from other networks, are managed through roles in Windows Active Directory. We have observed that all access to data and systems is conditional on users having access the internal network, and, consequently, that external access may only be obtained through a VPN connection.	No significant exceptions noted.

A.11 Control objective: Physical and environmental security

Itadel's control activity	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.* Itadel has drawn up guidelines on physical security perimeters. Among other things, Itadel has established a security organisation responsible for enforcing physical security at Itadel's facilities. These controls include a number of access controls in facilities where personal data are being processed (admission cards and passwords). By entering into agreements with external parties, Itadel ensures that the external party is properly informed of IT security requirements.	We have briefly discussed the procedures/control activities performed with Management. We have observed that Itadel has drawn up guidelines on physical security, including that Itadel has established an IT security organisation. We have verified that Itadel has drawn up guidelines on physical security and that the physical access controls function as described. We have furthermore verified that Itadel has obtained an audit report from its subcontractor with a view to ensuring that similar requirements are met in areas subject to outsourcing.	No significant exceptions noted.
11.1.2 Physical entry controls *Secure areas shall be protected by appropriate entry controls to ensure that only authorised personnel are allowed access.* Itadel has drawn up guidelines on physical security perimeters. Among other things, Itadel has established a security organisation responsible for enforcing physical security at Itadel's facilities. These controls include a number of access controls in facilities where personal data are being processed (admission cards and passwords). By entering into agreements with external parties, Itadel ensures that the external party is properly informed of IT security requirements.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has drawn up guidelines on physical security, including that Itadel has established an IT security organisation. We have observed that Itadel has drawn up guidelines on physical security, and we have verified that physical access controls function as described. We have observed that Itadel has obtained an audit report from its subcontractor with a view to ensuring that similar requirements are met in areas subject to outsourcing.	No significant exceptions noted.
11.1.3 Securing offices, rooms and facilities *Physical security for offices, rooms and facilities shall be designed and applied.* Itadel has drawn up guidelines on physical security. These guidelines include a number of access controls in facilities where personal data are being processed (admission cards and passwords). Access to all Itadel areas, both offices and data centres, is provided by period-approved ID cards. These are set at three years from the time of employment. Review of these access rights is performed in connection with changes in employee access, new internal position or upon resignation. Changing these physical access rights is done by HR. Access to data centres and offices are functionally determined.	We have briefly discussed the procedures/control activities performed with Management. We have observed that Itadel has drawn up guidelines on the separation of facilities accessible to the public and internal office facilities. We have observed that the physical access controls function as described. We have furthermore verified that Itadel has obtained an audit report from its subcontractor with a view to ensuring that similar requirements are met in areas subject to outsourcing.	No significant exceptions noted.

A.11 Control objective: Physical and environmental security

Itadel's control activity	Tests performed by PwC	Results of tests
Infrastructure technicians have access to both, while this is not the case for the rest of Itadel. Everyone except infrastructure engineers must seek access through Infrastructure & Storage when visiting data centres. By entering into agreements with external parties, Itadel ensures that the external party is properly informed of IT security requirements.		
11.1.5 Working in secure areas *Procedures for working in secure areas shall be designed and applied.* People without proper authorisation who have business at Itadel's locations are granted access via the reception or in the data centres. The staff handles registration, issues a visitor's pass and takes care that guests are escorted by the employees with whom they have made an agreement. At the data centres, a visitor's pass is not necessarily issued as the guest is escorted by an Itadel employee during the entire visit.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that all guests visiting Itadel are provided with a visitor's pass and are escorted by an Itadel employee during the entire visit.	No significant 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.* *Physical protection against natural disasters, malicious attack or accidents shall be designed and applied.* Itadel's active data centres are protected against physical threats such as fire, water and heat. Itadel has placed its data centres in buildings which are protected against natural disasters, malicious attacks and accidents. Fire protection, fire alarms and fire-fighting equipment as well as 24-hour manned monitoring of data centre infrastructure have been established.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has established guidelines on the protection against fire, water and heat. We have furthermore observed that Itadel has obtained an audit report from its subcontractor with a view to ensuring that similar requirements are met in areas subject to outsourcing.	No significant exceptions noted.

A.11 Control objective: Physical and environmental security

Itadel's control activity	Tests performed by PwC	Results of tests
11.2.2 Supporting utilities *Equipment shall be protected from power failures and other disruptions caused by failures in supporting utilities. The equipment is regularly maintained.* All between active data centres shared infrastructure devices are configured dimensionally with fully redundant systems, each with individual backup. Itadel has established service agreements and guarding arrangements on the protection equipment in the data centre, which is inspected at least once a year. Network connections from Itadel's active data centres are furthermore fully redundant.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has established a fully redundant infrastructure with individual backup.	No significant exceptions noted.
11.2.5 Removal of assets *Equipment, information or software should not be taken off-site without prior authorisation.* Itadel has established guidelines ensuring that off-site removal of equipment, information and software is subject to authorisation being granted prior to removal.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has established guidelines ensuring that off-site removal of equipment, information or software is subject to authorisation being granted prior to removal.	No significant exceptions noted.
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.* Itadel has established guidelines on the disposal or re-use of equipment ensuring that information is not disclosed to unauthorised persons.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has established guidelines on secure disposal or re-use of equipment. We have observed that Itadel has implemented relevant controls in relation to B4Restore's handling of backup. We have furthermore received an audit report from B4Restore and reviewed the requirements to be met by B4Restore in its capacity as subcontractor.	No significant exceptions noted.

A.12 Control objective: Operational security

Itadel's control activity	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.* General and customer-tailored operating procedures have been documented in Itadel's internal operating portal, including intranet, shared drive and Configuration Management Database (CMDB).	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that operating procedures have been established and that these are subject to updating at least once a year. We have furthermore observed that the operating procedures are accessible to all relevant employees.	During our audit, we observed that, for a few customers, an adequate description of whether the set-up of the customers' Windows servers is based on the customers' demands or on Itadel's security baselines does not exist. No further significant exceptions noted.
12.1.2 Change management *Changes to the organisation, business processes, information processing facilities and systems that affect information security shall be controlled.* Itadel has introduced formalised internal guidelines, procedures and descriptions. These include: • Incident management • Problem management • Change management • Release and patch management • User administration.	We have briefly discussed the procedures/control activities performed with Management. We have observed that Itadel has drawn up procedures for annual review and updating of: • Incident management • Problem management • Change management • Release and patch management • User administration.	No significant 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.* Itadel 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 briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that reports on production environment operations at Itadel are sent to customers each month. We have furthermore observed that the capacity of production systems at Itadel is monitored to ensure that future capacity requirements are met.	No significant exceptions noted.

A.12 Control objective: Operational security

Itadel's control activity	Tests performed by PwC	Results of tests
12.1.4 Separation of development, testing and operational environments *Development, testing, and operational environments shall be separated to reduce the risks of unauthorised access or changes to the operational environment.* Itadel has established separate IT environments for development, testing and production. Only employees with functionally segregated rights can migrate changes between the individual environments.	We have briefly discussed the procedures/control activities performed with Management. We have observed that in accordance with guidelines, Itadel has established separate environments for development, testing and operation as well as appropriate segregation of duties in connection with the deployment of new functionality.	No significant exceptions noted.
12.2.1 Controls against malware *Detection, prevention and recovery controls to protect against malware shall be implemented, combined with appropriate user awareness.* Itadel has established a procedure which protects systems and data against malicious data and programs. As a minimum, anti-virus software and/or anti-spyware systems are installed on all Windows machines and clients at Itadel; the software and/or systems are subject to regular updating. On Linux, anti-malware is only installed if the customer requests it.	We have briefly discussed the procedures/control activities performed with Management. By inspection of random samples, we have observed that employees' computers and servers at Itadel are protected by anti-virus software – and that this software is up to date.	No significant 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.* Itadel performs backup of data at planned intervals by using its certified supplier, B4Restore. Backup data are tested continually through restore for the purpose of ensuring that data can be restored from backup. A process has been established to test whether backup and restore function as intended prior to implementing project sales solutions. Backup is monitored, making it possible to act timely on detected errors which may affect the operating services.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have checked whether controls implemented function in accordance with guidelines: • whether backup is tested continually • whether monitoring has been implemented to ensure that continuous and correct backup is performed. A third party is responsible for the operation of the backup solution. We have observed that procedures and controls function in accordance with Itadel's security standards.	No significant exceptions noted.

A.12 Control objective: Operational security

Itadel's control activity	Tests performed by PwC	Results of tests
12.4.2 Protection of log information *Logging facilities and log information shall be protected against tampering and unauthorised access.* Itadel has established logging facilities and these are protected against unauthorised access.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has established logging facilities which are accessible only to employees whose job function justifies such access. We have observed that log information cannot be edited or deleted. Also, Itadel performs backup of the log information several times a day, and access is restricted to a few people.	No significant 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.* Itadel has synchronised all relevant information processing systems to a single reference time source.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has established a reference time source for clock synchronisation of all relevant information processing systems.	No significant exceptions noted.
12.5.1 Installation of software on operational systems *Procedures shall be implemented to control the installation of software on operational systems.* Itadel ensures that changes to operating systems, databases, middleware and networks are tested/evaluated by qualified personnel before changes are made to operating systems. Tests of changes to operating systems, databases, middleware and networks must be approved before changes are made to operating systems. Changes to operating systems are made by qualified operations technicians. Emergency changes to operating systems, databases, middleware and network, which for operational reasons must be implemented outside the normal course of business, must be tested/evaluated and approved subsequently.	We have briefly discussed the procedures/control activities performed with Management. Using random samples from the system used for documenting changes, we have checked 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	No significant exceptions noted.

A.12 Control objective: Operational security

Itadel's control activity	Tests performed by PwC	Results of tests
12.6.1 Management of technical vulnerabilities *Information about technical vulnerabilities of information systems being used shall be obtained in a timely fashion, the organisation's exposure to such vulnerabilities evaluated and appropriate measures taken to address the associated risk.* Technical vulnerabilities are handled continuously by Itadel. This is done through: • A centrally managed patch management system installed on the majority of the infrastructure. The system patches Itadel's and the customers' infrastructure according to defined patch levels and agreed patch windows. • Vulnerability scans of infrastructure. • Monitoring of threats through open and closed intelligence sources. • According to agreement, penetration tests are performed to ensure the security of customer networks.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that the operating systems are monitored and that they are configured to detect errors based on predefined criteria. We have furthermore observed that errors detected are examined and resolved in a timely manner. Regarding security updates of platforms and databases, we have observed that contractual agreements on planned service windows have been entered into.	During our audit, we observed that risk letters regarding assigned privileged customer access have not been prepared for a number of UNIX servers. No further significant exceptions noted.
12.6.2 Restrictions on software installation *Rules governing the installation of software by users shall be established and implemented.* Itadel has drawn up guidelines on the installation of software by users.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that guidelines concerning users' rights to download software have been drawn up. Using random samples, we have observed that the operating system has built-in restrictions to ensure that only approved applications may be installed/downloaded.	No significant exceptions noted.

A.13 Control objective: Communications security

Itadel's control activity	Tests performed by PwC	Results of tests
13.1.1 Network controls *Networks shall be managed and controlled to protect information in systems and applications.* Itadel controls network security through several control measures. Itadel has established appropriate procedures for data communication to reduce the risk of loss of integrity, availability and confidentiality. Furthermore, the network has been segregated into a technical and administrative network as well as private networks pursuant to agreement with customers. Customers are provided with individual VLANs under which the customers' solutions are segregated into a security architecture consisting of e.g. secure zones. Guidelines have been established to ensure network traffic and connections between customer environments and the internet. For example, it is ensured that non-encrypted connections are not allowed, e.g. to the internal network from the internet. Editing of network infrastructure and customer environments is exclusively performed by authorised personnel verified by two-factor authentication and AD groups. Changes which cannot be considered standard changes are subject to the change management process. According to agreement, penetration tests are performed to ensure the security of customer networks.	We have briefly discussed the procedures/control activities performed with Management, and, through inspection of random samples, we have checked 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 Itadel'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.	During our audit, we observed that a central network unit was not upgraded to a new version as the unit's operating system had "end of support" in May 2018. We have been informed that this unit will be updated in Q1 2021. No further significant exceptions noted.
13.1.3 Segregation in networks *Groups of information services, users and information systems shall be segregated on networks.* Itadel controls network security through several control measures. Customers are provided with individual VLANs under which the customers' solutions are segregated into a security architecture consisting of e.g. secure zones. Editing of network infrastructure and customer environments is exclusively performed by authorised personnel verified by two-factor authentication and AD groups.	We have briefly discussed the procedures/control activities performed with Management. We have reviewed the technical security architecture, and by inspection of random samples, we have checked whether – in accordance with guidelines – an appropriate security level has been established, including whether: • secure zones and customer environments are separated from Itadel's own environment • access to the network is segregated into relevant user groups based on users' work-related needs • remote access is granted through two-factor authentication.	No significant exceptions noted.

A.13 Control objective: Communications security

Itadel's control activity	Tests performed by PwC	Results of tests
13.2.3 Electronic messaging *Information involved in electronic messaging shall be appropriately protected.* Itadel has established formalised procedures for the processing and destruction of input and output data material. These controls include: • Validation controls for input data material • Guidelines on secure destruction of output data • Handling data transmission • Itadel has guidelines that stipulate that when confidential information is sent, it must be encrypted or otherwise transmitted securely.	We have briefly discussed the procedures/control activities performed with Management. We have verified that Itadel has implemented formalised procedures for the processing and destruction of input and output data material. We have verified that controls regarding validation of input data material and guidelines on secure destruction of output data material have been established.	No significant exceptions noted.

A.14 Control objective: Acquisition, development and maintenance of systems

Itadel's control activity	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.* Itadel has drawn up procedures for information security management in connection with projects. The purpose is to ensure that projects (internal and external) and information systems meet relevant security requirements.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that Itadel has established a security organisation enforcing an appropriate level of information security in systems.	No significant exceptions noted.

A.15 Control objective: Supplier relationships

Itadel's control activity	Tests performed by PwC	Result 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.* By entering into agreements with external parties, Itadel ensures that the external party is properly informed of IT security requirements, non-disclosure agreements, etc.	We have briefly discussed the procedures/control activities performed with Management. We have verified that agreements with subcontractors include requirements regarding IT security.	No significant exceptions noted.
15.1.2 Addressing security within supplier agreements *All relevant information security requirements shall be established and agreed with each supplier who may access, process, store, communicate, or provide IT infrastructure components for the organisation's information.* *Agreements with suppliers shall include requirements to address the information security risks associated with information and communications technology services and product supply chain.* By entering into agreements with external parties, Itadel ensures that relevant security requirements are met by the individual supplier. Procedures have been drawn up to ensure that agreements concluded with suppliers address relevant risks associated with the supply chain by enforcing risk management of the product and availability of services.	We have briefly discussed the procedures/control activities performed with Management. We have verified that agreements with subcontractors include requirements regarding IT security. We have verified that the subcontractor B4Restore provides Itadel with independent auditor's reports.	No significant exceptions noted.
15.2.1 Monitoring and review of supplier services *Organisations shall regularly monitor, review and audit supplier service delivery.* Itadel monitors, reviews, audits and renegotiates supplier services. Monitoring and review take place in connection with the supplier's delivery. Auditing of suppliers is decided based on a business assessment of Itadel's service deliverables to the customers.	We have briefly discussed the procedures/control activities performed with Management. By inspection, we have observed that monthly service reports on the systems at Itadel are prepared. We have furthermore observed that these service reports include clear references to applicable SLAs.	No significant exceptions noted.

A.16 Control objective: Management of information security breaches

Itadel's control activity	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.* The organisational responsibility for information security is documented and implemented at Itadel. Information security and related initiatives are handled by the operating organisation and supported by a dedicated security function, i.e. a staff function assisting the technical organisation.	We have briefly discussed information security management with Management. We have checked that appropriate security organisation supporting Itadel's business areas has been set up.	No significant exceptions noted.
16.1.2 Reporting and handling information security events and security breaches *Information security events shall be reported through appropriate management channels as quickly as possible.* *Employees and contractors using the organisation's information systems and services shall be required to note and report any observed or suspected information security weaknesses in systems or services.* Itadel has implemented rules and procedures ensuring that information security incidents are reported. These guidelines ensure that suspected security weaknesses in systems and services are recorded and reported to customers pursuant to agreement.	We have briefly discussed the procedures/control activities performed with Management and by inspection checked whether procedures for timely reporting of security incidents have been implemented.	No significant exceptions noted.

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

Itadel's control activity	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.* Itadel has taken the necessary measures and established contingency plans for recovery of operating systems during an adverse situation. The contingency plan details the establishment of a contingency organisation, including rooms and access, guidelines to be followed by the contingency management team, staffing, lists of systems, recovery/business continuity operations, instructions regarding activities and communication, contact lists, etc.	We have briefly discussed the procedures/control activities carried out with Management. By inspection, we have furthermore checked whether – in accordance with guidelines – a suitable contingency plan for operations has been drawn up.	No significant exceptions noted.
17.1.2 Implementing information security continuity *The organisation should establish, document, implement and maintain processes, procedures and controls to ensure the required level of continuity for information security during an adverse situation.* Itadel has taken the necessary measures and established contingency plans for recovery of operating systems during an adverse situation. The contingency plan details the establishment of a contingency organisation, including rooms and access, guidelines to be followed by the contingency management team, staffing, lists of systems, recovery/business continuity operations, instructions regarding activities and communication, contact lists, etc.	We have briefly discussed the procedures/control activities carried out with Management. By inspection, we have furthermore checked whether – in accordance with guidelines – a suitable contingency plan for operations has been drawn up.	No significant exceptions noted.
17.1.3 Verification, review and evaluation of 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.* Itadel has established procedures to ensure that the contingency plan is reviewed once a year and tested through high-impact operational disturbances, such as breakdown of the central data-centre infrastructure.	We have briefly discussed the procedures/control activities carried out with Management. By inspection, we have checked whether – in accordance with guidelines – the contingency plan is tested at regular intervals, whether issues identified are documented and whether remedial measures are incorporated in the contingency plan.	No significant exceptions noted.

A.18 Control objective: Compliance

Itadel's control activity	Tests performed by PwC	Results of tests
18.1.1 Identification of applicable legislation and contractual requirements *All relevant legislative, statutory, regulatory, 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 and the organisation.* Itadel has drawn up procedures to ensure compliance with applicable legislation and contractual requirements.	We have briefly discussed the procedures/control activities performed with Management. We have verified that Itadel enters into agreements concerning the specific control activities carried out at Itadel in relation to the SLAs.	No significant exceptions noted.