

Assurance report

Bizbrains A/S

Independent auditor's ISAE 3000 type 2 assurance report on information security and measures pursuant to the data processing agreement with customers using the Link 3 platform throughout the period from 1 September 2025 to 31 August 2026

November 2026

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Penneo document key: GRY1K-6BX3W-67XHR-[illegible]-GNMPB

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Section 1: Bizbrains A/S' statement

The accompanying description has been prepared for data controllers, who has signed a data processing agreement with Bizbrains A/S, and who has a sufficient understanding to consider the description along with other information, including information about controls operated by the data controllers themselves in assessing whether the requirements of the EU Regulation on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (hereinafter "the Regulation") have been complied with.

Bizbrains A/S uses the following sub-processors, A/S ScanNet and Microsoft Inc. This statement does not include control objectives and related controls at Bizbrains A/S' sub-processors. Certain control objectives in the description can only be achieved, if the sub-processor's controls, assumed in the design of our controls, are suitably designed and operationally effective. The description does not include control activities performed by sub-processors.

Some of the control areas, stated in Bizbrains A/S' description in Section 3 of the Link 3 platform, can only be achieved if the complementary user entity controls with the data controllers are suitably designed and operationally effective with Bizbrains A/S' controls. This assurance report does not include the appropriateness of the design and operational effectiveness of these complementary user entity controls.

Bizbrains A/S confirms that:

a) The accompanying description, Section 3, fairly presents how Bizbrains A/S has processed personal data for data controllers subject to the Regulation throughout the period from 1 September 2025 to 31 August 2026. The criteria used in making this statement were that the accompanying description:

   (i) Presents how Bizbrains A/S' processes and controls were designed and implemented, including:

   - The types of services provided, including the type of personal data processed
   - The procedures, within both information technology and manual systems, used to initiate, record, process and, if necessary, correct, delete, and restrict processing of personal data
   - The procedures used to ensure that data processing has taken place in accordance with contract, instructions, or agreement with the data controller
   - The procedures ensuring that the persons authorised to process personal data have committed to confidentiality or are subject to an appropriate statutory duty of confidentiality
   - The procedures ensuring upon discontinuation of data processing that, by choice of the data controller, all personal data are deleted or returned to the data controller unless retention of such personal data is required by law or regulation
   - The procedures supporting in the event of breach of personal data security that the data controller may report this to the supervisory authority and inform the data subjects
   - The procedures ensuring appropriate technical and organisational safeguards in the processing of personal data in consideration of the risks that are presented by personal data processing, such as accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transmitted, stored, or otherwise processed
   - Controls that we, in reference to the scope of Bizbrains A/S, have assumed would be implemented by the data controllers and which, if necessary, in order to achieve the control objectives stated in the description, are identified in the description
   - Other aspects of our control environment, risk assessment process, information system (including the related business processes) and communication, control activities and monitoring controls that are relevant to the processing of personal data

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(ii) Includes relevant information about changes in the data processor's Link 3 platform in the processing of personal data in the period from 1 September 2025 to 31 August 2026;

(iii) Does not omit or distort information relevant to the scope of Link 3 platform being described for the processing of personal data while acknowledging that the description is prepared to meet the common needs of a broad range of data controllers and may not, therefore, include every aspect of the Link 3 platform that the individual data controllers might consider important in their particular circumstances.

b) The controls related to the control objectives stated in the accompanying description were, in our view, suitably designed and operated effectively throughout the period from 1 September 2025 to 31 August 2026 If relevant controls with sub-processors were operationally effective and data controller has performed the complementary user entity controls, assumed in the design of Bizbrains A/S' controls throughout the period from 1 September 2025 to 31 August 2026. 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 controls were consistently applied as designed, including that manual controls were applied by individuals who have the appropriate competence and authority, throughout the period from 1 September 2025 to 31 August 2026.

c) Appropriate technical and organisational safeguards were established and maintained to comply with the agreements with the data controllers, sound data processing practices and relevant requirements for data processors in accordance with the Regulation.

Copenhagen, 3 November 2026
Bizbrains A/S

Mads Vigh
CEO

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Section 2: Independent auditor's ISAE 3000 assurance report with reasonable assurance on information security and measures pursuant to Bizbrains A/S' data processing agreements with data controllers during the period from 1 September 2025 to 31 August 2026

To: Bizbrains A/S and their customers

Scope

We were engaged to provide assurance about a) Bizbrains A/S' description, Section 3 the of Link 3 platform in accordance with the data processing agreement with data controllers throughout the period from 1 September 2025 to 31 August 2026 and about b+c) the design and operational effectiveness of controls related to the control objectives stated in the Description.

Bizbrains A/S uses the following sub-processors, A/S ScanNet and Microsoft Inc. This statement does not include control objectives and related controls at Bizbrains A/S' sub-processors. Certain control objectives in the description can only be achieved if the sub-processor's controls, assumed in the design of our controls, are appropriately designed, and operating effectively. The description does not include control activities performed by sub-processors.

Some of the control objectives stated in Bizbrains A/S' description in Section 3 of the Link 3 platform, can only be achieved if the complementary user entity controls with the data controller have been appropriately designed and operating effectively with the controls with Bizbrains A/S. The report does not include the appropriateness of the design and operational effectiveness of these complementary user entity controls.

Our opinion is based on reasonable assurance.

Bizbrains A/S' responsibilities

Bizbrains A/S is responsible for: preparing the Description and the accompanying statement, Section 1, including the completeness, accuracy, and the method of presentation of the Description and statement, providing the services covered by the Description; stating the control objectives; and for the design and implementation of operationally effective controls, to achieve the stated control objectives.

Grant Thornton's independence and quality control

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and ethical requirements applicable to Denmark. Grant Thornton applies International Standard on Quality Management 1, ISQM 1, requiring that we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Auditor's responsibilities

Our responsibility is to express an opinion on Bizbrains A/S' Description and on the design and operational effectiveness of controls related to the control objectives stated in that Description, based on our procedures.

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", and additional requirements under Danish audit regulation, to obtain reasonable assurance about whether, in all material respects, the description is fairly presented, and the controls are appropriately designed and operating effectively.

An assurance engagement to report on the Description, design, and operating effectiveness of controls at a data processor involves performing procedures to obtain evidence about the disclosures in the data processor's

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description of its Link 3 platform and about the design and operating effectiveness of controls. The procedures selected depend on the auditor's judgment, including the assessment of the risks that the Description is not fairly presented, and that controls are not appropriately 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 appropriateness of the objectives stated therein, and the appropriateness of the criteria specified by the data processor and described in Section 1.

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

Limitations of controls at a data processor

Bizbrains A/S' description is prepared to meet the common needs of a broad range of data controllers and may not, therefore, include every aspect of the Link 3 platform that the individual data controllers may consider important in their particular circumstances. Also, because of their nature, controls at a data processor may not prevent or detect personal data breaches. Furthermore, the projection of any evaluation of the operating effectiveness to future periods is subject to the risk that controls at a data processor may become inadequate or fail.

Opinion

Our opinion has been formed on the basis of the matters outlined in this auditor's report. The criteria we used in forming our opinion are those described in the *Management's statement* Section 1. In our opinion, in all material respects:

(a) the description fairly presents how Bizbrains A/S' Link 3 platform were designed and implemented throughout the period from 1 September 2025 to 31 August 2026.

(b) the controls related to the control objectives stated in the description were suitably designed and implemented throughout the period from 1 September 2025 to 31 August 2026 in all material respects, and

(c) the controls tested, which were the controls necessary for providing reasonable assurance that the control objectives in the description were achieved in all material respects, operated throughout the period from 1 September 2025 to 31 August 2026.

Description of tests of controls

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

Intended users and purpose

This report and the description of tests of controls in Section 4 are intended only for data controllers who have used Bizbrains A/S' Link 3 platform who have a sufficient understanding to consider it along with other information, including information about controls operated by the data controllers themselves in assessing whether the requirements of the Regulation have been complied with.

Copenhagen, 3 November 2026

Grant Thornton
Godkendt Revisionspartnerselskab

Kristian Randløv Lydolph
State Authorised Public Accountant

Martin Brogaard Nielsen
Partner, CISA, CIPP/E, CRISC

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Section 3: Bizbrains A/S' description of processing activity for the supply of the Link 3 platform

Description of processing

This statement pertains to Bizbrains' customers who use Bizbrains' iPaaS platform "Link 3". The purpose of Bizbrains' processing of personal data on behalf of the data controller is always based on the agreements "Agreement on Link," "Link Business / Link Enterprise General Terms and Conditions" and APPENDIX 5 - Data Processing Agreement.

For Link Essentials the online version of Data processing agreement is used. It is called Data Processing Agreement for Link Essentials and can be found here: https://support.bizbrains.com/terms/data-processing-agreement-for-link-essentials.

Application / platform / service description

Bizbrains is an iPaaS company and consultancy firm specialising in assisting customers in exchanging EDI data between B2B relationships and applications. Bizbrains handles personal data in the Link 3 application on behalf of its customers. The Link 3 application is used for exchanging EDI documents and conducting B2B integration.

Document transfers can occur through various protocols and document formats. Bizbrains recommends conducting document transfers through secure protocols such as SFTP, AS2, AS4, etc. Since customers can set up connections for document transfer themselves, it is the customer's responsibility to choose and use encrypted connections.

The data controller can be granted rights to manage parts of, or the entire single tenant iPaaS solution, Link 3, operated by Bizbrains. Access rights can be customised to the individual user's needs via RBAC. Access to the system is typically provided through the data controller's Azure AD authentication.

A data processing agreement is signed with all data controllers. Bizbrains is responsible for developing the software application Link and operating the solution, primarily hosted on the Microsoft Azure platform or in the data centre at ScanNet in Denmark. The data controller is responsible for the data they choose to process through Link 3. Bizbrains cannot know what data is being sent through the system, as documents can contain anything. If data needs to be searchable, the data controller must ensure that tracking fields are associated with the data.

The following transport services are hosted on the ITM8 platform: (S)FTP.

These transport services are hosted on the Flowmailer platform: Outgoing Email (SMTP).

Technical description

Azure Amsterdam or ScanNet Viby - primary data centres
Overall description: The engine of Link 3 runs on container technology, orchestrated by Kubernetes services. Each data controller operates within a set of containers under their own namespace. Communication between namespaces is restricted. Each container can scale out, meaning that when there is high load, a new container is started to run in parallel. When consumption is low, the extra containers are turned off. If there are not enough resources available on existing nodes (servers) for the container, additional nodes are automatically started, and resources are allocated to the new container. For example, one container may have the role of creating the user interface, Web Link UI, which the data controller can use to log into the system. Other containers may expose SOAP, AS2, AS4 or REST interfaces for document delivery. This design makes the Link engine highly scalable and automated.

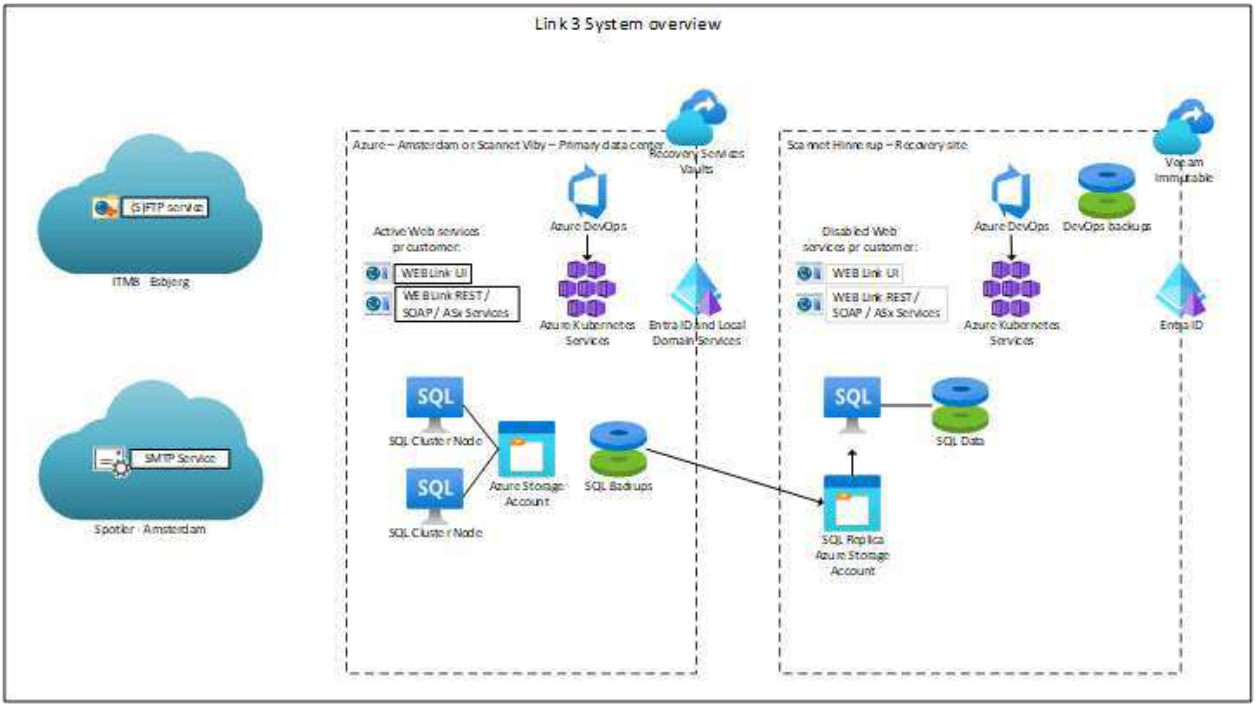
The code for Link 3 is developed and stored in Azure DevOps. Each container communicates with a SQL backend in a clustered setup. Each data controller has their own set of databases, which are encrypted using TDE (Transparent Data Encryption). SQL backups are also encrypted using TDE. Permissions and RBAC (Role-Based Access Control) are managed through Azure Entra ID or Local Domain services. For customers running on Azure the VM (Virtual Machines) and SQL backups are handled through Azure Recovery Services Vault, protected by Multi-User Authentication / Resource Guard. For customers running on ScanNet data centres the VM

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(Virtual Machines) and SQL backups are handled through Veeam backups stored in Randers and immutable backup sets stored in Højbjerg.

ScanNet Hinnerup - recovery site

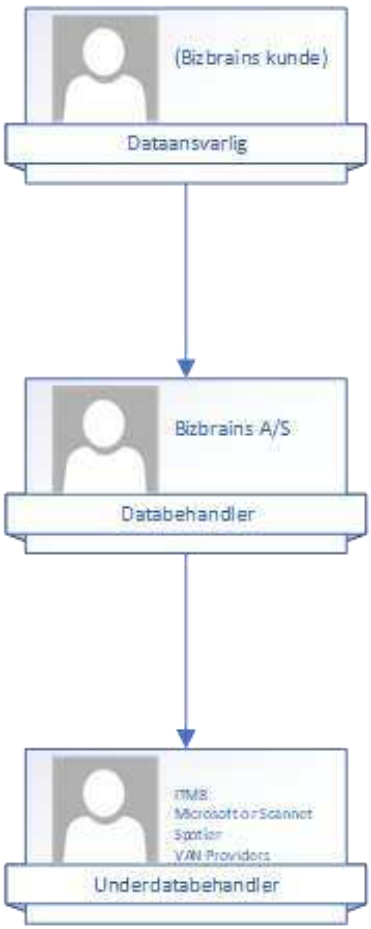
The idea behind the recovery site, located in a separate location than production with its own AD, is for Bizbrains to quickly be able to operate on an emergency system. The Recovery Time Objective (RTO) for this can be as low as 4 hours depending on the agreement. Database backup logs from the primary site are continuously replicated to ScanNet Hinnerup. Hourly automated restore of the databases means that the heavy part of a recovery scenario is completed, so only scaling of Kubernetes and DNS changes need to be done to ensure full recovery.



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Sub-processors

Illustration of the relationship between the data controller, data processor and third-party data processor:



A data processing agreement has been established with the below sub-processors which directly process our customers data:

Microsoft – Amsterdam
The primary datacentre is in Amsterdam if customer choose to run in Azure. The Disaster Recovery centre is at ScanNet Hinnerup. Several services such as virtual machines, storage and Kubernetes services are hosted by Microsoft.

ScanNet – Viby
The primary datacentre is in Viby if customer choose to run in Danish data centre. The Disaster Recovery centre is at ScanNet Hinnerup. Several services such as virtual machines, storage and Kubernetes services are hosted by ScanNet.

ITM8 – Esbjerg
If a customer chooses to use services such as (S)FTP, these are hosted partly by ITM8.

Spotler – Amsterdam
If a customer wishes to use SMTP, i.e., sending documents by email, this service is hosted in Amsterdam by the company Spotler.

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VAN provider
If a customer chooses to use a VAN provider, the full list of these providers can be found here: https://support.bizbrains.com/subprocessor

Nature of processing

Bizbrains' processing of personal data on behalf of the data controller is documented through the signed data processing agreements. Bizbrains primarily processes data within three main categories:

1. EDI Documents in Link may contain personal information. It is the data controller who defines what information should be in an EDI document.
2. Technical contact persons can be defined in Link. These individuals are contacted, e.g., in case of failed documents.
3. Users who can log into the system to access documents and technical settings.

Personal data

The following types of personal data can be processed in Link 3.x:

- General personal data, including identification information such as name, contact details, position, work area and work phone. Usernames, system permissions and system usage logging
- Other personal data may appear in EDI documents, but it is the data controller who defines what personal data is contained in the EDI documents.

Categories of registered individuals covered by the data processing agreement:

- Employees of the data controller
- Customers of the data controller
- Partners of the data controller.

Risk assessment

Bizbrains conducts an annual risk assessment concerning the system/platform and the utilised sub-contractors to ensure that the necessary precautions are taken so that customer data is not exposed to unnecessary risks.

Control measures

Bizbrains has implemented controls for the processing of personal data in the following areas:

- Data processing agreements and instructions (control objective A)
- Technical security measures (control objective B)
- Organisational measures (control objective C)
- Deletion and return of personal data (control objective D)
- Retention of personal data (control objective E)
- Use of sub-data processors (control objective F)
- Transfer of personal data to third countries or international organisations (control objective G)
- Assistance to the data controller (control objective H)
- Security breach management (control objective I).

In Section 4, the control measures that Bizbrains considers relevant to the processing of personal data are described. Below is a detailed description of a selection of relevant control measures.

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General procedures for the processing of personal data (control objective A)

Scope
Procedures and controls are complied with to ensure that instructions relating to the processing of personal data are adhered to in accordance with the data processing agreement.

Procedures and controls used
Bizbrains has implemented a number of policies and procedures that describe how personal data should be processed, thus allowing adequate processing that secures data in relation to confidentiality, integrity and availability and ensuring that personal data is processed only under the instructions of the data controller. All Bizbrains employees are regularly informed of this through training and awareness campaigns.

Procedures are reviewed at least once a year. The timing of the periodic checks and reviews of organisational and technical measures is defined in a GDPR compliance annual wheel and carried out by the operations team.

Technical security measures (control objective B)

Scope
Procedures and controls are complied with to ensure that Bizbrains has implemented technical measures to ensure relevant security of processing.

Procedures and controls used
Based on a risk assessment, Bizbrains has implemented appropriate technical security measures under the data processing agreements concluded. Security measures include anti-malware, firewalls, network segmentation, access management regarding data, monitoring and alerting, logging, patching and physical access security.

Bizbrains continuously monitors security through vulnerability assessments to assess whether an appropriate level of technical security measures has been implemented. These technical security measures cover, e.g., MFA, anti-malware protection, encryption, backup and disaster recovery setup.

Organisational measures (control objective C)

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

Procedures and controls used
Bizbrains has implemented and established organisational measures based on risk assessments. This includes processes and procedures to ensure that IT security policies and personal data processing policies are updated continuously and communicated to employees.

Deletion and return of personal data (control objective D)

Scope
Procedures and controls are complied with to ensure that personal data can be deleted or returned if an agreement to this effect is reached with the data controller.

Procedures and controls used
Bizbrains has policies and procedures in place describing how personal data should be processed. These procedures describe how, under the instructions of the customer, Bizbrains should return and delete data.

Data retention (control objective E)

Scope
Procedures and controls are complied with to ensure that the data processor only stores personal data in accordance with the agreement with the data controller.

Procedures and controls used
Bizbrains has prepared a guide on how personal data should be processed and stored. This guide and the underlying policies are communicated to Bizbrains employees and are updated on an ongoing basis.

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Use of sub-data processors (control objective F)

Scope
Procedures and controls shall be carried out to ensure that only approved sub-data processors are used and that the data processor follows up on the sub-data processors' technical and organisational measures to protect the data subjects' rights and to ensure that the processing security of personal data is adequate.

Procedures and controls used
Bizbrains continuously maintains an overview of sub-data processors used. Bizbrains shall ensure that sub-data processor agreements have been concluded with sub-data processors and that sub-data processors are subject to the same technical security measures as Bizbrains. The review of data processing agreements and sub-data processors is carried out annually.

Transfer of personal data to third countries or international organisations (control objective G)

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

Procedure and controls used
Bizbrains is using Microsoft Azure to host the Link 3 platform. Bizbrains has established procedures to ensure that there is a valid basis of transfer when using Microsoft Azures cloud service. Microsoft is listed as a sub-data processor in the Data processing agreements. Furthermore, Bizbrains is verifying that Microsoft is actively signed up on the Data Privacy Framework list to ensure that it has reliable mechanisms for personal data transfers consistent with EU law.

Assistance to data controllers (control objective H)

Scope
Procedures and controls are complied with to ensure that the data processor can assist the data controller in correcting and deleting data relating to the processing of personal data and assist with the provision of such data to the data subject or the limitation of the processing of personal data.

Procedures and controls used
Bizbrains has established procedures for assisting data controllers with disclosure, correction and deletion to the extent that such action is requested.

Security breach (control objective I)

Scope
Procedures and controls shall be complied with to ensure that any security breaches can be dealt with in accordance with the data processing agreement concluded.

Procedures and controls used
Bizbrains has established procedures describing the process to be followed in connection with a possible security breach.

Significant changes during the period

There have been no significant changes to the services, systems, processes or control environment relevant to the processing of personal data during the audit period.

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Complementary user entity controls at the data controllers

The following is a description of the controls that are expected to be implemented by the data controllers and are essential to achieve the control objectives outlined in the description.

The data controller has the following obligations

- Ensuring that the personal data is up to date.
- Ensuring that the instruction is lawful in relation to the current data protection regulations
- Ensuring that the instruction is appropriate in relation to this data processing agreement and the main service
- Ensuring that the data controller's users are up to date in Link 3
- If deciding to use unencrypted protocols for transmission of personal data, ensuring that appropriate controls are in place to protect the personal data when in transfer.
- Ensuring that controls are in place to ensure they are updated with the list of sub-processors in section 3.2. New or changed VAN providers can be added to or removed from the list without notice.

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Section 4: Control objectives, controls, tests, and results hereof

We conducted our engagement in accordance with ISAE 3000, assurance engagements other than audits or review of historical financial information.

Our test of the functionality has included the control objectives and attached controls, selected by management and which are stated in the control objectives A-I below. Our test has included the controls; we find necessary to establish reasonable assurance for compliance with the articles stated throughout the period from 1 September 2025 to 31 August 2026.

Our statement, does not apply to controls, performed at Bizbrains A/S' sub-processors.

Further, controls performed at the data controller are not included in this statement.

We performed our test of controls at Bizbrains A/S by the following actions:

Method	General description
Inquiries	Interview with appropriate personnel at Bizbrains A/S. The interviews have included questions about, how controls are performed.
Observation	Observing how controls are performed.
Inspection	Review and evaluation of policies, procedures and documentation concerning the performance of controls. This includes reading and assessment of reports and documents in order to evaluate whether the specific controls are designed in such a way, that they can be expected to be effective when implemented. Further, it is assessed whether controls are monitored and controlled adequately and with suitable intervals. The effectiveness of the controls during the audit period, is assessed by sample testing.
Re-performance	Re-performance of controls to verify that the control is working as assumed.

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List of control objectives compared to GDPR-articles, ISO 27701, and ISO 27001/2

Below, control objectives are mapped against the articles in GDPR, ISO 27701 and ISO 27001/2. Articles and points about main areas are written in bold.

Control activity	GDPR articles	ISO 27701	ISO 27001/2:2013
A.1	5, 26, **28**, 29, 30, 32, 40, 41, 42, 48	8.5.5, 5.2.1, 6.12.1.2, 6.15.1.1, 8.2.1, **8.2.2**	*New scope compared to ISO 27001/2*
A.2	**28**, 29, 48	8.5.5, 6.15.2.2, **6.15.2.2**	18.2.2
A.3	**28**	**8.2.4, 6.15.2.2**	18.2.2
B.1	31, **32**, 35, 36	**5.2.2**	4.2
B.2	**32,** 35, 36	**7.2.5, 5.4.1.2, 5.6.2**	6.1.2, 5.1, 8.2
B.3	**32**	**6.9.2.1**	**12.2.1**
B.4	28 stk. 3; litra e, **32; stk. 1**	**6.10.1.1, 6.10.1.2, 6.10.1.3**, 6.11.1.3	**13.1.2**, 13.1.3, 14.1.3, 14.2.1
B.5	32	6.6.1.2, 6.10.1.3	9.1.2, 13.1.3, 14.2.1
B.6	**32**	**6.6**	9.1.1, 9.2.5
B.7	**32**	**6.9.4**	12.4
B.8	**32**	**6.15.1.5**	18.1.5
B.9	**32**	**6.9.4**	12.4
B.10	**32**	**6.11.3**	14.3.1
B.11	**32**	**6.9.6.1**	12.6.1
B.12	28, **32**	**6.9.1.2, 8.4**	12.1.2
B.13	**32**	**6.6**	9.1.1
B.14	**32**	**7.4.9**	*New scope compared to ISO 27001/2*
B.15	**32**	**6.8**	11.1.1-6
C.1	**24**	**6.2**	5.1.1, 5.1.2
C.2	**32, 39**	**6.4.2.2, 6.15.2.1, 6.15.2.2**	7.2.2, 18.2.1,18.2.2
C.3	**39**	**6.4.1.1-2**	7.1.1-2
C.4	28, 30, **32, 39**	**6.10.2.3**, 6.15.1.1, 6.4.1.2	7.1.2, 13.2.3
C.5	**32**	**6.4.3.1, 6.8.2.5, 6.6.2.1**	7.3.1, 11.2.5, 8.3.1
C.6	**28,** 38	**6.4.3.1, 6.10.2.4**	7,3.1, 13.2.4
C.7	**32**	**5.5.3, 6.4.2.2**	7.2.2, 7.3
C.8	**38**	**6.3.1.1, 7.3.2**	6.1.1
C.9	6, 8, 9, 10, 15, 17, 18, 21, 28, **30**, 32, 44, 45, 46, 47, 48, 49	6.12.1.2, 6.15.1.1, 7.2.2, **7.2.8**, 7.5.1, 7.5.2, 7.5.3, 7.5.4, **8.2.6**, 8.4.2, 8.5.2, 8.5.6	*New scope compared to ISO 27001/2*
D.1	6, 11, **13, 14,** 32	**7.4.5**, **7.4.7**, 7.4.4	*New scope compared to ISO 27001/2*
D.2	6, 11, 13, 14, **32**	**7.4.5**, **7.4.7**, 7.4.4	*New scope compared to ISO 27001/2*
D.3	13, **14**	**7.4.7**, 7.4.4	*New scope compared to ISO 27001/2*
E.1	13, 14, **28,** 30	**8.4.2, 7.4.7, 7.4.8**	*New scope compared to ISO 27001/2*
E.2	13, 14, **28,** 30	**8.4.2, 7.4.7, 7.4.8**	*New scope compared to ISO 27001/2*
F.1	6, 8, 9, 10, 17, 18, 22, 24, 25, 28, **32,** 35, 40, 41, 42	5.2.1, **7.2.2**, **7.2.6**, 8.2.1, 8.2.4, 8.2.5, 8.4.2, 8.5.6, 8.5.7	15
F.2	**28**	**8.5.7**	15
F.3	**28**	**8.5.8**, 8.5.7	15
F.4	**33, 34**	**6.12.1.2**	15
F.5	**28**	**8.5.7**	15
F.6	**33, 34**	**6.12.2**	15.2.1-2
G.1	15, 30, **44, 45,** 46, 47, 48, 49	**6.10.2.1, 7.5.1**, 7.5.2, 7.5.3, 7.5.4, **8.5.1**, 8.5.2, 8.5.3	13.2.1, 13.2.2
G.2	15, 30, **44, 45,** 46, 47, 48, 49	**6.10.2.1, 7.5.1,** 7.5.2, 7.5.3, 7.5.4, **8.4.2,** 8.5.2, 8.5.3	13.2.1
G.3	15, 30, **44, 45,** 46, 47, 48, 49	**6.10.2.1, 7.5.1**, 7.5.2, 7.5.3, 7.5.4, 8.5.3	13.2.1
H.1	12, **13, 14,** 15, 20, 21	**7.3.5, 7.3.8, 7.3.9**	*New scope compared to ISO 27001/2*
H.2	12, **13, 14,** 15, 20, 21	**7.3.5, 7.3.8, 7.3.9**	*New scope compared to ISO 27001/2*
I.1	**33, 34**	**6.13.1.1**	16.1.1-5
I.2	**33, 34**, 39	6.4.2.2, **6.13.1.5, 6.13.1.6**	16.1.5-6
I.3	**33, 34**	**6.13.1.4**	16.1.5
I.4	**33, 34**	**6.13.1.4,** 6.13.1.6	16.1.7

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Control objective A - Instructions regarding processing of personal data

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
A.1	Written procedures exist which include a requirement that personal data must only be processed when instructions to this effect are available. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	We have inspected that formalised procedures exist to ensure that personal data are only processed according to instructions. We have inspected that the procedures include a requirement to assess at least once a year the need for updates, including in case of changes in the data controller's instructions or changes in the data processing. We have inspected that procedures are up to date.	No deviations noted.
A.2	The data processor only processes personal data stated in the instructions from the data controller.	We have inspected that management ensures that personal data are only processed according to instructions. We have, by sample test, inspected that personal data processing operations are conducted consistently with instructions.	No deviations noted.
A.3	The data processor immediately informs the data controller if an instruction, in the data processor's opinion, infringes the Regulation or other European Union or member state data protection provisions.	We have inspected that formalised procedures exist ensuring verification that personal data are not processed against the Regulation or other legislation. We have inspected that procedures are in place for informing the data controller of cases where the processing of personal data is evaluated to be against legislation. We have inquired whether the data processor has received instructions which, in the data processor's opinion, contravene the data protection regulation or data protection provisions in other EU law or the national law of the member states.	We have been informed that the data processor has not received instructions which, in the data processor's opinion, contravene the data protection regulation or data protection provisions in other EU law or the national law of the Member States. No deviations noted.

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Control objective B - Technical measures

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
B.1	Written procedures exist which include a requirement that safeguards agreed are established for the processing of personal data in accordance with the agreement with the data controller. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	We have inspected that formalised procedures exist to ensure establishment of the safeguards agreed. We have inspected that procedures are up to date.	No deviations noted.
B.2	The data processor has performed a risk assessment and based on this, implemented the technical measures considered relevant to achieve an appropriate level of security, including establishment of the safeguards agreed with the data controller.	We have inspected that formalised procedures are in place to ensure that the data processor performs a risk assessment to achieve an appropriate level of security. We have inspected that the risk assessment performed is up to date and comprises the current processing of personal data. We have inspected that the data processor has implemented the technical measures ensuring an appropriate level of security consistent with the risk assessment. We have inspected that the data processor has implemented the safeguards agreed with the data controller.	No deviations noted.
B.3	For the systems and databases used in the processing of personal data, antivirus software has been installed that is updated on a regular basis.	We have inspected that, for the systems and databases used in the processing of personal data, antivirus software has been installed. We have inspected that antivirus software is up to date.	No deviations noted.
B.4	External access to systems and databases used in the processing of personal data takes place through a secured firewall.	We have inspected that external access to systems and databases used in the processing of personal data takes place only through a secured firewall. We have inspected that the firewall has been configured in accordance with the relevant internal policy.	No deviations noted.

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Control objective B - Technical measures

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
B.5	Internal networks have been segmented to ensure restricted access to systems and databases used in the processing of personal data.	We have inquired whether internal networks have been segmented to ensure restricted access to systems and databases used in the processing of personal data. We have inspected network diagrams and other network documentation to ensure appropriate segmentation.	No deviations noted.
B.6	Access to personal data is isolated to users with a work-related need for such access.	We have inspected that formalised procedures are in place for restricting users' access to personal data. We have inspected that formalised procedures are in place for following up on users' access to personal data being consistent with their work-related need. We have inspected that the technical measures agreed support retaining the restriction in users' work-related access to personal data. We have inspected that access is restricted to the employees' work-related need for a sample of users' access to systems and databases.	No deviations noted.
B.7	For the systems and databases used in the processing of personal data, system monitoring has been established with an alarm feature.	We have inspected that, for systems and databases used in the processing of personal data, system monitoring has been established with an alarm feature. We have inspected that a sample of alarms were followed up on and that the data controllers were informed thereof as appropriate.	No deviations noted.

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Control objective B - Technical measures

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
B.8	Effective encryption is applied when transmitting confidential and sensitive personal data through the internet or by email.	We have inspected that formalised procedures are in place to ensure that transmissions of sensitive and confidential data through the internet are protected by powerful encryption based on a recognised algorithm. We have inspected that technological encryption solutions have been available and active throughout the audit period. We have inspected that encryption is applied when transmitting confidential and sensitive personal data through the internet or by email.	No deviations noted.
B.9	Logging has been established in systems, databases, and networks. Log data are protected against manipulation, technical errors and are reviewed regularly.	We have inspected that formalised procedures exist for setting up logging of user activities in systems, databases or networks that are used to process and transmit personal data, including review of and follow-up on logs. We have inspected that logging of user activities in systems, databases or networks that are used to process or transmit personal data has been configured and activated. We have inspected that user activity data collected in logs are protected against manipulation or deletion. We have inspected that the content of a sample of log files is as expected compared to the setup and that documentation exists regarding the follow-up performed and the response to any security incidents. We have inspected that documentation exists for the follow-up performed for activities carried by system administrators and others holding special rights.	No deviations noted.

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Control objective B - Technical measures

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
B.10	Personal data used for development, testing or similar activity are always in pseudonymised or anonymised form.	We have inspected that formalised procedures exist for using personal data for development, testing or similar activity to ensure that such use only takes place in pseudonymised or anonymised form. We have inquired into whether personal data is included in development or test databases are pseudonymised or anonymised.	We have been informed, that the data processor does not use personal data in development or test databases. No deviations noted.
B.11	The technical measures established are tested on a regular basis in vulnerability scans and penetration tests.	We have inspected that formalised procedures exist for regularly testing technical measures, including for performing vulnerability scans and penetration tests. We have inspected that any deviations or weaknesses in the technical measures have been responded to in a timely and satisfactory manner and communicated to the data controllers as appropriate.	No deviations noted.
B.12	Changes to systems, databases or networks are made consistently with procedures established that ensure maintenance using relevant updates and patches, including security patches.	We have inspected that formalised procedures exist for handling changes to systems, databases, or networks, including handling of relevant updates, patches, and security patches. We have inspected extracts from technical security parameters and setups that systems, databases, or networks have been updated using agreed changes and relevant updates, patches, and security patches.	No deviations noted.
B.13	A formalised procedure is in place for granting and removing users' access to personal data. Users' access is reconsidered on a regular basis, including the continued justification of rights by a work-related need.	We have inspected that formalised procedures exist for granting and removing users' access to systems and databases using to process personal data. We have inspected that documentation exists that user accesses granted are evaluated and authorised on a regular basis – and at least once a year.	No deviations noted.

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Control objective B - Technical measures

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
B.14	Systems and databases processing personal data that involve a high risk for the data subjects are accessed as a minimum by using two-factor authentication.	We have inspected that formalised procedures exist to ensure that two-factor authentication is applied in the processing of personal data that involves a high risk for the data subjects. We have inspected that users' access to processing personal data that involve a high risk for the data subjects can only take place by using two-factor authentication.	No deviations noted.
B.15	Physical access safeguards have been established so as to only permit physical access by authorised persons to premises and data centres at which personal data are stored and processed.	We have inspected that formalised procedures exist to ensure that only authorised persons can gain physical access to premises at which personal data are stored and processed. We have inspected documentation that; only authorised persons have had physical access to premises at which personal data are stored and processed.	No deviations noted.

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Control objective C - Organisational measures

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
C.1	Management of the data processor has approved a written information security policy that has been communicated to all relevant stakeholders, including the data processor's employees. The IT security policy is based on the risk assessment performed. Assessments are made on a regular basis – and at least once a year – as to whether the IT security policy should be updated.	We have inspected that an information security policy exists that management has considered and approved within the past year. We have inspected documentation that the information security policy has been communicated to relevant stakeholders, including the data processor's employees.	No deviations noted.
C.2	Management of the data processor has checked that the information security policy does not conflict with data processing agreements entered into.	We have inspected documentation of management's assessment that the information security policy generally meets the requirements for safeguards and the security of processing in the data processing agreements entered into. We have, by sample test, inspected that the requirements in data processing agreements are covered by the requirements of the information security policy for safeguards and security of processing.	No deviations noted.
C.3	The employees of the data processor are screened as part of the employment process.	We have inspected that formalised procedures are in place to ensure screening of the data processor's employees as part of the employment process. We have, by sample test, inspected that there is documentation that the testing of new employees during the audit period has included: • References from previous employment • Criminal record • Diplomas	No deviations noted.

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Control objective C - Organisational measures

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
C.4	Upon appointment, employees sign a confidentiality agreement. In addition, the employees are introduced to the information security policy and procedures for data processing as well as any other relevant information regarding the employees' processing of personal data.	We have, by sample test, inspected that employees appointed during the audit period have signed a confidentiality agreement. We have, by sample test, inspected that employees appointed during the audit period have been introduced to: • Information security policy. • Procedures for processing data and other relevant information.	No deviations noted.
C.5	For resignations or dismissals, the data processor has implemented a process to ensure that users' rights are deactivated or terminated, including that assets are returned.	We have inspected procedures ensuring that resigned or dismissed employees' rights are deactivated or terminated upon resignation or dismissal and that assets such as access cards, computers, mobile phones, etc. are returned. We have, by sample test, inspected that rights have been deactivated or terminated and that assets have been returned for employees resigned or dismissed during the audit period.	No deviations noted.
C.6	Upon resignation or dismissal, employees are informed that the confidentiality agreement signed remains valid and that they are subject to a general duty of confidentiality in relation to the processing of personal data performed by the data processor for the data controllers.	We have inspected that formalised procedures exist to ensure that resigned or dismissed employees are made aware of the continued validity of the confidentiality agreement and the general duty of confidentiality. We have, by sample test, inspected that documentation exists of the continued validity of the confidentiality agreement and the general duty of confidentiality for employees resigned or dismissed during the audit period.	No deviations noted.
C.7	Awareness training is provided to the data processor's employees on a regular basis with respect to general IT security and security of processing related to personal data.	We have inspected that the data processor provides awareness training to the employees covering general IT security and security of processing related to personal data. We have inspected documentation that all employees who have either access to or process personal data have completed the awareness training provided.	No deviations noted.

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Control objective D - Return and deletion of personal data

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
D.1	Written procedures exist which include a requirement that personal data must be stored and deleted in accordance with the agreement with the data controller. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	We have inspected that formalised procedures are in place for storing and deleting personal data in accordance with the agreement with the data controller. We have inspected that the procedures are up to date.	No deviations noted.
D.2	Specific requirements have been agreed with respect to the data processor's storage periods and deletion routines.	We have inspected that the existing procedures for storage and deletion include specific requirements for the data processor's storage periods and deletion routines. We have, by sample test, inspected that documentation exists of personal data being stored in accordance with the agreed storage periods in data processing agreements. We have, by sample test, inspected that documentation exists that personal data are deleted in accordance with the agreed deletion routines in data processing agreements.	No deviations noted.
D.3	Upon termination of the processing of personal data for the data controller, data have, in accordance with the agreement with the data controller, been: • Returned to the data controller; and/or • Deleted if this is not in conflict with other legislation.	We have inspected that formalised procedures are in place for processing the data controller's data upon termination of the processing of personal data. We have, by sample test, inspected that the agreed deletion or return of data has taken place for terminated data processing sessions in the audit period.	No deviations noted.

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Control objective E – Storage of personal data

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

No.	Bizbrains A/S' control activity	Test performed by Grant Thornton	Result of test
E.1	Written procedures exist which include a requirement that personal data must only be stored in accordance with the agreement with the data controller. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	We have inspected that formalised procedures exist for only storing and processing personal data in accordance with the data processing agreements. We have inspected that the procedures are up to date.	No deviations noted.
E.2	Data processing and storage by the data processor must only take place in the localities, countries or regions approved by the data controller.	We have inspected that the data processor has a complete and updated list of processing activities stating localities, countries, or regions. We have, by sample test, inspected that documentation exists that the processing of data, including the storage of personal data, takes place only in the localities stated in the data processing agreement – or otherwise as approved by the data controller.	No deviations noted.

Control objective F – Use of sub-processors

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

No.	Bizbrains A/S' control activity	Test performed by Grant Thornton	Result of test
F.1	Written procedures exist which include requirements for the data processor when using sub-processors, including requirements for sub-data processing agreements and instructions. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	We have inspected that formalised procedures are in place for using sub-processors, including requirements for sub-data processing agreements and instructions. We have inspected that procedures are up to date.	No deviations noted.

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Control objective F – Use of sub-processors

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
F.2	The data processor only uses sub-processors to process personal data that have been specifically or generally approved by the data controller.	We have inspected that the data processor has a complete and updated list of sub-processors used. We have, by sample test, inspected that documentation exists that the processing of data by the sub-processor is stated in the data processing agreements – or otherwise as approved by the data controller.	No deviations noted.
F.3	When changing the generally approved sub-processors used, the data controller is informed in time to enable such controller to raise objections and/or withdraw personal data from the data processor. When changing the specially approved sub-processors used, this has been approved by the data controller.	We have inspected that formalised procedures are in place for informing the data controller when changing the sub-processors used. We have inspected documentation that the data controller was informed when changing the sub-processors used throughout the audit period.	No deviations noted.
F.4	The data processor has subjected the sub-processor to the same data protection obligations as those provided in the data processing agreement or similar document with the data controller.	We have inspected for existence of signed sub-data processing agreements with sub-processors used, which are stated on the data processor's list. We have, by sample test, inspected that sub-data processing agreements include the same requirements and obligations as are stipulated in the data processing agreements between the data controllers and the data processor.	No deviations noted.
F.5	The data processor has a list of approved sub-processors.	We have inspected that the data processor has a complete and updated list of sub-processors used and approved. We have inspected that, as a minimum, the list includes the required details about each sub-processor.	No deviations noted.

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Control objective F – Use of sub-processors

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
F.6	Based on an updated risk assessment of each sub-processor and the activity taking place at such processor, the data processor regularly follows up thereon through meetings, inspections, reviews of auditor's reports or similar activity. The data controller is informed of the follow-up performed at the sub-processor.	We have inspected that formalised procedures are in place for following up on processing activities at sub-processors and compliance with the sub-data processing agreements. We have inspected documentation that each sub-processor and the current processing activity at such processor are subjected to risk assessment. We have inspected documentation that technical and organisational measures, security of processing at the sub-processors used, third countries' bases of transfer and similar matters are appropriately followed up on. We have inspected documentation that information on the follow-up at sub-processors is communicated to the data controller so that such controller may plan an inspection.	No deviations noted.

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Control objective G – Transfer of personal data to third countries

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
G.1	Written procedures exist which include a requirement that the data processor must only transfer personal data to third countries or international organisations in accordance with the agreement with the data controller by using a valid basis of transfer. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	We have inspected that formalised procedures exist to ensure that personal data are only transferred to third countries or international organisations in accordance with the agreement with the data controller by using a valid basis of transfer. We have inspected that procedures are up to date.	No deviations noted.
G.2	The data processor must only transfer personal data to third countries or international organisations according to instructions by the data controller.	We have inspected that the data processor has a complete and updated list of transfers of personal data to third countries or international organisations. We have inquired whether the data processor has transferred personal data to third countries or international organisations during the audit period.	We have been informed that no transfers of personal data to third countries were identified during the audit period. No deviations noted.
G.3	As part of the transfer of personal data to third countries or international organisations, the data processor assessed and documented the existence of a valid basis of transfer.	We have inquired whether the data processor has transferred personal data to third countries or international organizations during the audit period.	We have been informed that no transfers of personal data to third countries were identified during the audit period. No deviations noted.

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Control objective H – Rights of the data subjects

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
H.1	Written procedures exist which include a requirement that the data processor must assist the data controller in relation to the rights of data subjects. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	We have inspected that formalised procedures are in place for the data processor's assistance to the data controller in relation to the rights of data subjects. We have inspected that procedures are up to date.	No deviations noted.
H.2	The data processor has established procedures as far as this was agreed that enable timely assistance to the data controller in handing out, correcting, deleting, or restricting or providing information about the processing of personal data to data subjects.	We have inspected that the procedures in place for assisting the data controller include detailed procedures for: • Handing out data • Correcting data • Deleting data • Restricting the processing of personal data • Providing information about the processing of personal data to data subjects. We have inquired whether the data processor has received requests from the data controller in relation to the rights of the data subjects. We have inspected documentation that the systems and databases used support the performance of the relevant detailed procedures.	We have been informed that the data processor has not received requests from the data controller in relation to the data subjects' rights. No deviations noted.

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Control objective I – Managing personal data breaches

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

No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
I.1	Written procedures exist which include a requirement that the data processor must inform the data controllers in the event of any personal data breaches. Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.	We have inspected that formalised procedures are in place which include a requirement to inform the data controllers in the event of any personal data breaches. We have inspected that procedures are up to date.	No deviations noted.
I.2	The data processor has established controls for identification of possible personal data breaches.	We have inspected that the data processor provides awareness training to the employees in identifying any personal data breaches. We have inspected documentation that network traffic is monitored and that anomalies, monitoring alarms, large file transfers, etc. are followed up on. We have inspected documentation that logging of access to personal data, including follow-up on repeated attempts to gain access, is followed up on, on a timely basis.	No deviations noted.
I.3	If any personal data breach occurred, the data processor informed the data controller without undue delay after having become aware of such personal data breach at the data processor or a sub-processor.	We have inspected that the data processor has a list of security incidents disclosing whether the individual incidents involved a personal data breach. We have inquired whether there has been a breach of personal data security during the period.	We have been informed that there have been no personal data security breaches during the audit period. No deviations noted.

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Control objective I – Managing personal data breaches Procedures and controls are complied with to ensure that any personal data breaches are responded to in accordance with the data processing agreement entered into.			
No.	*Bizbrains A/S' control activity*	*Test performed by Grant Thornton*	*Result of test*
I.4	The data processor has established procedures for assisting the data controller in filing reports with the Danish Data Protection Agency: • Nature of the personal data breach • Probable consequences of the personal data breach • Measures taken or proposed to be taken to respond to the personal data breach.	We have inspected that the procedures in place for informing the data controllers in the event of any personal data breach include detailed procedures for: • Describing the nature of the personal data breach • Describing the probable consequences of the personal data breach • Describing measures taken or proposed to be taken to respond to the personal data breach. We have inspected documentation that the procedures available support that measures are taken to respond to the personal data breach.	No deviations noted.

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