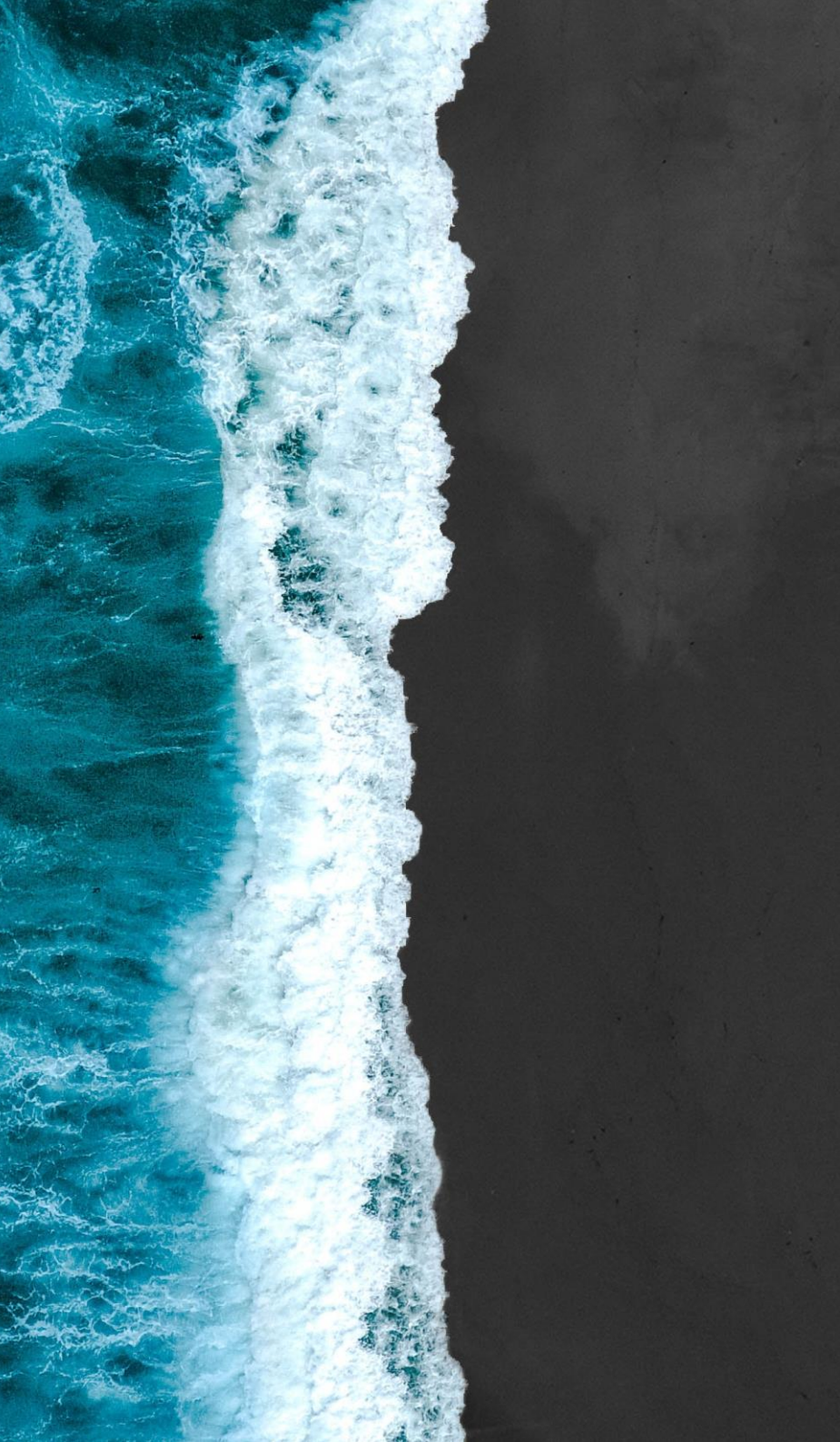


# Dialogue One A/S

Independent auditor's ISAE 3000 assurance report on information security and measures pursuant to the data processing agreements

**Now, for tomorrow**





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# 1. Management's statement

Dialogue One A/S, CVR no. 26 84 57 85 processes personal data on behalf of customers who are the data controllers with reference to the data processing agreements.

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

Dialogue One confirms that:

- a. The accompanying description, in section 2, provides an accurate description of Dialogue One A/S' service, that processes personal data for data controllers covered by the Regulation throughout the period from 24 November 2023 to 23 November 2024. The criteria used to provide this opinion were that the accompanying description:
  - I Presents how Dialogue One A/S' systems were designed and implemented, including :
    - i. The types of services provided, including the type of personal data processed;
    - ii. 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;
    - iii. The procedures used to ensure that data processing has taken place in accordance with contract, instructions or agreement with the data controllers;
    - iv. The procedures ensuring that the persons authorized to process personal data have committed to confidentiality or are subject to an appropriate statutory duty of confidentiality;
    - v. 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;
    - vi. 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;
    - vii. 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;
    - viii. Controls that we 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;
    - ix. 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;



# 1. Management's statement (continued)

- a. Includes relevant information on changes to the processor's personal data processing performance made in the period from 24 November 2023 to 23 November 2024.
  - b. Does not omit or distort information relevant to the scope of the service 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 service that the individual data controllers might consider important in their particular circumstances..
- a. The controls related to the control objectives stated in the accompanying description were suitably designed and operated effectively throughout the period from 24 November 2023 to 23 November 2024. The criteria used in making this statement were that:
- a. The risks that threatened the achievement of the control objectives stated in the description were identified;
  - b. 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
  - c. 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 24 November 2023 to 23 November 2024.
- b. Appropriate technical and organizational 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, 9 December 2024

Ole Klitgaard

Managing Director



## 2. Independent auditor's report

### **Independent auditor's ISAE 3000 assurance report on information security and measures pursuant to the data processing agreement with customers of Dialogue One A/S**

To: Dialogue One A/S and the customers of Dialogue One A/S

#### **Scope**

We were engaged to provide assurance about Dialogue One A/S' description of the Automated Data Compliance Solution processes in accordance with the data processing agreement with Data Controllers throughout the period from 24 November 2023 to 23 November 2024 and the design and operating effectiveness of controls related to the control objectives stated in the Description.

We express reasonable assurance in our conclusion.

#### **Dialogue One A/S' responsibilities**

Dialogue One A/S is responsible for: preparing the Description and the accompanying statement, 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 designing, implementing and effectively operate controls to achieve the stated control objectives.

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

Baker Tilly Denmark Godkendt Revisionspartnerselskab applies International Standard on Quality Management 1, ISQM 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

#### **Auditor's responsibilities**

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

We conducted our engagement in accordance with 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.



## 2. Independent auditor's report (continued)

An assurance engagement to report on the description, design, and operating effectiveness of controls at a data processor involves performing procedures to obtain evidence about the disclosures in the data processor's description of its Automated Data Compliance Solution processes 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 and described by the data processor.

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

Dialogue One 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 Automated Data Compliance Solution processes 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. In our opinion, in all material respects:

- a) The description fairly presents the Automated Data Compliance Solution processes as designed and implemented throughout the period from 24 November 2023 to 23 November 2024
- (b) The controls related to the control objectives stated in the description were in all material respects appropriately designed throughout the period from 24 November 2023 to 23 November 2024
- (c) The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the description were in all material respects achieved and were operated effectively throughout the period from 24 November 2023 to 23 November 2024



## 2. Independent auditor's report (continued)

### 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 are intended only for data controllers who have used the Automated Data Compliance Solution processes of Dialogue One A/S, 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, 9 December 2024

### Baker Tilly Denmark

Godkendt Revisionspartnerselskab  
CVR Number 35 25 76 91

Michael Brink Larsen  
State Authorized Public Accountant, Partner  
MNE number: mne23256





## 3. Description of processing

### **The Business**

Dialogue One A/S is a sales and service organization whose primary objective is to deliver market activity solutions to Danish and German clients in their selected areas.

The sustainability of the concepts is also valid in other geographic markets and has also shown its strength and durability for Norwegian clients and is also expected to be applicable to other European countries. The treatment and support of data will be developed in line with the requirements of a new market.

Client agreements are individualized and adapted with a particular focus on the client's business situation and need for flexibility, transparency and value creation. The Client collaboration has a significant degree of integration and interaction in systems and processes and is thus limited in number.

Dialogue One A/S' role is therefore primarily to be a data processor for their clients. The client is the data controller. The Client and Dialogue One A/S enter a data processing agreement that reflects this.

To deliver the services at competitive prices, Dialogue One A/S uses up-to-date IT -based dialogue tools and highly qualified Danish, German and other relevant nationalities staff supporting an efficient and secure organization.

IT security is a crucial element in this and in an increasingly uncertain global IT perspective and increased cyber risk, we will continuously strengthen our efforts to improve security through systematic advice, monitoring and adaptation of our network and infrastructure as well as an organization that supports this.

Dialogue One A/S is an innovative, modern and attractive workplace that attracts, maintains and develops competent and motivated employees.

### **The nature of the data processing**

Dialogue One A/S' main activity is collection, storage, processing, use and distribution of business data on behalf of clients for the purpose of maintaining and developing client's markets.

Dialogue One A/S thus processes personal data (non-sensitive), which is business critical for our clients and therefore maintains a high level of information security.

Dialogue One A/S uses suppliers/sub-processors to deliver the services and to manage the personal data of the employees. Dialogue One A/S has data processing agreements with all significant suppliers.





### 3. Description of processing (continued)

#### **Personal data**

As a data processor, Dialogue One A/S is working under instructions from our clients. The instructions given are individual for each client.

The data processing agreements include, but are not limited to, the following types of personal data

- Company Name
- Person Name
- Position/function/Field/industry
- Business Address
- Email
- Telephone number – Direct or mobile phone No.
- Dialog history

Categories of registered persons subject to the data processing Agreement:

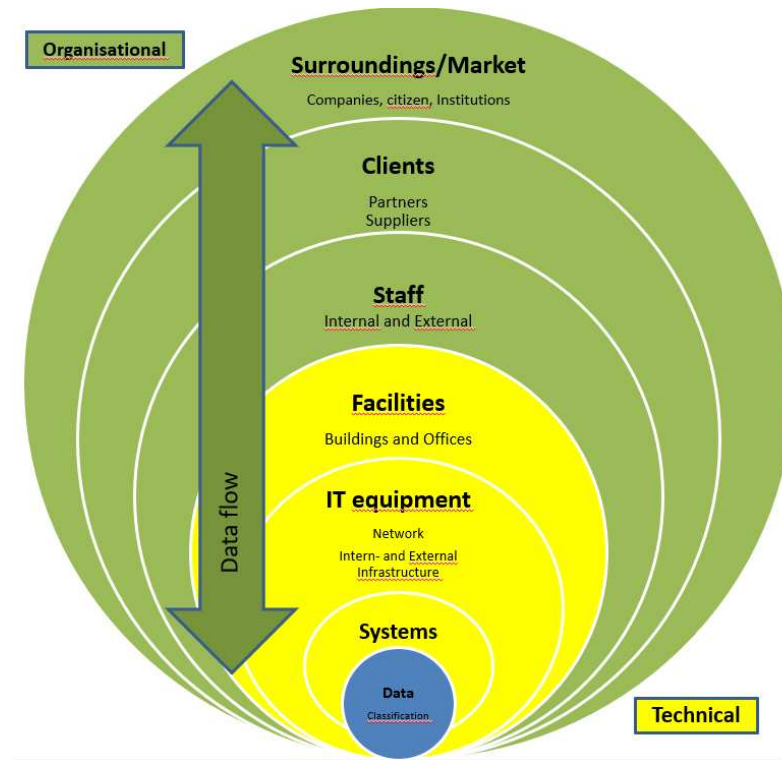
- Employees/stakeholders in private and public companies, associations and stakeholder organizations

None of the data recorded for clients is sensitive, nor of a quantity and scope that would require the designation of a DPO – Data Protection Officer.

### 3. Description of processing (continued)

#### Operational actions – Data protection

The protection of the business-critical client data and Dialogue One A/S's own data is based on the following model, where data flows generate technical and organizational measures to protect the data



The employees, facilities and IT equipment are selected, owned and part of Dialogue One A/S. The systems can be a combination of the client's systems and Dialogue One A/S systems. Data, which Dialogue One A/S has a data processing agreement with the client, is owned by the client and storage location is chosen by the client or Dialogue One A/S. The organization of responsibilities and tasks depends on which systems have been agreed with the client.

### 3. Description of processing (continued)

The desire to maintain a high level of data protection is achieved through technical and organizational measures focusing on:

- Confidentiality, integrity, and availability of systems and data in relation to the IT risk assessment established for each system/data.
- Protection of IT assets, staff competencies, Client's image and data in Dialogue One A/S' custody.

In order to maintain and develop the high level of safety Dialogue One A/S

- Develop guidelines and business processes that make information security an integral part of the operations and daily work
- Contractual and supplier management ensures that the use of external consultants, partners and suppliers does not compromise the level of information security
- A systematic and structured follow-up to information security ensures the optimization and ongoing maintenance of information security policy.

The digital data protection is ensured by using Microsoft 365 among other measures. Microsoft 365 includes some of the market's most secure data protection solutions including encryption, firewall and antivirus and corresponding requirements for physical protection in Dialogue One A/S' premises and at hosting partners.

#### **Risk assessment**

The Board of Directors and the Executive Board of Dialogue One A/S shall continuously assess which elements of operations constitute a risk. These are listed and for each element the risk/threat is assessed

- Likelihood of the threat occurring
- Impact on financials, operations and the outside world/stakeholders
- Preventive actions to reduce the overall risk

The risk assessment includes, but is not limited to, an assessment of threats to the

- The client's data
- The organization of suppliers, staff and co-operative partners
- Physical and digital data protection

The development of the scope of client and own data is continuously followed, and processes and systems adapted to this development. Thus, a continuous increase in the number of employees in Dialogue One A/S strengthen the need for automation and stronger system support to increase security and general attention to data processing. A similar need can be expected in the processing of client data.



### 3. Description of processing (continued)

#### **Internal controls – self-checks**

It is Dialogue One A/S' policy to ensure that the daily operations are carried out within the framework of the information security policies and thus to constantly improve the security. Dialogue One A/S therefore conducts structured and systematic self-checks.

Dialogue One A/S makes simultaneous use of external audits to monitor and maintain information security and carry out checks that ensure compliance with relevant legislation.

Self-monitoring is ensuring, but not limited to

- Suppliers – or sub-processing contractors - who require an ISAE3402 or equivalent statements that these are updated and applicable and that any requirements for self-checks in Dialogue One A/S are respected
- Registers with clients, employees and suppliers are up-to-date, including agreements and other documentation
- Storing and deletion of data is done according to the applicable instructions

The completed self-checks are documented.

#### **Complementary checks at the data controllers**

The data controllers – Dialogue One A/S' clients – have in addition to the self controls made by Dialogue One A/S, the following obligations:

- Ensure that the instructions for processing data are accurate, appropriate and in accordance with the data processing agreement and include the data collected and processed
- Ensure that the data covered by the instructions are not sensitive data
- Ensure that the registered rights, when contacted, can be complied, including that the data controller's users are aware of the data processing agreement and the related Framework Agreement



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

### 4.1 Purpose and scope

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

Our tests of the design, functionality, and implementation of controls have included controls that we have assessed necessary to establish reasonable assurance, that the articles stated cf. section 4.3 have been complied with throughout the period from 24 November 2023 to 23 November 2024. Additional control objectives and activities of affiliated companies are not covered by our test procedures.

The requirements and rules of the regulation cannot be deviated from, but the regulation must include and take into account the purpose, the nature of processing and the category of personal data etc. at all levels, og as a result it is of a more general and overarching nature in several areas. The implementation of the security can thus, according to the partners' choice, be adapted to the individual agreement. Thus, individual customer contracts may also have a scope that goes beyond the general requirements of the Data Protection Regulation or the Data Protection Act. Such additional requirements are not covered by the following

### 4.2 Test procedures performed

In connection with the performance of tests of control activities, we have performed the following actions:

Method	Description
Inquiries	Interview with appropriate personnel at Dialogue One A/S about the performance of significant control activities.
Inspection	<p>The procedures, policies and documentation established by the customer have been reviewed and decided upon, with a view to assessing whether the specific controls have been designed and implemented so that they can be expected to be effective .</p> <p>In the technical platforms, including databases, network components, etc. we have tested the specific system statement to ensure that the controls are designed, implemented and effective. In addition, it is assessed whether the controls have been adequately monitored and at appropriate intervals.</p>
Observation	Observing how controls are performed.
Re-performance of controls	We have performed or observed a repeated performance of the control, with the aim of verifying that the control works as assumed..



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

### Control objective A

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's 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.	Checked by way of inspection that formalized procedures exist to ensure that personal data are only processed according to instructions.  Checked by way of inspection that the procedures include a requirement to assess at least once a year the need for updates, including in case of changes in the data controller's instructions or changes in the data processing.  Checked by way of inspection that procedures are up to date.	No remarks.
A.2	The data processor only processes personal data stated in the instructions from the data controller.	Checked by way of inspection that Management ensures that personal data are only processed according to instructions.  Checked by way of inspection of a sample of 2 personal data processing operations that these are conducted consistently with instructions.	No remarks.
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.	Checked by way of inspection that formalized procedures exist ensuring verification that personal data are not processed against the Regulation or other legislation.  Checked by way of inspection that procedures are in place for informing the data controller of cases where the processing of personal data is evaluated to be against legislation.  Checked by way of inspection that the data controller was informed in cases where the processing of personal data was evaluated to be against legislation.	No remarks.



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

### Control objective B

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
B.1	<p>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.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalized procedures exist to ensure establishment of the safeguards agreed.</p> <p>Checked by way of inspection that procedures are up to date.</p> <p>Checked by way of inspection of a sample of 2 data processing agreements that the safeguards agreed have been established.</p>	No remarks.
B.2	<p>The data processor has performed a risk assessment and based on this, implemented the technical measures considered relevant to achieve an appropriate level of security, including establishment of the safeguards agreed with the data controller.</p>	<p>Checked by way of inspection that formalized procedures are in place to ensure that the data processor performs a risk assessment to achieve an appropriate level of security.</p> <p>Checked by way of inspection that the risk assessment performed is up to date and comprises the current processing of personal data.</p> <p>Checked by way of inspection that the data processor has implemented the technical measures ensuring an appropriate level of security consistent with the risk assessment.</p> <p>Checked by way of inspection that the data processor has implemented the safeguards agreed with the data controller.</p>	No remarks.
B.3	<p>For the systems and databases used in the processing of personal data, antivirus software has been installed that is updated on a regular basis.</p>	<p>Checked by way of inspection that, for the systems and databases used in the processing of personal data, antivirus software has been installed.</p> <p>Checked by way of inspection that antivirus software is up to date.</p>	No remarks.



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

### Control objective B

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
B.4	External access to systems and databases used in the processing of personal data takes place through a secured fire-wall.	<p>Checked by way of inspection that external access to systems and databases used in the processing of personal data takes place only through a secured firewall.</p> <p>Checked by way of inspection that the firewall has been configured in accordance with the relevant internal policy.</p>	No remarks.
B.5	Internal networks have been segmented to ensure restricted access to systems and databases used in the processing of personal data.	<p>Inquired whether internal networks have been segmented to ensure restricted access to systems and databases used in the processing of personal data.</p> <p>Inspected network diagrams and other network documentation to ensure appropriate segmentation.</p>	No remarks.
B.6	Access to personal data is isolated to users with a work-related need for such access.	<p>Checked by way of inspection that formalized procedures are in place for restricting users' access to personal data.</p> <p>Checked by way of inspection that formalized procedures are in place for following up on users' access to personal data being consistent with their work-related need.</p> <p>Checked by way of inspection that the technical measures agreed support retaining the re-striction in users' work-related access to personal data.</p> <p>Checked by way of inspection of a sample of all users' access to systems and databases that such access is restricted to the employees' work-related need.</p>	No remarks.

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

### Control objective B

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
B.7	For the systems and databases used in the processing of personal data, system monitoring has been established with an alarm feature. This monitoring comprises:	<p>Checked by way of inspection that, for systems and databases used in the processing of personal data, system monitoring has been established with an alarm feature.</p> <p>Checked by way of inspection that, in a sample of 2 alarms, these were followed up on and that the data controllers were informed thereof as appropriate.</p>	No remarks.
B.8	Effective encryption is applied when transmitting confidential and sensitive personal data through the internet or by email.	<p>Checked by way of inspection that formalized procedures are in place to ensure that trans-missions of sensitive and confidential data through the internet are protected by powerful encryption based on a recognized algorithm.</p> <p>Checked by way of inspection that technological encryption solutions have been available and active throughout the assurance period.</p> <p>Checked by way of inspection that encryption is applied when transmitting confidential and sensitive personal data through the internet or by email.</p> <p>Inquired whether any unencrypted transmission of sensitive and confidential personal data has taken place during the assurance period and whether the data controllers have been appropriately informed thereof.</p>	No remarks.





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

### Control objective B

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
B.9	Logging of the following matters has been established in systems, databases and networks: <ul style="list-style-type: none"><li>• Activities performed by system administrators and others holding special rights;</li><li>• Security incidents comprising:<ul style="list-style-type: none"><li>○ Changes in log setups, including disabling of logging;</li><li>○ Changes in users' system rights;</li><li>○ Failed attempts to log on to systems, databases or networks;</li></ul></li></ul>	<p>Checked by way of inspection that formalized 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.</p> <p>Checked by way of inspection that logging of user activities in systems, databases or networks that are used to process or transmit personal data has been configured and activated.</p> <p>Checked by way of inspection that user activity data collected in logs are protected against manipulation or deletion.</p>	No remarks.

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

### Control objective B

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
B.10	Personal data used for development, testing or similar activity are always in pseudonymized or anonymized form. Such use only takes place to accomplish the data controller's purpose according to agreement and on the data controller's behalf.	<p>Checked by way of inspection that formalized procedures exist for using personal data for development, testing or similar activity to ensure that such use only takes place in pseudonymized or anonymized form.</p> <p>Checked by way of inspection of a sample of 1 development or test databases that personal data included therein are pseudonymized or anonymized.</p> <p>Checked by way of inspection of a sample of 1 development or test databases in which personal data are not pseudonymized or anonymized that this has taken place according to agreement with, and on behalf of, the data controller.</p>	No remarks.
B.11	The technical measures established are tested on a regular basis in vulnerability scans and penetration tests.	<p>Checked by way of inspection that formalized procedures exist for regularly testing technical measures, including for performing vulnerability scans and penetration tests.</p> <p>Checked by way of inspection of samples that documentation exists regarding regular testing of the technical measures established.</p> <p>Checked by way of inspection that any deviations or weaknesses in the technical measures have been responded to in a timely and satisfactory manner and communicated to the data controllers as appropriate.</p>	No remarks.



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

### Control objective B

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
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.	<p>Checked by way of inspection that formalized procedures exist for handling changes to systems, databases or networks, including handling of relevant updates, patches and security patches.</p> <p>Checked by way of inspection of extracts from technical security parameters and setups that systems, databases or networks have been updated using agreed changes and relevant updates, patches and security patches.</p>	No remarks.
B.13	A formalized procedure is in place for granting and removing users' access to personal data. Users' access is reconsidered on a regular basis, including the continued justification of rights by a work-related need.	<p>Checked by way of inspection that formalized procedures exist for granting and removing users' access to systems and databases using to process personal data.</p> <p>Checked by way of inspection of a sample of 1 employees' access to systems and databases that the user accesses granted have been authorized and that a work-related need exists.</p> <p>Checked by way of inspection of a sample of none resigned or dismissed employees that their access to systems and databases was deactivated or removed on a timely basis.</p> <p>Checked by way of inspection that documentation exists that user accesses granted are evaluated and authorized on a regular basis – and at least once a year.</p>	No remarks.





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

### Control objective B

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
B.14	Systems and databases processing personal data that in-volve a high risk for the data subjects are accessed as a minimum by using two-factor authentication.	<p>Checked by way of inspection that formalized 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.</p> <p>Checked by way of inspection that users' access to processing personal data that involve a high risk for the data subjects may only take place by using two-factor authentication.</p>	No remarks.
B.15	Physical access safeguards have been established so as to only permit physical access by authorized persons to premises and data centres at which personal data are stored and processed.	<p>Checked by way of inspection that formalized procedures exist to ensure that only authorized persons can gain physical access to premises and data centers at which personal data are stored and processed.</p> <p>Checked by way of inspection of documentation that, throughout the assurance period, only authorized persons have had physical access to premises and data centers at which personal data are stored and processed.</p>	No remarks.

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

### Control objective C

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

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

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

### Control objective C

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
C.3	<p>The employees of the data processor are screened as part of the employment process. Such screening comprises, as relevant:</p> <ul style="list-style-type: none"> <li>• References from former employers;</li> <li>• Certificates of criminal record;</li> <li>• Diplomas;</li> </ul>	<p>Checked by way of inspection that formalized procedures are in place to ensure screening of the data processor's employees as part of the employment process.</p> <p>Checked by way of inspection of a sample of 2 data processing agreements that the requirements therein for screening employees are covered by the data processor's screening procedures.</p> <p>Checked by way of inspection of 1 employees appointed during the assurance period that documentation exists of the screening having comprised:</p> <ul style="list-style-type: none"> <li>• References from former employers;</li> <li>• Certificates of criminal record;</li> <li>• Diplomas;</li> </ul>	No remarks.
C.4	<p>Upon appointment, employees sign a confidentiality agreement. In addition, the employees are introduced to the information security policy and procedures for data processing as well as any other relevant information regarding the employees' processing of personal data.</p>	<p>Checked by way of inspection of 1 employees appointed during the assurance period that the relevant employees have signed a confidentiality agreement.</p> <p>Checked by way of inspection of 1 employees appointed during the assurance period that the relevant employees have been introduced to:</p> <ul style="list-style-type: none"> <li>• Information security policy;</li> <li>• Procedures for processing data and other relevant information.</li> </ul>	No remarks.



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

### Control objective C

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
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.	<p>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.</p> <p>Checked by way of inspection of resignation letter for employees resigned or dismissed during the assurance period that rights have been deactivated or terminated and that assets have been returned.</p>	No remarks
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.	<p>Checked by way of inspection that formalized 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.</p> <p>Checked by way of inspection of inspection of resignation letter employees resigned or dismissed during the assurance period that documentation exists of the continued validity of the confidentiality agreement and the general duty of confidentiality.</p>	No remarks
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.	<p>Checked by way of inspection that the data processor provides awareness training to the employees covering general IT security and security of processing related to personal data.</p> <p>Inspected documentation that all employees who have either access to or process personal data have completed the awareness training provided.</p>	No remarks.

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

### Control objective D

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
D.1	<p>Written procedures exist which include a requirement that personal data must be stored and deleted in accordance with the agreement with the data controller.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalized procedures are in place for storing and deleting personal data in accordance with the agreement with the data controller.</p> <p>Checked by way of inspection that the procedures are up to date.</p>	No remarks.
D.2	<p>The following specific requirements have been agreed with respect to the data processor's storage periods and deletion routines:</p> <ul style="list-style-type: none"> <li>No specific agreement</li> </ul>	<p>Checked by way of inspection that the existing procedures for storage and deletion include specific requirements for the data processor's storage periods and deletion routines.</p> <p>Checked by way of inspection of a sample of 1 data processing sessions from the data processor's list of processing activities that documentation exists that personal data are stored in accordance with the agreed storage periods.</p> <p>Checked by way of inspection of a sample of 1 data processing sessions from the data processor's list of processing activities that documentation exists that personal data are deleted in accordance with the agreed deletion routines.</p>	No remarks.
D.3	<p>Upon termination of the processing of personal data for the data controller, data have, in accordance with the agreement with the data controller, been:</p> <ul style="list-style-type: none"> <li>Returned to the data controller; and/or</li> <li>Deleted if this is not in conflict with other legislation.</li> </ul>	<p>Checked by way of inspection that formalized procedures are in place for processing the data controller's data upon termination of the processing of personal data.</p> <p>Checked by way of inspection of none terminated data processing sessions during the assurance period that documentation exists that the agreed deletion or return of data has taken place.</p>	No remarks.



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

### Control objective E

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
E.1	<p>Written procedures exist which include a requirement that personal data must only be stored in accordance with the agreement with the data controller.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalized procedures exist for only storing and processing personal data in accordance with the data processing agreements.</p> <p>Checked by way of inspection that the procedures are up to date.</p> <p>Checked by way of inspection of a sample of 1 data processing sessions from the data processor's list of processing activities that documentation exists that data processing takes place in accordance with the data processing agreement.</p>	No remarks.
E.2	<p>Data processing and storage by the data processor must only take place in the localities, countries or regions approved by the data controller.</p>	<p>Checked by way of inspection that the data processor has a complete and updated list of processing activities stating localities, countries or regions.</p> <p>Checked by way of inspection of a sample of 1 data processing sessions from the data processor's list of processing activities 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.</p>	No remarks.

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

### Control objective F

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
F.1	Written procedures exist which include requirements for the data processor when using sub-data 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.	<p>Checked by way of inspection that formalized procedures are in place for using sub-data processors, including requirements for sub-data processing agreements and instructions.</p> <p>Checked by way of inspection that procedures are up to date.</p>	No remarks.
F.2	The data processor only uses sub-data processors to process personal data that have been specifically or generally approved by the data controller.	<p>Checked by way of inspection that the data processor has a complete and updated list of sub-data processors used.</p> <p>Checked by way of inspection of a sample of 1 sub-data processors from the data processor's list of sub-data processors that documentation exists that the processing of data by the sub-data processor is stated in the data processing agreements – or otherwise as approved by the data controller.</p>	No remarks.
F.3	When changing the generally approved sub-data 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-data processors used, this has been approved by the data controller.	<p>Checked by way of inspection that formalized procedures are in place for informing the data controller when changing the sub-data processors used.</p> <p>Inspected documentation that the data controller was informed when changing the sub-data processors used throughout the assurance period.</p>	No remarks.



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

### Control objective F

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
F.4	The data processor has subjected the sub-data processor to the same data protection obligations as those provided in the data processing agreement or similar document with the data controller.	<p>Checked by way of inspection for existence of signed sub-data processing agreements with sub-data processors used, which are stated on the data processor's list.</p> <p>Checked by way of inspection of a sample of 1 sub-data processing agreements that they include the same requirements and obligations as are stipulated in the data processing agreements between the data controllers and the data processor.</p>	No remarks.
F.5	<p>The data processor has a list of approved sub-data processors disclosing:</p> <ul style="list-style-type: none"><li>• Name;</li><li>• Business Registration No.;</li><li>• Address;</li><li>• Description of the processing</li></ul>	<p>Checked by way of inspection that the data processor has a complete and updated list of sub-data processors used and approved.</p> <p>Checked by way of inspection that, as a mini-mum, the list includes the required details about each sub-data processor.</p>	No remarks.



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

### Control objective F

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
F.6	Based on an updated risk assessment of each sub-data 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-data processor.	<p>Checked by way of inspection that formalized procedures are in place for following up on processing activities at sub-data processors and compliance with the sub-data processing agreements.</p> <p>Checked by way of inspection of documentation that each sub-data processor and the current processing activity at such processor are subjected to risk assessment.</p> <p>Checked by way of inspection of documentation that technical and organizational measures, security of processing at the sub-data processors used, third countries' bases of transfer and similar matters are appropriately followed up on.</p> <p>Checked by way of inspection of documentation that information on the follow-up at sub-data processors is communicated to the data controller so that such controller may plan an inspection.</p>	No remarks.



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

### Control objective G

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
G.1	Written procedures exist which include a requirement that the data processor must only transfer personal data to third countries or international organizations 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.	Checked by way of inspection that formalized procedures exist to ensure that personal data are only transferred to third countries or international organizations in accordance with the agreement with the data controller by using a valid basis of transfer.  Checked by way of inspection that procedures are up to date.	No remarks.
G.2	The data processor must only transfer personal data to third countries or international organizations according to instructions by the data controller.	Checked by way of inspection that the data processor has a complete and updated list of transfers of personal data to third countries or international organizations.  Checked by way of inspection of a sample of 1 data transfers from the data processor's list of transfers that documentation exists that such transfers were arranged with the data controller in the data processing agreement or subsequently approved.	No remarks.
G.3	As part of the transfer of personal data to third countries or international organizations, the data processor assessed and documented the existence of a valid basis of transfer.	Checked by way of inspection that formalized procedures are in place for ensuring a valid basis of transfer.  Checked by way of inspection that procedures are up to date.  Checked by way of inspection of a sample of 1 data transfers from the data processor's list of transfers that documentation exists of a valid basis of transfer in the data processing agreement with the data controller and that transfers have only taken place in so far as this was arranged with the data controller.	Microsoft Corporation is used as a sub-processor. Microsoft Corporation is certified under EU-U.S. Data Privacy Framework





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

### Control objective H

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
H.1	<p>Written procedures exist which include a requirement that the data processor must assist the data controller in relation to the rights of data subjects.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalized procedures are in place for the data processor's assistance to the data controller in relation to the rights of data subjects.</p> <p>Checked by way of inspection that procedures are up to date.</p>	No remarks.
H.2	<p>The data processor has established procedures in so 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.</p>	<p>Checked by way of inspection that the procedures in place for assisting the data controller include detailed procedures for:</p> <ul style="list-style-type: none"><li>• Handing out data;</li><li>• Correcting data;</li><li>• Deleting data;</li><li>• Restricting the processing of personal data;</li><li>• Providing information about the processing of personal data to data subjects.</li></ul> <p>Checked by way of inspection of documentation that the systems and databases used support the performance of the relevant detailed procedures.</p> <p>OR IF ASSISTANCE HAS BEEN PROVIDED DURING THE PERIOD.</p> <p>Checked by way of inspection that requests by the data controller for assistance in handing out, correcting, deleting or restricting or providing information about the processing of personal data to data subjects have been documented in a correct and timely manner.</p>	No remarks.

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

### Control objective I

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
I.1	<p>Written procedures exist which include a requirement that the data processor must inform the data controllers in the event of any personal data breaches.</p> <p>Assessments are made on a regular basis – and at least once a year – as to whether the procedures should be updated.</p>	<p>Checked by way of inspection that formalized procedures are in place which include a requirement to inform the data controllers in the event of any personal data breaches.</p> <p>Checked by way of inspection that procedures are up to date.</p>	No remarks.
I.2	<p>The data processor has established the following controls to identify any personal data breaches:</p> <ul style="list-style-type: none"> <li>• Awareness of employees;</li> <li>• Monitoring of network traffic;</li> <li>• Follow-up on logging of access to personal data;</li> </ul>	<p>Checked by way of inspection that the data processor provides awareness training to the employees in identifying any personal data breaches.</p> <p>Checked by way of inspection of documentation that network traffic is monitored and that anomalies, monitoring alarms, large file transfers, etc. are followed up on.</p> <p>Checked by way of inspection of documentation that logging of access to personal data, including follow-up on repeated attempts to gain access, is followed up on a timely basis.</p>	No remarks.



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

### Control objective I

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
I.3	If any personal data breach occurred, the data processor informed the data controller without undue delay and no later than 24 hours after having become aware of such personal data breach at the data processor or a sub-data processor.	<p>Checked by way of inspection that the data processor has a list of security incidents disclosing whether the individual incidents involved a personal data breach.</p> <p>Made inquiries of the sub-data processors as to whether they have identified any personal data breaches throughout the assurance period.</p> <p>Checked by way of inspection that the data processor has included any personal data breaches at sub-data processors in the data processor's list of security incidents.</p> <p>Checked by way of inspection that all personal data breaches recorded at the data processor or the sub-data processors have been communicated to the data controllers concerned with-out undue delay and no later than 24 hours after the data processor became aware of the personal data breach.</p>	No breaches have occurred.



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

### Control objective I

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

No.	Data processor's control activity	Test performed by Baker Tilly	Result of auditor's test
I.4	<p>The data processor has established procedures for assisting the data controller in filing reports with the Danish Data Protection Agency:</p> <ul style="list-style-type: none"><li>• Nature of the personal data breach;</li><li>• Probable consequences of the personal data breach;</li><li>• Measures taken or proposed to be taken to respond to the personal data breach.</li></ul>	<p>Checked by way of inspection that the procedures in place for informing the data controllers in the event of any personal data breach include detailed procedures for:</p> <ul style="list-style-type: none"><li>• Describing the nature of the personal data breach;</li><li>• Describing the probable consequences of the personal data breach;</li><li>• Describing measures taken or proposed to be taken to respond to the personal data breach.</li></ul> <p>Checked by way of inspection of documentation that the procedures available support that measures are taken to respond to the personal data breach.</p> <p>OR IF BREACHES OCCURRED DURING THE PERIOD.</p> <p>Checked by way of inspection of documentation that, when a personal data breach occurred, measures were taken to respond to such breach.</p>	No remarks.

# Baker Tilly GDPR responsible partner



## Now, for tomorrow



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