

Aarhus May 26<sup>th</sup>, 2021

Management has been presented with the independent auditor's ISAE 3000 type 2 report and have the following comments.


### 9.2.5 Review of user access rights

- **Deloitte comments:**
  1. It has been noted that no formal documentation was prepared in relation to the review of user access rights
  2. We have noted that the review was performed and approved by the same employee.
  
- **Indicia Management comments:**
  1. User access rights have been reviewed according to information security document, but we have not been able to prove that such audits have been conducted - a process for this will be implemented after the declaration has stated this lack of prove.
  2. The reviews and approval for user access rights was performed by the same person (CEO) – a new process will be defined to ensure that reviews and approvals in the future will be conducted by two different persons.

### 14.2.8 System security testing

- **Deloitte comment:**
  1. It has been noted that security testing during the development of etrack1 is carried out. However, we have not been able to verify this based on our samples, as no formalised documentation is available in relation to the testing of security functionality.
  
- **Indicia Management comment:**
  1. We recognize that a formal process to specifically conduct security testing during the test procedure does not contain a specific process for security testing – we will following this immediately implement such a process to ensure compliance.

Indicia Danmark A/S



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CEO