

Master International A/S

Bregnerødvej 144
3460 Birkerød

ISAE 3000, type 2

Independent auditor's ISAE 3000
assurance report on the description of
controls aimed at information security
and processing of personal data
throughout the period from 28th March
2019 to 29th February 2020

CVR.NR. 10 02 80 86

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1. Assertion by Master International A/S

Master International A/S deliver systems that processes personal data for our customers who are data controllers with reference to the data processing agreements.

The accompanying description has been prepared for customers who have used the Metis platform and their auditors who have a sufficient understanding to consider the description along with other information, including information about controls operated by the customers themselves, when assessing 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.

Master International A/S confirms that:

- a) The accompanying description in section 2 fairly presents the Metis platform (the system) for processing personal data for data controllers covered by the Regulation throughout the period from 28th March 2019 to 29th February 2020. The criteria used in making this statement were that the accompanying description:
 - (i) Presents how the system was 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 which we, referring to the Metis platform, 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;

- (ii) Contains relevant information about changes in the data processor's Metis platform in the processing of personal data in the period from 28th March 2019 to 29th February 2020;
 - (iii) Does not omit or distort information relevant to the scope of the Metis platform described for processing personal data, taking into consideration that the description was prepared to meet the general needs of a wide range of data controllers and therefore cannot include any aspect of the Metis platform that the individual data controller had to consider important according to their particular circumstances;
- b) The controls related to the control objectives stated in the accompanying description were suitably designed and implemented throughout the period from 28th March 2019 to 29th February 2020. The criteria used in making this statement were that:
 - (i) The risks threatening the achievement of the control objectives listed in the description were identified;
 - (ii) The controls identified would, if carried out as described, provide a high level of assurance that the risks involved did not prevent the achievement of the control objectives stated; and
 - (iii) The controls were consistently applied as designed, including that manual controls were applied by persons who have the appropriate competence and authority throughout the period from 28th March 2019 to 29th February 2020.
- c) 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.

Birkerød, 23rd April 2020
Master International A/S



Jesper Broberg Nielsen
CEO



Uffe Dejlberg
CTO

3. Independent auditor's assurance report on the description of controls related to data protection and processing of personal data

To the management of Master International and Master International's franchise partners and customers

Scope

We were engaged to provide assurance about Master International A/S's systems description of the Metis platform in section 2 for processing personal data in accordance with the data processing agreement with the data controllers throughout the period from 28th March 2019 to 29th February 2020 ("the Description") and about the design and operating effectiveness of controls related to the control objectives stated in the Description.

The description and, accordingly, our report only deal with shared processes, controls involved in those processes and the security baselines generally applicable to companies using Master International as a data processor or data subprocessor. This report does not cover customers with specific process and security requirements.

We express reasonable assurance in our conclusion.

Master International responsibility

Master International A/S is responsible for: preparing the Description and the accompanying statement in 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 designing, implementing and effectively operating controls to achieve the stated control objectives.

Auditor's independence and quality control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by FSR - Danish Auditors (Code of Ethics for Professional Accountants), which are based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional conduct.

Inforevision is subject to the International Standard on Quality Control (ISQC 1) and accordingly uses and maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Auditors responsibility

Our responsibility is to express an opinion on Master International 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.

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 system 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 controller

Master International 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 Metis 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 were those described in Management's statement section. In our opinion, in all material respects:

- (a) The Description of the controls, as they were designed and implemented throughout the period from 28th March 2019 to 29th February 2020, is fairly presented
- (b) The controls related to the control objectives stated in the Description were appropriately designed throughout the period from 28th March 2019 to 29th February 2020; and
- (c) The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in the Description were achieved, operated effectively throughout the period from 28th March 2019 to 29th February 2020.

Description of the testing of controls

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

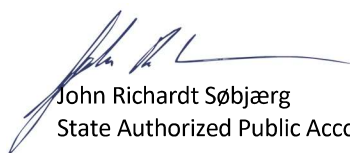
Intended users and purpose

This report and the description of tests of controls are intended only for customers who have made use of Master International A/S's Metis platform and the auditors of these customers, who have a sufficient understanding to consider it along with other information, including information about controls operated by customers themselves, in assessing whether the requirements of the General Data Protection Regulation have been complied with.

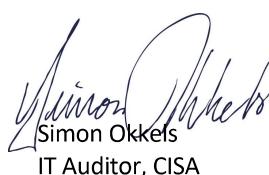
Søborg, 23rd April 2020

inforevision

statsautoriseret revisionsaktieselskab



John Richardt Søjbjerg
State Authorized Public Accountant



Simon Okkels
IT Auditor, CISA