

To the users of Talentech Group AS systems

Independent auditor's assurance report on Talentech Group AS' internal quality control associated with the operation of recruitment, onboarding and HR management systems

We have reviewed the Talentech Group AS' description of the general control procedures associated with the company's operation of recruitment, onboarding and HR management systems in the period from February 2021 to February 2022, and that the description comply with implemented and effectively functioning controls (the Subject matter). This report also include a review of Talentech Group AS' internal control system for business continuity, compliance and information security, as implemented as of date of this report, and that these internal control systems are implemented as described.

The criteria used when reviewing the Subject matter is whether the management team has performed and implemented satisfactory internal controls that ensures the fulfilment of service delivery in accordance with the agreements between Talentech Group AS and their customers.

Our report include a review of control procedures on the following areas:

Business continuity, compliance and information security procedures in place to assure quality of delivery and security with regards to Talentech Group AS complete product suit.

With regards to the products Webcruiter, Reachmee, Talent Recruiter, Talmundo, Talent Manager, Weekli and Irecommend.

- System uptime
- Deletion routines
- Access Security
- Data center compliance

Talentech Group AS operate and develop recruitment, onboarding and HR management software, and is responsible for ensuring the implementation of control procedures to prevent and detect errors, including intended errors, to comply with the requirements in customer agreements.

The management's responsibility

The management is responsible for setting the company's internal control/general IT controls in relation to the operation of the Systems, and that they are designed in accordance with the agreements with the company's customers. The responsibility includes designing, implementing and maintaining an internal control that safeguards the company's internal control/general IT controls in relation to the operation of the systems.

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Our independence and quality control

We are independent of the company in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to our assignment, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We apply *ISQC 1* - quality control for audit firms that perform audit and review of financial statements as well as other assurance engagements and related services and maintains an extensive system of quality control including documented policies and procedures to comply with the ethical requirements, professional standards and current legal and regulatory requirements.

The auditor's tasks and responsibilities

Our task is to express an opinion on the Subject matter based on our control.

We conducted our work and give our opinion in accordance with international standard on assurance engagements ISAE 3000 – "Assurance engagements other than audits or reviews of historical financial information". The standard requires that we plan and perform our control procedures to enable us to express an opinion with reasonable assurance. Furthermore, the standard requires us to examine selected parts of the material that the management's description are based on, and if the described controls are implemented.

Our work includes inquiries, observations and assessment, and samples of supporting evidence.

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

Internal controls and related audit procedures

Business continuity, compliance and information security

- Handling of personal data: Talentech Group AS have implemented internal policies, including a code of conduct, to ensure correct handling of personal data. This includes development and use of standardized data processing agreements with clients. To comply with the terms of the data processing agreements Talentech Group AS have standardized clauses in their employee agreements relating to confidentiality. For systems administrators Talentech Group AS practice additional confidentiality agreements.
 - We have reviewed the company's code of conduct, relevant clauses in the standard employee agreements and examples of confidentiality agreements.
- Risk assessment and process: Talentech Group AS have adopted internal control policies and organizational structure to effectively monitor and respond to technical and operational risks. The internal control policies includes monthly reporting by the business units to group management, where incidents are flagged based on risk and impact.
 - We have reviewed the internal control policies and established organizational structure in meetings with management and by reviewing the related policy documents. We have also reviewed samples of monthly reports to group management by different business units and how incidents were flagged.

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- Incident response handling: Talentech Group AS' internal control policy require prompt response in the case of a security breach or operational incidents. Incidents are sorted in these two dimensions and the response follows the set of policies for each.
 - We have reviewed Talentech Group AS' policy documents and examples of responses to operating incidents and a data breach.
- Access management: Talentech Group AS have established internal controls for managing access to systems. Access to systems by employees is dependent on need and follow each employee's assigned role. The internal control for access management is based on a principle of least privilege.
 - We have reviewed Talentech Group AS's access control policy and observed examples of access differentiation based on the employee's role.

Systems / Products (Webcruiter, Reachmee, Talent Recruiter, Talmundo, Talent Manager, Weekli and Irecommend)

- System uptime: Talentech Group AS have implemented internal control procedures to monitor system uptime to assure compliance with customer agreements.
 - We have reviewed uptime reports for selected periods and compared with requirement in accordance with selected customer agreements.
- Deletion routines: Talentech Group AS' products are designed with privacy by design, and include features where customers set define deletion routines for personal data assuring deletion by agreed deadlines.
 - We have reviewed tests of deletion routines showing deletion of personal data by the preset deadlines.
- Access Security: See Access Management
- Data Center Compliance: Talentech Group AS use ICO certified data center providers.
 - We have reviewed ISO certificates for all subcontractors providing data center services for Talentech Group AS' products.

Conclusion

In our opinion, the company's internal control/general IT controls associated with the operation of the systems Webcruiter, Reachmee, Talent Recruiter, Talmundo, Talent Manager, Weekli and Irecommend is in all material respects performed and implemented in accordance with the criteria described above.

For the period from February 2021 to February 2022, it is our opinion that in all material respects:

- The management has prepared guidelines for the internal control/general IT controls to ensure compliance with the agreements between Talentech Group AS and their customers
- The company has implemented the described internal control/general IT controls
- The company's internal control/general IT controls have been appropriately designed and in function to ensure compliance with the agreements between Talentech Group AS and their customers

Oslo, May 4, 2022

Plus Revisjon AS



Bent Wessel Eide

State authorized public accountant