EIRA | Revisjon & Rådgivning

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 November 2024 to Oktober 2025, 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.

Talentech Group AS operates and develops 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 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 includes a review of control procedures in the following areas:

Information security, business continuity and compliance 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, Irecommend, Ontame and PeopleCore: System uptime, Deletion routines, Access Security and Data center compliance.

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.

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 *ISQM 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

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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 is based on, and if the described controls are implemented.

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

Our work includes inquiries, observations and assessments, and samples of supporting evidence, and can be summarized as described below.

Internal controls and related audit procedures

Information security, business continuity and compliance procedures

1. Information Security Management System: Talentech Group AS have documented an Information Security Management System to organize its work with information security, business continuity and compliance procedures.

    - We have reviewed the company's documents pertaining to the Information Security Management System and discussed the design and implementation with management. The Information Security Management System covers the following areas: Information Security Policies, Risk Assessment and Management, Asset Management, Access Controls, Cryptography, Physical and Environmental Security, Operations Security, Communications Security, System Acquisition, Development, and Maintenance, Supplier Relationships, Information Security Incident Management, Business Continuity Management, Human Resource Security, and Compliance.

2. Governance model: Talentech Group AS have implemented a governance model of internal business units and sub-processors, to ensure compliance and information security.

    - We have discussed with the management the design and implementation of guidelines for the management and control of internal business units and sub-processors, to ensure compliance and information security in regard to the governance model in the following areas: Organizational structure, key roles and responsibilities and sub-processors ISO certifications.

3. Customer personal data compliance: Talentech Group AS have implemented internal policies, including a code of conduct, to ensure correct handling of personal data. This includes the 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.
    - We have reviewed the company's code of conduct, relevant clauses in the standard employee agreements and data processing agreements with clients, and examples of such agreements.
    - We have reviewed tests of deletion routines showing deletion of personal data by the preset deadlines in a customer candidate database.
4. Risk management process and risk assessment process and routine: 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 include 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 the management and by reviewing the related policy documents.
5. Incident response handling: Talentech Group AS' internal control policy requires prompt response in the case of 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.
6. Access management: Talentech Group AS have established internal controls for managing access to systems. Access to systems by employees is dependent on needs and follow each employee's assigned role. The internal control for access management is based on the 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.
7. End-Point Security and Device management: Talentech Group AS have established internal control procedures to manage and monitor the IT infrastructure in its own office environment to ensure the secure operation of information systems and the protection of information assets during their lifecycle.
    - We have reviewed Talentech Group AS' control procedures regarding device management in a meeting with management, and reviewed agreement with third parties for monitoring the IT devices used by employees. We have requested and reviewed examples of the system in use.

Systems (the products Webcruiter, Reachmee, Talent Recruiter, Talmundo, Talent Manager, Weekli, Irecommend, Ontame and PeopleCore)

8. System uptime: Talentech Group AS have implemented internal control procedures to monitor the system uptime to ensure compliance with customer agreements.
    - We have reviewed uptime reports for selected periods and compared with requirements in accordance with selected customer agreements.
9. Access Security:
    - See bullet point no. 6 Access Management
10. 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, Irecommend, Ontame and PeopleCore is in all material respects performed and implemented in accordance with the criteria described above.

For the specified period, 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, December 12th, 2025
EIRA Revisjon & Rådgivning AS

Electronically signed
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Gard Greger Kjærland Olsen
State authorized public accountant

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Elektronisk signatur

Signert av

Olsen, Gard Greger Kjærland

(Identitet bekreftet med BankID (NO))

Dato og tid *(UTC+01:00) Central European Time (Berlin) (DD.MM.YYYY HH:MM:SS)*

12.12.2025 13:03:38

Signaturmetode

BankID (NO)