

6 February 2026

**Unit IT Holding A/S' statement on deviations in the ISAE 3402 audit report covering the period from 1 January 2025 to 31 December 2025 in relation to Unit IT Holding A/S's operational services and hosting activities to customers**

**5.15.2, 5.16.2, 5.18.2 & 8.2.1:**

Although a formal procedure was not established in the audit period access was controlled and managed in accordance with defined roles and responsibilities.

Unit IT is in the process of designing and implementing a standardized access management process covering the provisioning, periodic review, and deprovisioning of access rights to customer environments, including both privileged and non-privileged access.

During the audit period, several compensating controls were in place to ensure authorized access to customer environments:

- Access for terminated employees was revoked in a timely manner.
- Privileged access to customer environments was restricted to a limited group of authorized internal users and granted based on established operational practices.
- Periodic access reviews for internal users, including privileged access, were performed.

**5.29:** Unit IT operates a business continuity plan that is tested annually. In early 2025, Unit IT decided to further strengthen its approach to crisis management and business continuity. As part of this initiative, the company will replace its current plans with a new, enhanced Business Continuity Management System once implementation is complete.

This decision is driven by increasing customer expectations and market demands that extend beyond the baseline controls of ISO/IEC 27001, as well as emerging regulatory requirements, including CER and NIS2. In alignment with this strategic direction, Unit IT has committed to achieving ISO/IEC 22301 certification, with a target of Q2 2026.

**Unit IT Holding A/S' statement on deviations in the ISAE 3000 GDPR audit report covering the period from 1 January 2025 to 31 December 2025 on information security and measures pursuant to the data processing agreements with the data controllers**

**B.13:**

Although a formal procedure was not established in the audit period access was controlled and managed in accordance with defined roles and responsibilities.

Unit IT is in the process of designing and implementing a standardized access management process covering the provisioning, periodic review, and deprovisioning of access rights to customer environments, including both privileged and non-privileged access.

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Thomas Boe  
CISO, Unit IT Holding A/S

**Signature:**   
Thomas Boe (Feb 6, 2026 15:21:51 GMT+1)

**Email:** tlb@unit-it.dk

# Svar på afigelser - ISAE 3402 & 3000

Final Audit Report

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