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INDEPENDENT SERVICE AUDITOR'S REPORT

**ON THE DESCRIPTION OF CONTROLS, THEIR DESIGN
AND OPERATING EFFECTIVENESS
REGARDING OPERATION OF TELE HOUSES
SUPPLIED BY GLOBALCONNECT A/S,
CF. SERVICE AGREEMENT TELE HOUSING**

FOR THE PERIOD 1 JUNE 2010 - 31 MAY 2011

INDEPENDENT SERVICE AUDITOR'S REPORT ON THE DESCRIPTION OF CONTROLS, THEIR DESIGN AND OPERATING EFFECTIVENESS REGARDING OPERATION OF TELE HOUSES, CF. SERVICE AGREEMENT TELE HOUSING

To: GlobalConnect A/S

Scope

We have been engaged to report on GlobalConnect A/S' description of the operation of Tele Houses throughout the period 1 June 2010 to 31 May 2011, and on the design and operation of controls related to the control objectives stated in the description.

GlobalConnect A/S' Responsibilities

GlobalConnect A/S is responsible for: Preparing the description and accompanying assertion; providing the services covered by the description; stating the control objectives; and designing, implementing and effectively operating controls to achieve the stated control objectives.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on GlobalConnect A/S' description and on the design and operation 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 3402, "Assurance Reports on Controls at a Service Organisation", issued by the International Auditing and Assurance Standards Board. That standard requires that we comply with ethical requirements and plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the description is fairly presented and the controls are suitably designed and operating effectively.

An assurance engagement to report on the description, design and operating effectiveness of controls at a service organisation involves performing procedures to obtain evidence about the disclosures in the service organisation's description of its system, and the design and operating effectiveness of controls. The procedures selected depend on the service auditor's judgment, including the assessment of the risks that the description is not fairly presented, and that controls are not suitably 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 suitability of the control objectives stated therein, and the suitability of the criteria specified and described by the service organisation.

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

Limitations of Controls at a Service Organisation

GlobalConnect A/S' description is prepared to meet the common needs of a broad range of customers and their auditors and may not, therefore, include every aspect of the system that each individual customer may consider important in its own particular environment. Also, because of their nature, controls at a service organisation may not prevent or detect all errors or omissions in processing or reporting transactions. Also, the projection of any evaluation of effectiveness to future periods is subject to the risk that controls at a service organisation may become inadequate or fail.

Opinion

Our opinion has been formed on the basis of the matters outlined in this report. The criteria we used in forming our opinion are those described by GlobalConnect A/S. In our opinion, in all material respects:

- The description fairly presents the operation of Tele Houses as designed and implemented throughout the period 1 June 2010 to 31 May 2011; and
- The controls related to the control objectives stated in the description were suitably designed throughout the period 1 June 2010 to 31 May 2011; and
- 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 1 June 2010 to 31 May 2011.

The specific controls tested and the results of those tests are listed in the attached appendix 1.

Intended Users and Purpose

This report and description of tests of controls are intended only for customers who have used GlobalConnect A/S' Tele Houses, and their auditors, who have a sufficient understanding to consider it, along with other information including information about controls operated by customers themselves, when assessing the risks of material misstatements of customers' financial statements.

Copenhagen, 30 June 2011

BDO Statsautoriseret revisionsaktieselskab



Torben Bjerre-Poulsen
State Authorised Public Accountant



Per Sloth
Partner, Head of IS Auditing

ATTACHMENT 1 TO INDEPENDENT SERVICE AUDITOR'S REPORT OF 30 JUNE 2011 ON THE DESCRIPTION OF CONTROLS, THEIR DESIGN AND OPERATING EFFECTIVENESS REGARDING OPERATION OF TELE HOUSES SUPPLIED BY GLOBALCONNECT A/S, CF. SERVICE AGREEMENT TELE HOUSING

Area	Basis of report	Audit findings
Procedures and controls for operation and monitoring	We have audited the systems and controls for monitoring of Tele Houses, including alarms.	In our opinion, the controls have been properly designed and implemented and have been working effectively throughout the period from 1 June 2010 to 31 May 2011.
Physical security (Tele Houses)	We have inspected the selected Tele Houses' location, structure and design, including cabling, cooling system, fire-fighting equipment as well as UPS units and diesel generator. We have also audited procedures and controls for maintenance of the physical security measures.	In our opinion, the controls have been properly designed and implemented and have been working effectively throughout the period from 1 June 2010 to 31 May 2011.
Procedures and controls for back-up	We have audited the procedures and controls for back-up of monitoring system and support system.	In our opinion, the controls have been properly designed and implemented and have been working effectively throughout the period from 1 June 2010 to 31 May 2011.
Disaster recovery plans	We have audited the procedure for risk assessments, procedure for Business Continuity Management and Disaster Recovery Plans, including procedures for maintenance of disaster recovery plans.	In our opinion, the controls have been properly designed and implemented and have been working effectively throughout the period from 1 June 2010 to 31 May 2011.
Procedures and controls for physical and logical access to facilities	<p>We have audited the procedures and controls for logical access to systems.</p> <p>We have audited the procedures and controls for physical access to the Tele Houses, and we have checked the procedures for access control, logging and monitoring.</p>	In our opinion, the controls have been properly designed and implemented and have been working effectively throughout the period from 1 June 2010 to 31 May 2011.