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GLOBALCONNECT A/S

**ISAE 3402 REPORT FOR THE PERIOD
1 JUNE 2011 TO 31 MAY 2012 ON
THE DESCRIPTION OF CONTROLS,
THEIR DESIGN AND OPERATING EFFECTIVENESS
RELATING TO THE OPERATION OF DARK FIBER,
TRANSMISSION AND TELE HOUSING SOLUTIONS**

This document is an unofficial translation of the original Danish text, and in case of any discrepancy between the Danish text and the English translation, the Danish text shall prevail.

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1. INDEPENDENT SERVICE AUDITOR'S ASSURANCE REPORT ON THE DESCRIPTION OF CONTROLS, THEIR DESIGN AND OPERATING EFFECTIVENESS RELATING TO THE OPERATION OF DARK FIBER, TRANSMISSION AND TELE HOUSING SOLUTIONS

To: The Management of GlobalConnect A/S
GlobalConnect A/S' Customers and their Auditors

Scope

We have been engaged to report on GlobalConnect's (the service organization) description at pages 5 - 11 of operating services and related controls according to the operations of Dark Fiber, Transmission and Tele Housing solutions (the description), and on the design and operation of controls related to the control objectives stated in the description.

The Service Organization's Responsibilities

At page 3 of this report, the service organization has prepared an assertion on the suitability of the overall presentation of the description and the suitability and operating effectiveness of the designed controls, which are related to the control objectives stated in the description.

The service organization is responsible for: preparing the description and the accompanying assertion, including the completeness, accuracy and method of presentation of the description and assertion; providing the services covered by the description; stating the control objectives; identifying the risks threatening achievement of 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 the service organization'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 Organization," 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 organization involves performing procedures to obtain evidence about the disclosures in the service organization'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 objectives stated therein, and the suitability of the criteria specified by the service organization and described at page 3.

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 Organization

The service organization'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 organization 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 organization 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 at page 3 of the service organization's assertion. In our opinion, in all material respects:

- a. The description presents fairly the systems and related controls in connection with operation of Dark Fiber, Transmission and Tele Housing solutions as designed and implemented throughout the period from 1 June 2011 to 31 May 2012;
- b. The controls related to the control objectives stated in the description were suitably designed throughout the period from 1 June 2011 to 31 May 2012; 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 1 June 2011 to 31 May 2012.

Description of Tests of Controls

The specific controls tested and the results of those tests are listed on pages 13-27.

Intended Users and Purpose

This report is intended only for the customers of the service organization 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, 16 July 2012

A handwritten signature in blue ink, appearing to read 'Per Sloth', written over a horizontal line.

Per Sloth

Partner, Head of IS Auditing
Registered Public Accountant

We have prepared the following descriptions of our services and relevant controls relating to Dark Fiber, Transmission and Tele Housing solutions.

The description is intended for our customers 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 the customers' financial statements.

We hereby confirm that:

1. The accompanying description fairly presents the services provided and the relevant controls relating to Dark Fiber, Transmission and Tele Housing solutions throughout the period from 1 June 2011 to 31 May 2012.

We will account for:

- The services provided
- Relevant control objectives and controls designed to achieve those objectives, including controls to secure confidentiality, integrity and availability of systems and data and compliance with the requirements of executive order no. 445 of 11 May 2011 on information security and contingency plans for electronic communication networks and services.
- Other relevant aspects of our control environment, risk assessment process and information systems of relevance for the operations and used for the treatment and reporting of the services to our customers.

The description includes:

- Relevant information throughout the period from 1 June 2011 to 31 May 2012 relating to changes to our services and accompanying controls, which have been fully documented as incidents, recorded in our Service Management system.

It does not include and distort:

- Information relevant to the scope of the described services and accompanying controls, while considering that the description has been prepared to comply with the general requirements of a broad range of customers and their auditors and therefore cannot include every aspect that the individual customers may consider of importance for their specific situation.

2. The controls related to the control objectives stated in the accompanying description were suitably designed and operated effectively throughout the period from 1 June 2011 to 31 May 2012.

The criteria used in making this assertion were that:

- The risks that threatened achievement of the control objectives stated in the description were identified;
- The identified controls would, if operated as described, provide reasonable assurance that those risks did not prevent achievement of the stated control objectives; and



- The controls were consistently applied as designed, including that manual controls were applied by individuals having adequate competences and authority throughout the period from 1 June 2011 to 31 May 2012.

Taastrup, 12 July 2012



Niels Zibrandtsen
CEO - Chief Executive Officer



3. DESCRIPTION OF SERVICES AND ACCOMPANYING CONTROLS RELATING TO DARK FIBER, TRANSMISSION AND TELE HOUSING SOLUTIONS

3.1 General description of GlobalConnect A/S

GlobalConnect A/S is provider of Dark Fiber, Transmission and Tele Housing solutions in Denmark, Northern Germany and parts of Sweden to a number of national and international telecom companies providing services to private and public businesses, universities and educational institutions. Services are also provided to Danish businesses. GlobalConnect A/S' vision is: Free fibernet to all as a condition for a knowledge society in development.

3.1.1 General description of the organization

Internal organization of GlobalConnect A/S:

- A Management consisting of 3 directors who constitute the senior management in the company.
- A sales organization with offices in Tåstrup, Århus and Hamburg.
- A Systems Design and Sales Support department.
- A Production department subdivided into Fiber Implementation, Transmission Implementation and Service Delivery.
- An Operations department with OMC, Tele Housing, IT, Documentation and Quality Assurance.
- An Infrastructure Development department.
- Executive functions for Finance, HR, Legal, Marketing, Purchases and Administration.
- A number of subsidiaries providing tele-related services, typically based on services purchased from GlobalConnect A/S.

The current description of GlobalConnect A/S' organization is shown below with a chart for the implementation and the service organization.

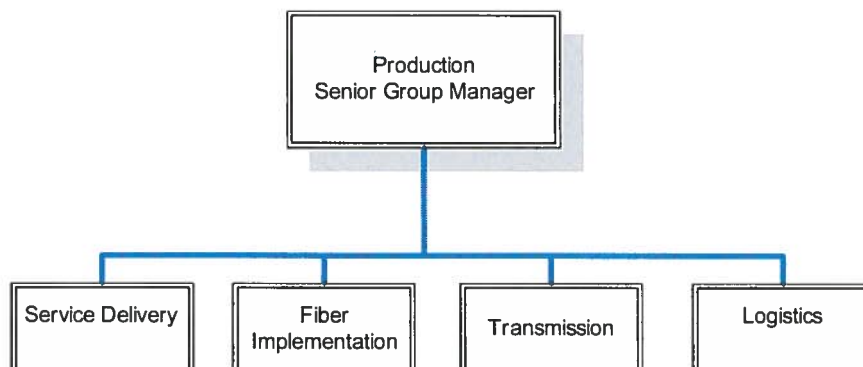
Technical department

GlobalConnect A/S has for organizational purposes divided the Technical department into an implementation department - internally called Production, and a service department - internally called Operations & Maintenance.

Implementation organization

The implementation organization houses the project managers and is responsible for the project until it is put into operation. When the project has been put into operation, the overall responsibility passes to Operations. If errors are reported, technicians from the implementation organization will be called to perform repair.

Approx. 40 people are attached to the implementation organization.



Service Delivery: Overall responsibility for project coordination and communication. The coordination is carried out internally and externally in connection with all implementations. Service Delivery will always be informed and updated on the current progress of projects.

Fiber Implementation: Digging work, charting of trace, examination of existing piping and wiring system and treatment by authorities. The next step is specification of requirements, contracting, management of contractors, inspection and handing-over. Project management, time management, economy, suppliers, responsibility for progress and quality of the assignment, including communication with the customer, authorities, suppliers, contractors and end-users, if possible.

Transmission - Network element: Specification of requirements, installation of active equipment, quality and testing requirements, tender and handing-over. Project management, time management, economy, suppliers, responsibility for progress and quality of the assignment, including communication with the customer, authorities, suppliers, contractors and end-users, if possible.

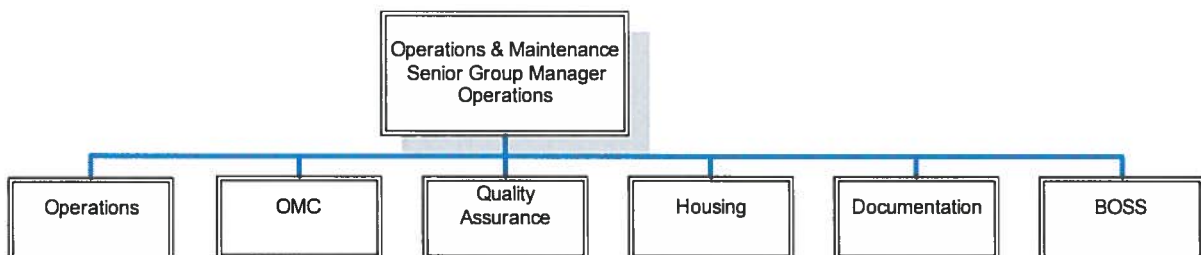
Logistics: Logistics, including management of suppliers of telecom equipment and fiber, time scheduling etc.

All departments have solely internal GlobalConnect A/S employees. The employees are competent and experienced within each their field as the majority have several years of experience within telecommunications.

Subcontractors are used for digging and underboring work. Splicing of fibers is primarily performed by GlobalConnect A/S' staff, however, in case of heavy workloads, subcontractors may be used for splicing of new fiber runs and planned changes of the network.

Service organization

Approx. 40 people are attached to Operations & Maintenance.



Operations: Technicians from "Transmission" perform error recovery for Operations & Maintenance, which is responsible for the operations.

OMC: Operations center, attended 24 hours a day, monitoring, operation and maintenance of all platforms. In addition, Single Point of Contact for all operating projects.

Quality Assurance: Identification and description of quality parameters, preparation of a quality manual, implementation of quality parameters in the organization, including performance and evaluation of internal audit.

Housing: Management of Tele Housing solutions, including allocation of rackspace, electricity, cooling and alarms.

Documentation: Documentation of all fibers with accompanying connections in the GIS programs MapInfo and ConnectMaster used in GlobalConnect A/S.

BOSS: Development, implementation and operation of internal IT systems.

Description of service organization

In the daytime, 3 operators in the OMC service customers on first level support. There is also a service manager from "Transmission". Outside normal work hours, there is as a minimum one operator in the OMC.

Second level support has 6 employees at disposal through our technical organization.

Third level support has 4 employees at disposal through our infrastructure entity.

In addition, the company has signed nationwide backup agreements for fiber breaks and two similar nationwide agreements for electricity work.

As regards fiber work, digging contractors are used to dig tracé, pipe fitting and insertion of fibers. For new fiber runs, contractors are used to splice the fibers, while primarily own resources are used for error recovery on existing fiber systems.

3.1.2 General description of infrastructure

GlobalConnect A/S provides Dark Fiber solutions, Transmission solutions, and Tele Housing solutions covering Denmark, Northern Germany and parts of Sweden with a network of optical fibers and several types and sizes of datacentres.

The technology used by GlobalConnect A/S and the comprehensive coverage of Denmark and Northern Germany results in delivery of Dark Fiber solutions, Transmission solutions and Tele Housing solutions to a number of telecom companies, service providers and other businesses, and GlobalConnect A/S therefore complies with the statutory requirements for i.a. contingency plans and risk management as described in *"Executive order no. 445 of 11 May 2011 on information security and contingency plans for electronic communication networks and services."*

For this purpose, GlobalConnect A/S maintains contingency plans for IT, Housing and OMC as well as a risk management process, which is updated regularly.

3.1.3 General description of Dark Fiber solutions

GlobalConnect A/S provides sale or lease of the product "Dark Fiber solutions". The customer leases or purchases a fiber run and receives a confirmation when put into operation from GlobalConnect A/S that the fibers comply with the specified requirements.

GlobalConnect A/S attends Dark Fiber solutions 24 hours a day and error incidents are discovered quickly and error recovery is made without undue delay.

GlobalConnect A/S carries out preventive maintenance by means of route checking, monitoring of sites where other contractors are carrying out digging work, attenuation measurements and correct responding to all relevant pipe inquiries to prevent snipping.

3.1.4 General description of Transmission solutions

GlobalConnect A/S provides Transmission solutions, based on Dark Fiber solutions with active transmission equipment placed with the customer. When providing such solutions, GlobalConnect A/S guarantees that they meet the specified service requirements and other technical and specific requirements, including an uptime guarantee.

GlobalConnect A/S monitors all Transmission solutions 24 hours a day to be able to deal rapidly with any errors found in the relevant transmission equipment.

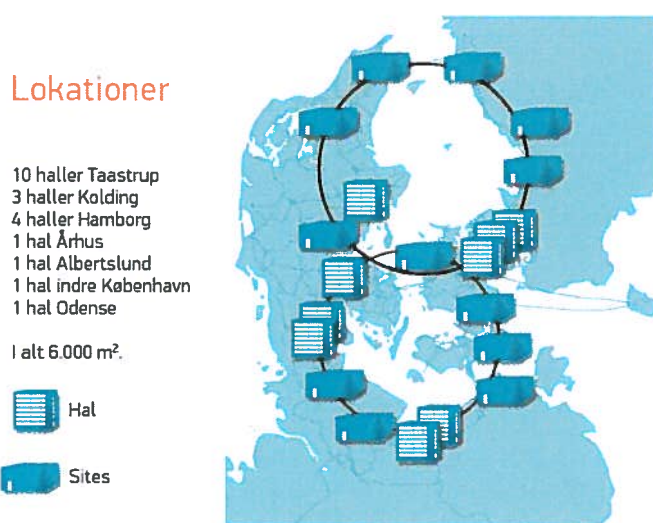
GlobalConnect A/S will at any time have spare equipment to replace defective equipment quickly. Improvements and preventive activities are also carried out regularly in the Transmission solutions to secure the best possible uptime.

3.1.5 General description of Tele Housing solutions in Denmark and Northern Germany

Tele Housing solutions are today a strategically important element of GlobalConnect A/S' provision of tele services, because datacentres and fibernet interact to provide the customers with the most effective operating conditions for IT services.

The Tele Housing solutions include a server room in which it is possible to place own racks in a suitable operating environment for servers and other IT and telecom equipment. The customers have access to the facilities 24x7x365.

The Tele Housing solutions are placed at the node of GlobalConnect A/S' network spine of fiber rings, which forms a big figure "eight" across Denmark, Sweden and Northern Germany. The network's inherent redundancy ensures high transmission security and uptime for our customers' IT services.



3.2 General control environment

3.2.1 GlobalConnect A/S' maintenance of risk and exposure assessment

GlobalConnect A/S performs regularly activities for the purpose of:

- 1) Analyzing and classifying GlobalConnect A/S' overall infrastructure (operating systems, transmission and cable paths, buildings etc.),
- 2) Identifying the threats that present the most significant risks,
- 3) Identifying, selecting and prioritizing the contingency plans in relation to those risks, and
- 4) Performing an assessment of the importance of the individual infrastructure elements for maintenance of the services internationally, nationally and locally.

The consequences of the risk assessment for the presently most significant 15 threats are differentiated into 4 levels:

1. Total breakdown - none of our services can be provided.
2. Partial breakdown - considerable elements of our network are affected by the breakdown.
3. Local interruption - meaning that only minor local elements of our network will be affected by a breakdown.
4. Incident without interruption of operations - meaning that the relevant incident does not affect our network and services.

Those threats are also assessed in relation to how frequently they are expected to occur according to this scale:

1. Low, 5 years.
2. Medium, 1 year.
3. High degree of probability, several times a year.

4. Very frequent, monthly.

The same, at present most significant 15 threats have been reviewed critically including an exposure assessment in which the preventive measures have been considered which have already been made to deal with the threats. Preventive and enhancing measures are performed currently to limit the mentioned threats.

GlobalConnect performs an annual audit of the risk assessment to ensure that the prioritized risks continue to be correct and to audit the assessment of threats and exposure. Thus, GlobalConnect also meets the statutory requirements in the area, see the requirements in *"Executive order no. 445 of 11 May 2011 on information security and contingency plans for electronic communication networks and services."*

3.2.2 GlobalConnect A/S' maintenance and testing of current contingency plans for IT and OMC and Tele Housing solutions

GlobalConnect A/S has and maintains contingency plans for Information Technology and Tele Housing solutions / O&M.

The plans define the responsibility for maintaining optimal operating reliability, including response time for different levels of critical errors, the process for escalation, the process for dealing with emergencies and communication with customers and media in such situations.

The plans describe the general specifications for the equipment installed for power supply, emergency generators, UPS, cooling, fire extinction, alarm system and access control and the activities performed to maintain these systems for the purpose of current prevention and improvements.

There is an approved plan for testing of both plans. The tests are documented in the Service Management system.

The contingency plans are updated at least every second year and may be distributed to customers at request.

3.2.3 GlobalConnect A/S' monitoring of Dark Fiber solutions and Transmission solutions and the infrastructure of Tele Housing solutions from an operating centre with staff on call 24 hours a day

GlobalConnect A/S' OMC - Operations & Maintenance Centre - in Taastrup monitors closely the Dark Fiber solutions, Transmission solutions and Tele Housing solutions including repeater sites, among others also by video monitoring of entrances and gates to the area. The OMC is staffed 24x7x365.

High security is achieved among others by personal access control, 24/7/365 staff monitoring from OMC inclusive of, among others, video monitoring and advanced fire and intrusion alarms.

High physical security is given high priority. Gates, fences, and intrusion alarms and monitoring are important elements when the installations are to be secured against trespassing. All accesses are logged in the ADK system.

The Transmission solutions are designed with a high degree of security, among others by securing redundancy in the design of the networks in the ring structures to ensure that the communication direction may be reversed in case of cable break or failing transmission equipment.

The Tele Housing solutions are designed with an N+1 redundancy on all critical systems, among others with redundant diesel generators as back-up power.

All centres are monitored from OMC, 24x7x365 and any incident or alarm, from access control to fluctuations in air temperature, are investigated immediately. Power supply is secured by redundant UPS and diesel-powered generators and the cooling systems are also redundant. All incidents are recorded in a Service Management system (Service Now).

3.2.4 GlobalConnect A/S' control environment and its management

GlobalConnect A/S' quality management system has been designed to meet the requirements of the ISO 9001 standard on quality requirements. The relevant control environment for current improvements and preventive measures is dealt with by the quality management organization, which is managed by a quality assurance manager. A meeting is held by GlobalConnect A/S' quality management committee where management sets out the guidelines and objectives for the future quality management work in GlobalConnect A/S.

An approved audit plan is available at any time for review of all business processes and cross-disciplinary audit of issues.

There is an approved plan for testing the contingency plans for OMC and Housing and IT. Both the test plan and the contingency plans will, as required by the authority in this area in the Danish Ministry of Defence's unit for handling of information security etc. be audited at least every second year. The tests carried out according to the plan are documented in our Service Management system (Service Now), based on ITIL (IT Infrastructure Library), and in the file held by the quality assurance manager, who is responsible for carrying out the tests.

3.2.5 Changes to services and relevant controls

GlobalConnect A/S started in October 2011 using a new Service Management system (Service Now) for recording and follow-up and documentation of all incidents in both internal IT systems and customer solutions within Dark Fiber, Transmissions and Tele Housing solutions. This has enhanced the security considerably when handling errors and breakdown, which are reported by the customers or which are found in connection with the 24-hour monitoring.

3.3 Control objectives and controls for Dark Fiber solutions, Transmission solutions and Tele Housing solutions etc.

3.3.1 Dark Fiber solutions

GlobalConnect A/S' major fiber runs are monitored constantly by a fiber test system, which carries out the so-called OTDR measurements on a dedicated fiber. The equipment is monitored 24 hours a day and in case of cable breaks, it is possible to identify, by approx. 1 m accuracy, where the break is. This leads to a short error recovery time in case of snipping.

In GlobalConnect A/S' Service Management system (Service Now), based on ITIL (IT Infrastructure Library), all alarms are recorded from Dark Fiber solutions. The system documents escalation and activities from receipt of an alarm to error recovery and normal operations. The aim is that error recovery must be started within 30 minutes.

All planned work on all solutions is recorded in the Service Management system in its own category, and OMC is responsible for sending warnings to customers. The warnings are also recorded in Service Now. Contacts from customers to OMC for this purpose are treated and answered directly and the documentation for the correspondence with the customers is recorded in the Service Management system. After completion and check of the operating status has been restored, the work is reported as completed to the Service Management system and the case is closed.

For a detailed description of the control objectives and controls for Dark Fiber solutions, we refer to the schedule in item 4.

3.3.2 Transmission solutions

The transmission equipment is monitored 24 hours a day and in case of breakdown, OMC receives an alarm with information on the equipment that is failing.

GlobalConnect A/S opens an error report in Service Now on all errors with a reference number which is to be used throughout the subsequent error handling process. The customer is advised without undue delay based on a pro-active approach to errors which affect the customer's feeling of service. Those tickets will be dealt with immediately so that the traffic is affected as little as possible. During the repair, GlobalConnect A/S will inform the customer regularly of the progress made.

In GlobalConnect A/S' Service Management system (Service Now), based on ITIL (IT Infrastructure Library), all alarms from Transmission solutions are recorded. The system documents escalation and activities from receipt of an alarm to error recovery and normal operations. The aim is that error recovery must be started within 30 minutes.

All planned work on all solutions is recorded in the Service Management system in its own category, and OMC is responsible for sending warnings to customers. The warnings are also recorded in Service Now. Contacts from customers to OMC for this purpose are treated and answered directly and the documentation for the correspondence with the customers is recorded in the Service Management system. After completion and check of the operating status has been restored, the work is reported as completed to the Service Management system and the case is closed.

For a detailed description of the control objectives and controls for Transmission solutions, we refer to the schedule in item 4.

3.3.3 Tele Housing solutions

To prevent incidents and reduce the risk of break-down, the following inspections are made of all Tele Housing solutions:

- Quarterly inspection of generators, temperature, fire extinction equipment, UPS systems, battery backup, alarm systems and cleaning condition.
- Annual inspection by external provider of cooling system and load test of generators.
- In case of actual break-down, the customer must be informed, as far as possible, within 10 minutes.
- Statistics are prepared monthly of alarms received and error messages.

According to the quality assurance process for access control, security and alarms, personal access cards and a code are required to obtain access to the facilities. To ensure that the database with information in the control system is fully updated, a quarterly check is made of the access cards that have been used in the most recent period.

In order to protect the area further, GlobalConnect A/S has replaced all access cards. New cards are issued to verified persons at the individual customers.

In GlobalConnect A/S' Service Management system (Service Now), based on ITIL (IT Infrastructure Library), all alarms are recorded from Tele Housing solutions. The system documents escalation and activities from receipt of an alarm to error recovery and normal operations. The aim is that error recovery must be started within 30 minutes.

For a detailed description of the control objectives and controls for Tele Housing solutions, we refer to the schedule in item 4.

3.3.4 Internal processes

GlobalConnect A/S has prepared and maintains a quality management system according to the ISO 9001 standard "Quality Management Systems Requirements. The quality management system sets out processes for logic access to our internal IT systems. GlobalConnect A/S' IT department is responsible for logging all logins to the systems.

GlobalConnect A/S' IT department is also responsible for maintaining the internal procedures to secure segregation of duties when using the internal IT systems.

The backup of GlobalConnect A/S' internal IT operating systems is performed by an external business partner according to a contract. The external partner is obliged to comply with the current ISAE 3402 reporting standard.

For a detailed description of the control objectives and controls for the internal processes, we refer to the schedule in item 4.

4. CONTROL OBJECTIVES, CONTROLS, TESTS AND RESULTS OF TESTS

In this description, the following information has been described by GlobalConnect A/S:

- Relevant control objectives, selected by GlobalConnect A/S.
- Control activities implemented, selected by GlobalConnect A/S, and designed to achieve the control objectives.
- GlobalConnect A/S' comments on the deviations identified by the auditor.

We conducted our engagement in accordance with the International Standard on Assurance Engagements 3402, "Assurance Reports on Controls at a Service Organization".

Our tests of the design, implementation and operating effectiveness of controls have included the control objectives and related control activities selected by GlobalConnect A/S. Our tests have included the procedures that we considered necessary to provide reasonable assurance that the control objectives stated in the description were achieved and that the related controls operated effectively throughout the period from 1 June 2011 to 31 May 2012.

In this description, the following information has been described by BDO:

- Description of the tests performed that we considered necessary to provide reasonable assurance that the control objectives stated in the description were achieved and that the related controls operated effectively throughout the period from 1 June 2011 to 31 May 2012.
- The results of the tests of the effectiveness of the controls with GlobalConnect A/S' comments on identified deviations.

The tests of the design, implementation and operating effectiveness of controls are described in the following:

Type	Description
Inquiry	<p>Inquiries of relevant personnel at GlobalConnect A/S have been performed for all significant control activities.</p> <p>The purpose of the inquiries was to obtain knowledge and further information about implemented policies and procedures, including how the control activities are performed, and to obtain confirmed evidence of policies, procedures and controls.</p>
Inspection	<p>Documents and reports, which include information about the performance of the control, have been read for the purpose of assessing the design and monitoring of the specific controls, and whether the design of the controls is such that they are expected to be effective if implemented, and whether the controls are sufficiently monitored and checked at suitable intervals.</p> <p>Tests have been performed of significant system structures of technical platforms, databases and network equipment to ensure that controls have been implemented, including for example assessment of logging, back-up, patch management, authorizations and access controls, data transmission and inspection of equipment and locations.</p>
Observation	<p>The use and existence of specific controls has been observed, including tests to ensure that the control operated effectively.</p>
Re-performance	<p>Controls have been re-performed to obtain additional evidence that the controls operate as assumed.</p>

4.1 General control environment			
Control objectives			
<ul style="list-style-type: none"> Procedure for maintenance of risk and exposure assessment 			
Control activity	Test performed by BDO	Result of test	Management's comments
4.1.1 Infrastructure <ul style="list-style-type: none"> Identify and classify GlobalConnect A/S' total infrastructure (operating systems, transmission and cable paths, buildings etc.). 	<p>We have made inquiries of relevant staff and inspected procedures for recording of information relating to the infrastructure.</p> <p>We have observed the systems used for recording of the specific areas of the infrastructure.</p>	No deviations were found.	
4.1.2 Threats <ul style="list-style-type: none"> Identify threats that present the most significant risks. 	<p>We have made inquiries of relevant staff and inspected the risk and exposure assessment made, and procedures and policies.</p> <p>We have observed that the review of the individual areas is operated in IT Service Management Suite to ensure a current assessment of risks and maintenance of procedures and controls.</p>	No deviations were found.	
4.1.3 Contingency plans <ul style="list-style-type: none"> Identify, select and prioritise the contingency plans in relation to the risks. Assess the importance of the specific infrastructure elements for maintenance of the services internationally, nationally and locally. 	<p>We have made inquiries of relevant staff and inspected the service organization's "Business Contingency Plan - Housing/O&M" and "Contingency Plan for IT". We have compared these with the service organization's risk and exposure assessment and with procedures and policies.</p> <p>We have inspected that plans are available for testing and maintenance of the contingency plans which ensure a current assessment of the individual infrastructure elements.</p>	No deviations were found.	

Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.1.4 Maintenance and testing of contingency plans</p> <ul style="list-style-type: none"> • Maintenance of contingency plans • Testing of contingency plans 	<p>We have made inquiries of relevant staff.</p> <p>We have inspected the plan and follow-up plan for contingency testing and documentation for contingency tests performed.</p>	<p>No deviations were found.</p>	

4.2 Dark Fiber solutions			
Control objectives			
<ul style="list-style-type: none"> <i>Procedure for monitoring of Dark Fiber solutions</i> 			
Control activity	Test performed by BDO	Result of test	Management's comments
4.2.1 Monitoring <ul style="list-style-type: none"> OMC monitors Dark Fiber solutions currently. All alarms and incidents are documented in the Service Management system. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that the monitoring is dealt with by the OMC in Taastrup 24/7/365.</p> <p>We have observed that alarms and incidents are documented in the Service Management system.</p> <p>We have inspected the documentation for selected projects from the Service Management system.</p>	No deviations were found.	
4.2.2 Alarms <ul style="list-style-type: none"> All alarms, which can be closed immediately by OMC, are escalated to 2nd level support for remedial action. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that the OMC is staffed with 2nd level support.</p>	No deviations were found.	
Control objectives			
<ul style="list-style-type: none"> <i>Procedure for repair of Dark Fiber solutions</i> 			
Control activity	Test performed by BDO	Result of test	Management's comments
4.2.3 Documentation of errors <ul style="list-style-type: none"> All errors found in the Dark Fiber solutions are documented in the Service Management system. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that the errors found in Dark Fiber solutions are documented in the Service Management system.</p>	No deviations were found.	

Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.2.4 Test of repairs</p> <ul style="list-style-type: none"> All repairs of Dark Fiber solutions are completed with splice measurements and parameter tests using calibrated measuring equipment to ensure that the signal strength complies with the specifications for the cable. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures. We have also inspected the documentation for selected measurements.</p> <p>We have observed how the service organization performs the splice and attenuation measurements.</p>	<p>No deviations were found.</p>	
<p>4.2.5 Planned changes</p> <ul style="list-style-type: none"> Planned changes of cable runs follow an approved quality assurance process with definition of a period of time for change, warning of affected customers, change of cable and reporting of go-ahead to the customer. The progress of all planned changes are documented in the Service Management system. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that the affected customers are warned in connection with planned changes, and that a go-ahead from the customers is awaited before the change is started.</p> <p>We have observed that the planned changes are documented in the Service Management system.</p>	<p>No deviations were found.</p>	
<p>Control objectives</p> <ul style="list-style-type: none"> Procedure for risk analysis of Dark Fiber solutions 			
<p>Control activity</p>	<p>Test performed by BDO</p>	<p>Result of test</p>	<p>Management's comments</p>
<p>4.2.6 Risk assessment</p> <ul style="list-style-type: none"> GlobalConnect A/S' risk assessment includes the most prioritised 15 risks, 2 of which relate to Dark Fiber solutions. The risk assessment is audited at least once a year. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that the risk assessment includes the most prioritized 15 risks, and that the risk assessment plan is audited annually.</p>	<p>No deviations were found.</p>	

Control objectives			
<ul style="list-style-type: none"> Procedure for contingency plan for Dark Fiber solutions 			
Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.2.7 Contingency plan</p> <ul style="list-style-type: none"> GlobalConnect A/S' contingency plan for Dark Fiber solutions is tested regularly in accordance with an approved plan for testing of contingency plans. The contingency plans are updated at least every 2nd year. The result of the tests is documented in the Service Management system and in a manual file. 	<p>We have made inquiries of relevant staff and inspected the service organization's "Contingency Plan for IT" and "Business Contingency Plan - Housing/O&M". We have compared them with the service organization's risk and exposure assessment and with procedures and policies.</p> <p>We have observed that incidents relating to Dark Fiber are recorded in the OMC. The incidents that cannot be immediately dealt with by the OMC 1st level supporters are escalated to the 2nd level support.</p> <p>We have made inquiries of relevant staff and inspected the plan and follow-up plan for contingency testing and documentation for contingency tests performed.</p> <p>We have observed that the contingency plans are updated at least every second year.</p>	<p>No deviations were found.</p>	
Control objectives			
<ul style="list-style-type: none"> Procedure for data communication in Dark Fiber solutions 			
Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.2.8 Measurement reports on delivery</p> <ul style="list-style-type: none"> Delivered Dark Fiber solutions are measured to ensure that the connection complies with the relevant standards (ITU-T Recommendation G.652 and G.655) and specifications for Dark Fiber. The measurements are documented by a certificate and relevant measurement reports. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have inspected the certificates and measurement reports of selected measurements.</p> <p>We have observed that the measurements are recorded in Connect Master, where all fiber connections of the service organization are recorded and documented.</p>	<p>No deviations were found.</p>	

Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.2.9 Termination</p> <ul style="list-style-type: none"> Dark Fiber solutions must be terminated at the customer's place. The responsible project manager inspects the address of delivery and building, and the termination rooms are inspected to ensure that the delivery is exactly as ordered. The result of the inspections are documented by the responsible project manager. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that the project manager performs the inspection at the address of delivery and that the inspection is documented.</p>	<p>No deviations were found.</p>	
<p>4.2.10 Protection against loss</p> <ul style="list-style-type: none"> Dark Fiber solutions to customers are protected against loss of authenticity, integrity, non-repudiation and traceability, accessibility and confidentiality by always ensuring physical separation from all other networks. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that installations attached to fiber installations are documented in the CircuitID database by a unique number, comprising a code for the installation containing codes for:</p> <ul style="list-style-type: none"> Capacity (boxes) Fiber connections Racks Power Internal cabling Internal run numbers <p>This number follows the installation in all systems and reports.</p>	<p>No deviations were found.</p>	

4.3 Transmission solutions			
Control objectives			
<ul style="list-style-type: none"> Procedure for monitoring of transmission solutions 			
Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.3.1 Monitoring and recording of incidents</p> <ul style="list-style-type: none"> GlobalConnect A/S' OMC monitors the cables used, housing facilities, equipment nodes and circuits by means of remote monitoring, which among others monitors configuration, error handling, transmission quality and security handling. All recorded incidents are documented in the Service Management system. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed the monitoring in the service organization's OMC.</p> <p>We have inspected selected documentation for incidents recorded in the Service Management system.</p>	<p>No deviations were found.</p>	
<p>4.3.2 Error handling</p> <ul style="list-style-type: none"> All error handling for Transmission solutions, delivered by GlobalConnect A/S, is dealt with by OMC. All incidents are documented in the Service Management system, where the entire procedure from alarm or other identification until the final remedy of the error is recorded, including escalation to 2nd level and onwards, see the set of rules in the contingency plan for the area. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that error handling of Transmission solutions, delivered by the service organization, are recorded by the OMC. Incidents are recorded and documented in the Service Management system. If the OMC cannot deal with the error immediately, the error is escalated to 2nd level.</p> <p>We have inspected selected documentation in the Service Management system and observed that the entire process has been recorded, including escalation to 2nd level support.</p>	<p>No deviations were found.</p>	

Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.3.3 Network administration</p> <ul style="list-style-type: none"> GlobalConnect A/S' OMC performs network administration as planned work and critical maintenance in close cooperation with the customer's contact person. All network administration is documented in the Service Management system. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that both planned work and critical maintenance are performed in cooperation with the customer, and documented in the Service Management system.</p> <p>We have inspected selected documentation for the network administration for both planned work and critical maintenance.</p>	<p>No deviations were found.</p>	
<p>4.3.4 Planned work</p> <ul style="list-style-type: none"> GlobalConnect A/S performs, in cooperation with external parties, the necessary planned work where it may be necessary to change cables, replace transmission equipment or for some other reason disburse Transmission solutions for a short or long period of time. This planned work is performed in accordance with approved and described processes in GlobalConnect A/S' quality management system and is documented in the Service Management system by its own category. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures and documentation.</p> <p>We have observed that planned work is performed in cooperation with external partners and that it is recorded in the Service Management system.</p> <p>We have inspected selected documentation for planned work and plans and charts for fiber works for the service organization's own as well as for external partners' fiber connections.</p>	<p>No deviations were found.</p>	

Control objectives			
<ul style="list-style-type: none"> Procedure for contingency plan for Transmission solutions 			
Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.3.5 Contingency plan</p> <ul style="list-style-type: none"> GlobalConnect A/S' contingency plan for Transmission solutions is tested regularly in accordance with an approved plan for testing of contingency plans. The contingency plans are updated at least every second year. The result of the tests is documented in the Service Management system and in a manual file. 	<p>We have made inquiries of relevant staff and inspected the service organization's "Contingency Plan for IT" and "Business Contingency Plan - Housing/O&M". We have compared with the service organization's risk and exposure assessment and with procedures and policies.</p> <p>We have observed that incidents relating to Transmission equipment are recorded in the OMC. The incidents that cannot be immediately dealt with by the OMC 1st level support are escalated to the 2nd level support.</p> <p>We have made inquiries of relevant staff and inspected the plan and follow-up plan for contingency testing and documentation for contingency tests performed.</p> <p>We have observed that the contingency plans are updated at least every second year.</p>	<p>No deviations were found.</p>	

4.4 Tele Housing solutions			
Control objectives			
<ul style="list-style-type: none"> Procedure for monitoring of Tele Housing solutions 			
Control activity	Test performed by BDO	Result of test	Management's comments
4.4.1 Monitoring of Tele Housing <ul style="list-style-type: none"> GlobalConnect A/S' OMC monitors all Tele Housing solutions in operation by means of remote monitoring which, among others, monitors alarms relating to temperature, fire, water, access etc. All recorded incidents are documented in the Service Management system, where escalation and error handling are also documented. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed that the monitoring in the service organization's OMC.</p> <p>We have inspected selected documentation for incidents recorded in the Service Management system.</p>	No deviations were found.	
Control objectives			
<ul style="list-style-type: none"> Procedure for preventive maintenance of Tele Housing solutions 			
Control activity	Test performed by BDO	Result of test	Management's comments
4.4.2 Access control <ul style="list-style-type: none"> All facilities of Tele Housing solutions have an access control system to ensure that only authorized and appointed employees and customer appointed persons have access to these facilities. All activities are recorded in the OMC's ADK register. Approval, issue and closing of access media and the current maintenance of the area follow GlobalConnect A/S' quality process. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have observed the setup of the access control system and inspected the documentation for creation of access cards and rights granted.</p> <p>We have observed the monitoring of the access control in the service organization's OMC.</p> <p>We have inspected selected documentation in the Service Management system where creation and closing are recorded.</p>	No deviations were found.	

Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.4.3 Quarterly inspection</p> <ul style="list-style-type: none"> GlobalConnect A/S performs, quarterly, preventive inspections of all Tele Housing facilities in accordance with the process described in the quality management system for Housing operations. The result of the inspections is documented in completed schedules and subsequent performance of maintenance work is documented in the Service Management system. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have inspected the documentation for the quarterly inspections for selected telecommunication buildings and repeater stations (Sites).</p>	<p>No deviations were found.</p>	
<p>Control objectives</p> <ul style="list-style-type: none"> Procedure for physical security for Tele Housing solutions 			
<p>4.4.4 Physical security</p> <ul style="list-style-type: none"> Global Connect A/S complies with specified requirements for the physical security of the Tele Housing solutions, comprising: <ul style="list-style-type: none"> - Building - Floors - Footprints - Climate - Electricity - Access - Alarm monitoring - Fire - Cabling 	<p>We have made inquiries of relevant staff and inspected descriptions and external agreements for maintenance.</p> <p>We have observed the physical conditions for selected telecommunication buildings and repeater stations (sites).</p>	<p>No deviations were found.</p>	

Control objectives			
• Procedure for contingency plan for Tele Housing solutions			
Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.4.5 Contingency plan for Tele Housing</p> <ul style="list-style-type: none"> GlobalConnect A/S' contingency plan for Tele Housing solutions are tested regularly in accordance with an approved plan for testing of contingency plans. The contingency plans are updated at least every second year. The result of the tests is documented in the Service Management system and in a manual file. 	<p>We have made inquiries of relevant staff and inspected the service organization's "Business Contingency Plan - Housing/O&M" and "Contingency Plan for IT". We have compared them with the service organization's risk and exposure assessment and with procedures and policies.</p> <p>We have observed that incidents relating to Tele Housing are recorded in the OMC. The incidents that cannot be immediately dealt with by the OMC 1st level supporters are escalated to the 2nd level support.</p> <p>We have made inquiries of relevant staff and inspected the plan and follow-up plan for contingency testing and documentation for contingency tests performed.</p> <p>We have observed that the contingency plans are updated at least every second year.</p>	<p>No deviations were found.</p>	<p>.</p>

4.5 Internal processes			
Control objectives			
<ul style="list-style-type: none"> Procedure for logic access to internal systems 			
Control activity	Test performed by BDO	Result of test	Management's comments
4.5.1 Administration of logical access <ul style="list-style-type: none"> GlobalConnect A/S complies with the processes of the quality management system for administration of logical access to internal IT systems. The HR department is responsible for documentation of the activities in the area. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have inspected selected documentation for operations, including:</p> <ul style="list-style-type: none"> Creation and closing documents. Documentation for review of created users and relevant rights. 	No deviations were found.	
4.5.2 Logging and monitoring of logical access <ul style="list-style-type: none"> GlobalConnect A/S' IT department is responsible for logging, monitoring and administration of all logical access to internal IT systems. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have inspected selected documentation for operations, including extracts from the Service Management system, where alarms and incidents are recorded, and creation and closing.</p>	No deviations were found.	
Control objectives			
<ul style="list-style-type: none"> Procedure for segregation of duties in relation to internal systems 			
Control activity	Test performed by BDO	Result of test	Management's comments
4.5.3 Access control <ul style="list-style-type: none"> GlobalConnect A/S maintains internal procedures to ensure segregation of duties in and around systems by using logical access control. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have re-performed access control for internal systems by extracting users and groups from Connect Master, Tacacs and CircuitID, and by extracting users and policies from Active Directory in the network operating system.</p>	No deviations were found.	

Control objectives			
<ul style="list-style-type: none"> Procedure for backup of internal systems 			
Control activity	Test performed by BDO	Result of test	Management's comments
<p>4.5.4 Outsourcing of backup</p> <ul style="list-style-type: none"> GlobalConnect A/S uses a 3rd party provider (dmsave a/s) for backup of the operating systems. dmsave a/s has documented its controls in a current ISAE 3402 report. 	<p>We have made inquiries of relevant staff and inspected descriptions of procedures.</p> <p>We have inspected the documentation for the restore tests performed in connection with test of the contingency plans.</p> <p>We have inspected the ISAE 3402 report from dmsave a/s.</p>	<p>We find that the service organization has not implemented the procedure for current, sampling and complete verification of backup, but has performed restore tests in connection with test of contingency plans.</p> <p>We have identified the following compensating controls which reduce the risk:</p> <ul style="list-style-type: none"> All backups are available in redundant form at dmsave a/s. The critical systems are run on redundant servers at the service organization. All alarms to the monitoring and support system are also filed on 2 servers. 	<p>During the period, we have performed restore test in connection with testing of contingency plans which were all successful.</p> <p>We will implement a new procedure for current restore test. This will be carried out in connection change of supplier of remote backup, where current restore test is an element of the agreement signed.</p>