

# Meo ApS

**Independent auditor's ISAE 3000 assurance report on  
information security and measures pursuant to data  
processing agreements with customers for the period 1 May  
2024 - 30 April 2025**

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## Meo's statement

Meo ApS (Meo) provides a SaaS solution. Meo processes personal data for their customers in accordance with their data processing agreement. The platform allows to verify and authenticate identities online. The users of the platform choose which data they upload and whom they share the data with. The statement is based on the control framework provided by FSR. The assessment and related procedures are carried out with reference to this framework to ensure alignment with industry standards and expectations. The implementation and evaluation of controls are furthermore anchored in the standard agreement provided by MEO.

The accompanying description has been prepared for Meo's customers, who have used Meo's services, and who have a sufficient understanding to consider the description along with other information, including information about controls operated by the data controllers themselves in assessing whether the requirements of the EU Regulation on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (hereinafter "the Regulation") have been complied with.

Meo confirms that:

The accompanying description in the Sections *Meo's description of processes* and *Control objectives, control activity, tests and test results (the Description)* fairly presents the processes related to the services provided and control objectives and control activities related to Meo's platform used to provide the services, which have processed personal data for data controllers subject to the Regulation throughout the period from 1 May 2024 – 30 April 2025. The criteria used in making this statement were that the accompanying description:

1.1. Presents how the Meo platform was designed and implemented, including:

- The types of services provided, including the type of personal data processed
- The procedures, within both information technology and manual systems, used to initiate, record, process and, if necessary, correct, delete and restrict processing of personal data
- The procedures used to ensure that data processing has taken place in accordance with contract, instructions or agreement with the data controller
- The procedures ensuring that the persons authorised to process personal data have committed to confidentiality or are subject to an appropriate statutory duty of confidentiality
- The procedures ensuring upon discontinuation of data processing that, by choice of the data controller, all personal data are deleted or returned to the data controller unless retention of such personal data is required by law or regulation
- The procedures supporting in the event of breach of personal data security that the data controller may report this to the supervisory authority and inform the data subjects
- The procedures ensuring appropriate technical and organisational safeguards in the processing of personal data in consideration of the risks that are presented by personal data processing, such as accidental or

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- unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transmitted, stored or otherwise processed
  - Controls that we, in reference to the scope of services, have assumed would be implemented by the data controllers and which, if necessary, in order to achieve the control objectives stated in the description, are identified in the description
  - Other aspects of our control environment, risk assessment process, information system (including the related business processes) and communication, control activities and monitoring controls that are relevant to the processing of personal data.
- 1.2. Includes relevant information about changes in the Data Processor's services for processing of personal data in the period 1 May 2024 – 30 April 2025
- 1.3. Does not omit or distort information relevant to the scope of the services being described for the processing of personal data while acknowledging that the description is prepared to meet the common needs of a broad range of data controllers and may not, therefore, include every aspect of processing that the individual data controllers might consider important in their particular circumstances.
2. The controls related to the control objectives stated in the accompanying description were, in our view, suitably designed and operated effectively throughout the period 1 May 2024 – 30 April 2025. The criteria used in making this statement were that:
- 2.1. The risks that threatened achievement of the control objectives stated in the description were identified.
  - 2.2. The identified controls would, if operated as described, provide reasonable assurance that those risks did not prevent the stated control objectives from being achieved.
  - 2.3. The controls were consistently applied as designed, including that manual controls were applied by persons who have the appropriate competence and authority, throughout the period 1 May 2024 – 30 April 2025.
- 3 Appropriate technical and organisational safeguards were designed and implemented to comply with the agreements with the data controllers, sound data processing practices and relevant requirements for data processors in accordance with the Regulation.

Copenhagen, 4 July 2025  
Meo ApS

Christian Visti Larsen  
CEO



## Independent auditor's statement

### Independent auditor's ISAE 3000 assurance report on information security and measures pursuant to the data processing agreement with customers

#### To the Management in Meo and Meo's data controllers

#### Scope

We were engaged to provide assurance about Meo's description in the Sections *Meo's description of processes* and *Control objectives, control activity, tests and test results (the Description)*, related to the services provided and control objectives and control activities related to Meo's platform used to provide the services, which have processed personal data for data controllers subject to the Regulation throughout the period 1 May 2024 – 30 April 2025 and the design, implementation and operating effectiveness of controls related to the control objectives stated in the Description. The statement is based on the control framework provided by FSR. The assessment and related procedures are carried out with reference to this framework to ensure alignment with industry standards and expectations. The implementation and evaluation of controls are furthermore anchored in the standard agreement provided by MEO.

Meo uses the subservice organisation DigitalOcean and Thales: DigitalOcean for the delivery of cloud infrastructure services, and Thales encryption technology and key management solutions for ensuring the protection of sensitive data. Management's description of controls does not include control objectives and associated controls at the subservice organisation.

This report is prepared using the carve-out method for the subservice organisation, and our testing does not consequently include controls at the subservice organisation.

We express reasonable assurance in our conclusion.

#### Meo's responsibilities

Meo is responsible for:

- Preparing the Description and the accompanying statement, including the completeness, accuracy, and the method of presentation of the Description and statement
- Providing the services covered by the Description
- Stating the control objectives
- Designing, implementing and effectively operating controls to achieve the stated control objectives.

#### Our independence and quality control

KPMG Statsautoriseret Revisionspartnerselskab applies International Standard on Quality Management, ISQM 1, which requires the firm to design, implement and operate



a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code), which is based on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, and ethical requirements applicable in Denmark.

### **Auditor's responsibilities**

Our responsibility is to express an opinion on Meo's description and on the design and operation of controls related to the control objectives stated in the description based on our procedures.

We conducted our engagement in accordance with International Standard on Assurance Engagements 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", and additional requirements under Danish audit regulation, to obtain reasonable assurance about whether, in all material respects, the description is fairly presented, and the controls are appropriately designed and operating effectively.

An assurance engagement to report on the description, design and operating effectiveness of controls at a data processor involves performing procedures to obtain evidence about the disclosures in the data processor's description and about the design and operating effectiveness of controls. The procedures selected depend on the auditor's judgement, including the assessment of the risks that the description is not fairly presented, and that controls are not appropriately 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 appropriateness of the objectives stated therein.

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

### **Limitations of controls at a data processor**

Meo's description is prepared to meet the common needs of a broad range of customers and may not, therefore, include every aspect of what the individual data controllers may consider important in their particular circumstances. Also, because of their nature, controls at a data processor may not prevent or detect personal data breaches. Furthermore, the projection of any evaluation of the operating effectiveness to future periods is subject to the risk that controls at a data processor may become inadequate or fail.



## Opinion

Our opinion is based on the matters outlined in this report. The criteria we used in forming our opinion were those described in the Management's statement section. In our opinion, in all material respects:

- The description fairly presents the services provided and control objectives and control activities related to Meo's platform used to provide the services, as designed and implemented within the period 1 May 2024 – 30 April 2025.
- The controls related to the control objectives stated in the description were appropriately designed as within period 1 May 2024 – 30 April 2025.
- The controls tested, which were those necessary to provide reasonable assurance that the control objectives stated in description in all material respect were achieved, operated effectively throughout the period 1 May 2024 – 30 April 2025.

## Description of tested controls

The specific controls tested, and the nature, timing and results of those tests, are listed in the Section *Control objectives, control activity, tests and test results*.

## Intended users and purpose

This statement and the description are intended solely for Meo's customers, who are presumed to have sufficient understanding to consider the statement and description along with other information, including information on controls such as Meo's customers have themselves performed, in assessing whether the requirements of the General Data Protection Regulation and the Data Protection Act have been complied with.

Copenhagen, 4 July 2025

**KPMG**

Statsautoriseret Revisionspartnerselskab  
CVR no. 25 57 81 98

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