

ELO Digital Office GmbH
Software certificate
on the audit of ELO 21

based on the software certification standard "Issue
and use of software certificates " (IDW PS 880)

May 2022

Summarized audit result and software certification

To the legal representatives of ELO Digital Office GmbH

ELO Digital Office GmbH (ELO for the remainder), has appointed us to conduct an audit of the application software

ELO 21/program release version "21.00.002.66".

According to our assignment, the objective was to assess the document archiving functionality with regard to correctness, security, and compliance with the relevant legal regulations in Austria and Germany

- ▶ Adequacy of revision-controlled filing and compliance with Austrian and German retention regulations
- ▶ Support for proper document storage
- ▶ Availability and correctness of standard reports and evaluation/presentation options essential for compliance
- ▶ Application-side options for mapping role-based authorizations to support an appropriate internal control system (ICS)

We assessed whether the application software, when used appropriately, meets the requirements of traceability, completeness, non-modifiability, and technical correctness of processing.

We conducted this audit from February to May 2022.

We conducted this audit based on the expert opinion of the senate for IT of the chamber of tax advisors and certified public accountants on generally accepted accounting principles for the use of information technology (KFS/DV1), the auditing standards of the Institute of Public Auditors in Germany IDW PS 330 (Audit of financial statements for use of information technology), IDW RS FAIT 1 "Principles of Proper Accounting When Using Information Technology" and IDW RS FAIT 3 "Principles of Proper Accounting for the Use of Electronic Archiving Procedures" as well as on the contents of IDW Auditing Standard PS880 "Issuance and Use of Software Certifications".

The respondents willingly provided us with the requested information and submitted all required documents.

When assessing whether the audited software functionalities comply with the principles of proper accounting, as well as the legal requirements listed under "Assignment and execution of the assignment", it should be noted that a software audit under laboratory conditions instead of in an actual company environment cannot include the structural and procedural organizational level of the internal control system, so that a comprehensive assessment of the propriety of an installed version is not possible here.

In addition, the audit expressly focused only on essential parts of the application software in the area of document archiving and document management" and not on

the entire application software. The result of this audit can therefore only extend to the designated parts of the application software and assumes that the processes and controls in the other parts of the application software, as well as in the company, are set up appropriately.

Since future program changes may affect the compliance of the application software, our statement relates only to the version we have audited and the settings made for testing purposes.

Based on the audit procedures performed by us, we have come to the conclusion that the software application parts of the ELO 21 application in the program release version "21.00.002.66" tested by us, when used properly, enable completeness and correctness of processing in accordance with the principles of proper accounting.

For proper processing, the following must be considered on the user side:

- the system provides differentiated access and authorization management options. The responsibility for the operation and the corresponding implementation of access and authorization management lies with the respective system manager on the customer side. This must be ensured by appropriate controls within the framework of an internal control system (ICS) and continuously reviewed or adapted.

- the vendor must provide procedural documentation that is comprehensive and informative, as well as the requirements for a comprehensible description of the procedures and settings used for the proper use of the application software. However, the customer must ensure that the relevant customer-specific processes, controls and measures for the operation of the application are supplemented to ensure that fully comprehensive procedural documentation is available.

- the system provides options to ensure compliance with the criteria in accordance with Austrian and German retention regulations. On the customer side, it must be ensured that the scanning process is checked for accuracy and that the settings of the scanner hardware meet the requirement of fidelity to the original.

Likewise, the consistency of the content must be checked when it is transferred to other systems.

Vienna, May 16 2022

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